#### Purpose of Budget Amendment (Ord. 2024-02)

- Re-appropriate ARPA funds for SJFD High-Water Vehicle and Seabrook Island Road Elevation & Drainage Project (General, ARPA & Road & Drainage Funds)
- De-commit funds for construction of Town Hall and Garage (ARPA, State ATAX, Town ATAX & Town Facilities Funds)
- Increase transfer from STR Permit Fund to General Fund to cover budgeted interfund transfer shortfall in FY 2023
- Adjust Professional Services line item (General Fund) to increase funding for Town Attorney and Town Prosecutor; reduce funding for Comprehensive Plan
- Adjust Special Projects line item (General Fund) to increase funding for Gateway Sign (previously approved)
- Add line item for revenues from EV Charging Stations; increase Utilities line item for higher electric costs (General Fund)

10 General Fund			FY 2024 Adopted	FY 2024 Amended	Change
Revenues	10-190-1903	EV Charging Stations	\$0	\$2,000	+\$2,000
	10-300-3045	Interfund Transfer from STR Permit Fund	\$241,846	\$279,796	+\$37,950
	10-300-3059	Interfund Transfer from ARPA Fund	\$0	\$514,915	+\$514,915
		Total Revenues	\$2,749,263	\$3,304,128	+\$554,865
Expenditures	10-540-6120	Professional Services	\$120,000	\$95,000	-\$25,000
•	10-545-6120	Professional Services	\$40,000	\$60,000	+\$20,000
	10-545-6180	Utilities	\$27,000	\$29,000	+\$2,000
	10-545-7040	Special Projects	\$60,000	\$72,500	+\$12,500
	10-800-8070	Interfund Transfer to Road & Drainage Fund	\$150,000	\$664,915	+\$514,915
	10-900-9000	Reserved for Future Use	\$106,563	\$137,013	+\$30,450
		Total Expenditures	\$2,749,263	\$3,304,128	+\$554,865

20	State Accommodat	ions Tax Fund	20-400-4000 Appropriated from Fund Balance Total Revenues  20-620-7015 Facility Construction & Expansion Total Expenditures		FY 2024 Amended	Change
	Revenues	20-400-4000	Appropriated from Fund Balance	\$325,450	\$75,450	-\$250,000
			Total Revenues	\$714,950	\$464,950	-\$250,000
	Expenditures	20-620-7015	Facility Construction & Expansion	\$250,000	\$0	-\$250,000
			Total Expenditures	\$714,950	\$464,950	-\$250,000

Town Accommodations	s Tax Fund		FY 2024 Adopted	FY 2024 Amended	Change
Revenues		No Change	\$187,500	\$187,500	N/A
		Total Revenues	\$187,500	\$187,500	N/A
Expenditures	25-625-7015	Facility Construction & Expansion	\$75,000	\$0	-\$75,000
	25-625-9000	Reserved for Future Use	\$32,500	\$107,500	+\$75,000
		Total Expenditures	\$187,500	\$187,500	N/A
STR Permit Fund					
Revenues	45-400-4000	Appropriated from Fund Balance	\$0	\$37,950	+\$37,950
		Total Revenues	\$252,000	\$289,750	+\$37,950
Expenditures	45-800-8010	Interfund Transfer to General Fund	\$241,846	\$279,796	+\$37,950
		Total Expenditures	\$252,000	\$289,750	+\$37,950
ARPA Fund			FY 2024 Adopted	FY 2024 Amended	Change
Revenues		No Change	\$914,915	\$914,915	N/A
		Total Revenues	\$914,915	\$914,915	N/A
Expenditures	59-659-6040	Donations	\$0	\$400,000	+\$400,000
	59-659-7015	Facility Construction & Expansion	\$914,915	\$0	-\$914,915
	59-800-8010	Interfund Transfer to General Fund	\$0	\$514,915	+\$514,915
		Total Expenditures	\$914,915	\$914,915	N/A
Road & Drainage Fund			FY 2024 Adopted	FY 2024 Amended	Change
		Intentional Transfer from Company Company	\$150,000	\$664,915	+\$514,915
Revenues	70-300-3010	Interfund Transfer from General Fund	φ150,000	ф004,913	14,313

Expenditures	70-900-9000	Reserved for Future Use	\$125,000	\$639,915	+\$514,915
		Total Expenditures	\$150,000	\$664,915	+\$514,915

75	Town Facilities Fund			FY 2024 Adopted	FY 2024 Amended	Change
	Revenues	75-400-4000	Appropriated from Fund Balance	\$2,310,085	\$0	-\$2,310,085
			Total Revenues	\$2,310,085	\$0	-\$2,310,085
	Expenditures	75-775-7015	Facility Construction & Expansion	\$2,260,085	\$0	-\$2,260,085
		75-775-7030	Professional Services Related to Capital Projects	\$50,000	\$0	-\$50,000
			Total Expenditures	\$2,310,085	\$0	-\$2,310,085

 Total Combined Budget		FY 2024 Adopted	FY 2024 Amended	Change
	Total Revenues	\$7,660,613	\$6,208,258	-\$1,452,355
	Total Expenditures	\$7,660,613	\$6,208,258	-\$1,452,355

#### TOWN OF SEABROOK ISLAND

#### ORDINANCE NO. 2024-02

ADOPTED	
ADOI ILD	 

AN ORDINANCE ADOPTING A FIRST AMENDMENT TO THE ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024

WHEREAS, on December 19, 2023, the Mayor and Council of the Town of Seabrook Island gave final reading approval to Ordinance No. 2023-18, thereby adopting an annual operating budget for the Town of Seabrook Island for the fiscal year beginning January 1, 2024, and ending December 31, 2024 (hereafter, "FY 2024 Budget"); and

WHEREAS, consistent with state statute, the adopted budget for FY 2023 was in balance, with total estimated revenues (inclusive of the use of fund balance reserves) equal to total estimated expenditures in the amount of \$7,660,613.00; and

**WHEREAS**, the Mayor and Council desire to amend the FY 2024 Amended Budget so as to obligate federal funds received pursuant to the American Rescue Plan Act of 2021 (ARPA), to decommit funding for certain capital projects, to cover a interfund transfer shortfall in FY 2023, and to adjust funding levels for various line items; and

**WHEREAS**, the Mayor and Council have determined that it is necessary and proper to adopt a first amendment to the FY 2024 annual operating budget to account for these changes; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing on this ordinance was advertised and held on May 28, 2024, in Town Council Chambers, with public input duly noted; and

**WHEREAS**, the amended budget has been found to be in balance with estimated revenues equal to estimated expenditures for the General Fund and all Restricted and Designated Funds;

**NOW, THEREFORE**, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND**:

#### **SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues equal to estimated expenditures in the amount of \$7,660,613.00\$6,208,258. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2024 (hereafter, the "FY 2024 Budget.")

**SECTION 2. Funds.** 

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

General Fund: 10 – General Fund

Restricted Funds: 20 – State Accommodations Tax Fund

25 – Town Accommodations Tax Fund
30 – County Accommodations Tax Fund
35 – Alcohol Local Option Permit Fund
45 – Short-Term Rental Permit Fund

59 - American Recovery Plan Act of 2021 (ARPA) Fund

Designated Funds: 60 – Conservation Fund

65 – Emergency Reserve Fund 70 – Road and Drainage Fund 75 – Town Facilities Fund

80 - Vehicle & Equipment Replacement Fund

The estimated revenues and expenditures for each fund, as well as all transfers between funds, shall be as provided for in the FY 2024 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the <u>seven-six</u> Restricted Funds or the five Designated Funds at the conclusion of FY 2024 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

Any interest proceeds generated by funds in the General Fund, ARPA Fund, Short-Term Rental Permit Fund, and the five Designated Funds, shall be credited to the General Fund; any interest proceeds generated by funds in the State Accommodations Tax Fund, Town Accommodations Tax Fund, County Accommodations Tax Fund, and Alcohol Local Option Permit Fund, shall be credited to each respective fund.

#### **SECTION 3. Administration.**

Pursuant to Section 2-602(d)(1) of the Town Code, the Mayor shall be responsible for the administration of the FY 2024 Budget. The Mayor shall have the authority to approve any reasonable unbudgeted expenditure which may exceed a particular line-item budget, but which will not cause the total annual expenditures to exceed the total amount of the FY 2024 Budget. The Mayor shall have the authority to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, any transfer between funds must be approved by Town Council, and any change in the FY 2024 Budget which would increase or decrease the total of all authorized expenditures must also be approved by Town Council.

#### **SECTION 4. Use of Funds and Excess Funds.**

Revenues obtained from any source may be used for any appropriation named in the FY 2024 Budget; provided, however, this provision shall not apply to revenues which are specifically restricted by this ordinance, the Town Code, or the South Carolina Code of Laws. Actual revenues in excess of budgeted amounts may be administered by resolution of Town Council.

#### Section 5. Premium Subsidy for Employee Medical Insurance.

Pursuant to the Town's Employee Handbook, as adopted by Ordinance 2018-122023-17 on November 27, 2018December 19, 2023, Town Council has elected to subsidize the employee portion of the monthly medical insurance premium for eligible full-time, active employees, at a rate of \$97.68 per employee, per month, during FY 2024. Employees shall be responsible for the full cost of any additional premiums for covered dependents; supplemental insurance programs including, but not limited to, Dental Plus, vision, life, dependent life and long-term disability; as well as any tobacco or other surcharges, if applicable. Town Council's election to offer this subsidy is not intended to create any obligation for the Town, and the subsidy authorized by this section may be reduced or eliminated at any time by Town Council.

#### **SECTION 6. Requirement for Entities Receiving an Appropriation of Town Funds.**

Any entity receiving a grant or other direct appropriation of public funds from the Town during FY 2024 shall be required to provide a detailed report describing the purpose(s) for which town funds were used. This report shall be submitted to the Town Administrator on or before December 31, 2024, on a form made available by the Town Administrator for that purpose.

The Mayor is hereby authorized to execute a Memorandum of Agreement with a responsible individual from each entity receiving a grant or other direct appropriation of public funds from the Town during FY 2024. The purpose of the Memorandum of Agreement is to outline the standard terms, conditions and reporting requirements associated with each entity's receipt and use of public funds. Public funds which are appropriated to an outside entity must be used to advance a legitimate public purpose.

#### SECTION 7. Restriction on the Use of Local Government Funds for Lobbying Activities.

The Town shall not use any taxpayer funds received from the South Carolina Local Government Fund to compensate employees for lobbying activities engaged in on behalf of the Town.

#### **SECTION 8. Obligation of Federal ARPA Funds.**

Pursuant to Resolution 2022-29, which was adopted by the Mayor and Council on April 26, 2022, the Town has elected to apply the standard allowance of up to \$10 million in lost revenue, as allowed by § 35.6(d)(1) of the Final Rule for Coronavirus State and Local Fiscal Recovery Funds, 31 C.F.R Part 35 (the "Final Rule").

In accordance with the provisions of Section 4 of Resolution 2022-29, the Mayor and Council hereby appropriate all remaining funds from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act of 2021 (ARPA), for the following purposes:

10-510-5005	Salaries (Administration)	
<u>10-515-5005</u>	Salaries (Buildings & Grounds)	
10-520-5005	Salaries (Communications & Events)	Up to \$514,915 Combined All Line
10-530-5005	10-530-5005 Salaries (Municipal Court)	
10-540-5005	Salaries (Zoning & Code Enforcement)	<u>Items</u>
10-545-5005	Salaries (General Operations)	
59-659-6040	Donations (St. Johns Fire Dept. – High Water Vehicle)	\$400,000.00

#### **SECTION 89.** Severability.

If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

#### **SECTION 910.** Conflicting Ordinances Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

This ordinance shall be effective from and after the date of adoption, and shall cover the

#### **SECTION 1011. Effective Date.**

fiscal year beginning	g on January 1, 2024	, and ending on	December	31, 2024.		
	<b>D SEALED</b> this Town Council for, 2024.					
First Reading: Public Hearing:	April 30, 2024 May 28, 2024		TOW	N OF SEABR	ROOK ISLAND	
Second Reading:	May 28, 2024					

ATTEST

Bruce Kleinman, Mayor

Katharine E. Watkins, Town Clerk

# Exhibit A To Ordinance 2024-02

Town of Seabrook Island FY 2024 Budget

				10	20	25	30	35	45	59	60	65	70	75	80	
			Fund ▶	General	State	Town	County	Alcohol	STR	ARPA	Conservation	Emergency	Road &	Town	Vehicle &	Total
			r unu 🕨	General	ATAX	ATAX	ATAX	LOP	Permit	ANFA	Conservation	Lineigency	Drainage	Facilities	Equipment	Total
REVEN	JES															
100	Assessme	ents and Surcharges														
	1001	Law Enforcement Surcharge		\$ 1,250 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
	1002	State Assessment		\$ 8,063 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,063
	1003	Victim Advocate Surcharge		\$ 1,250 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
		Total Assessments and Surcharges		\$ 10,563 \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,563
110	Fines and	l Forfeitures														
	1101	Court Fines		\$ 7,500 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
	1102	Setoff Debt Collections (MASC)		\$ 150 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
		Total Fines and Forfeitures		\$ 7,650 \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,650
120	Franchise	e Fees														
	1201	AT&T U-verse Franchise Fee		\$ 5,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	1202	Berkeley Electric Cooperative Franchise Fee		\$ 260,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
	1203	Comcast Franchise Fee		\$ 60,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
		Total Franchise Fees		\$ 325,000 \$	- \$	- \$	- \$	=	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
130	Grant Fu	nding														
	1399	MASC Economic Development Grant		\$ 25,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
		Total Grant Funding		\$ 25,000 \$	- \$	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
140	Investme	ent Income														
	1401	Checking Account Interest		\$ 200 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
	1402	Local Government Investment Pool Interest		\$ 300,000 \$	9,500	7,500 \$	500 \$	1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,000
		Total Investment Income		\$ 300,200 \$	9,500	7,500 \$	500 \$	1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,200
150	Intergove	ernmental														
	1501	County Accommodations Tax		\$ - \$	- 5	- \$	80,000 \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
	1502	County Local Option Sales Tax		\$ 400,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
	1504	State Accommodations Tax		\$ 45,000 \$	380,000	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000
	1505	State Aid to Subdivisions		\$ 50,446 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,446
	1506	State Alcohol Local Option Permit		\$ - \$	- 5	- \$	- \$	5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	1508	State TNC Local Assessment Fees		\$ 25 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
		Total Intergovernmental		\$ 495,471 \$	380,000	- \$	80,000 \$	5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,471
160	Licenses	and Permits														
	1601	Building Permit Fees (County)		\$ 30,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	1602	Business Licenses		\$ 825,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,000
	1603	Business Licenses - Brokers (Statewide)		\$ 55,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
	1604	Business Licenses - Insurance (Statewide)		\$ 250,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	1605	Business Licenses - Telecommunications (Statewide)		\$ 6,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
	1606	Planning and Zoning Fees		\$ 85,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
	1607	Short-Term Rental Permit Fees		\$ - \$	- 5	- \$	- \$	-	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000
	1608	Tree Removal Permits		\$ - \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
	1609	Tree Removal Permits Payment-in-Lieu		\$ - \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
		Total Licenses and Permits		\$ 1,251,000 \$	- \$	- \$	- \$	-	\$ 252,000	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 1,503,600
170	Miscellar	neous Income														
	1701	Contractual Reimbursements		\$ 1,000 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
		Gifts and Donations		\$ 100 \$	- 5											
	1703	Miscellaneous Income		\$ 500 \$	- 5		·		•	•			•			
		Total Miscellaneous Income		\$ 1,600 \$	- \$											
				,,		•	•									,
180	Sale of A	ssets														
		Sale of Assets		\$ 100 \$	- 5	- \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
		Total Sale of Assets		\$ 100 \$	- \$											
				<b>Y</b>		T	Ŧ								•	

1902		\$ 15,000 \$ \$ 50 \$ \$ 2,000 \$ \$ 17,050 \$	- \$ - \$ - \$	- \$ - \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	5 - \$ 5 - \$ 5 - \$	- \$ - \$ - <b>\$</b>	- \$ - \$ - \$	5 - \$ 5 - \$ 5 - \$	15,000 50 2,000 17,050
300 Other Fit 3010 3020 3045 3059	Interfund Transfer - From State Accommodations Tax Fund Interfund Transfer - From Short-Term Rental Permit Fund	\$ - \$ \$ \$ 75,783 \$ \$ 279,796 \$ \$ 514,915 \$ \$ 870,494 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	180,000 \$  - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$	50,000 \$ - \$ - \$ - \$	5 180,000 <mark>\$</mark> 5 - \$ 6 - \$ 6 - \$	664,915 \$ - \$ - \$ - \$ - \$	-	35,800 \$ 5 - \$ 10,000 \$ 5 - \$	930,715 75,783 289,796 514,915 1,811,209
400 Use of Fi 4000		\$ - \$ \$ - \$		- \$ - \$	- \$ - <b>\$</b> 80,500 \$	18,500 \$ 18,500 \$	37,950 \$ 37,950 \$ 252,000 \$	914,915 \$ <b>914,915 \$</b>	- \$	\$ - \$	- \$	- \$	- \$	1,046,815 1,046,815 3,350,234
Total Re		\$ 3,304,128 \$	464,950 \$	187,500 \$	80,500 \$	25,000 \$	289,950 \$	914,915 \$			664,915 \$		•	6,208,258
	Expenditure Category	510-599 General	620 State ATAX	625 Town ATAX	630 County ATAX	635 Alcohol LOP	645 STR Permit	659 ARPA	760 Conservation	765 Emergency	770 Road & Drainage	775 Town Facilities	780 Vehicle & Equipment	Total
EXPENDITURI	ES													
5010 5015 5020 5025 5030	Salaries - Gross Wages Salaries - Overtime FICA Medical Insurance PEBA Retirement Pre-Employment Expenses Total Personnel	\$ 871,943 \$ 2,000 \$ \$ 66,907 \$ 91,919 \$ \$ 151,318 \$ \$ 1,500 \$ \$ <b>1,185,587 \$</b>	- \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	-	5 - \$ 5 - \$ 5 - \$ 5 - \$	- \$ - \$ - \$ - \$	-	5 - \$ 5 - \$ 5 - \$ 6 - \$	871,943 2,000 66,907 91,919 151,318 1,500 1,185,587
Operatin 6005 6010 6015 6020 6025 6030 6035 6040 6050 6055 6060 6065 6070 6075 6080 6085 6090 6095 6100 6105 6110 6115 6120 6125	Advertising Bank Service Charges Beach Patrol Contingency Contracted Services Credit Card Processing Charges Discretionary Grants Donations Equipment Purchases (Non-Capital) Equipment Rentals Facility Maintenance Fuel Insurance IT Services Jury Expenses Law Enforcement Surcharge Materials and Supplies Meeting Expenses Membership and Dues Office Furniture Postage Printing and Scanning Services Professional Services Recording Fees	\$ 17,400 \$ \$ 2,500 \$ \$ \$ 50,000 \$ \$ 15,000 \$ \$ 10,000 \$	- \$ \$ 80,000 \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ -	- \$ \$ 80,000 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- \$ \$ 80,000 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ -	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$			- \$ \$ - \$ \$			17,400 2,500 240,000 50,000 96,500 15,000 30,000 400,000 4,000 21,000 10,000 9,900 51,300 45,000 1,650 1,250 40,000 3,500 19,500 7,300 12,000 232,900 300 20,000

	6140	Special Events	\$	14,500 \$	41,667	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	56,167
	6145	State Assessment - 11.16% (County)	\$	900 \$	-	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		•
		State Assessment - 88.84% (State)	\$	7,163 \$	_	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
	6155	Telecommunications	Ś	36,000 \$	_	\$ -	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	
	6160	Tourism Promotion	Ś	- \$	120,000	\$ -	Ś	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
	6165	Tourism Related Expenditure Grants	Ś	- \$	47,500		Ś	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	
	6170	Travel and Training	Ś	24,100 \$	•	\$ -	s s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	
	6175	Uniforms	Ś	5,400 \$	_	\$ -	Ś	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	
	6180	Utilities	Ś	29,000 \$	_	\$ -	Ś	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	_	
	6185	Vehicle and Equipment Maintenance	Ś	8,000 \$	_	, \$ -	, \$	- Ś	- Ś	- \$	- \$	- \$	- \$	- Ś	- Ś	_	·
	6190	Victim Advocate Surcharge	Ś	1,250 \$	_	\$ -	Ś	- Ś	- Ś	- \$	- \$	- \$	- \$	- Ś	- \$	_	·
		Total Operating	Ś	898,313 \$	289,167		)O \$	80,000 \$	- \$	- \$	400,000 \$	- \$	- \$	- \$	- \$	- 9	
		· · · · · · · · · · · · · · · · · · ·	7	000,010 <b></b>	200,207	<b>T</b>	+	00,000 <b></b>	<b>*</b>	*	100,000 4	₹	*	<b>Y</b>	₹	•	_,,,
	Capital																
	7005	Bike and Pedestrian Projects	\$	80,000 \$	_	\$ -	Ś	- Ś	- \$	- \$	- \$	- Ś	- \$	- \$	- \$	- 5	80,000
	7015	Facility Construction and Expansion	\$	- \$				- \$	- \$	- <b>\$</b>	- Š	- \$	- \$	- <mark>\$</mark>	- Š	- 5	
	7030	Professional Services Related to Capital Projects	\$	- \$		\$ -		- \$	- \$	- \$	- \$	- \$	- \$	25,000 \$	- \$	- 5	
	7040	Special Projects	¢	72,500 \$	100,000	•	4	- \$	25,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	•
	7040	Total Capital	Ġ	152,500 \$	100,000		\$	- \$	25,000 \$	- \$	- <b>\$</b>	- \$	- \$	25,000 \$	- <b>\$</b>	- 5	•
		Total capital	7	152,500 \$	100,000	Ψ	*	<b>Y</b>	23,000 \$	<b>Y</b>	Ψ	Ψ	•	25,000 \$	<b>Y</b>	•	302,300
800	Other Fin	ancing Uses															
	8010	Interfund Transfer - To General Fund	Ś	- \$	75,783	\$ -	\$	- \$	- \$	279,796 \$	514,915 \$	- \$	- \$	- \$	- \$	- \$	870,494
	8060	Interfund Transfer - To Conservation Fund	Ś	50,000 \$	•		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
	8065	Interfund Transfer - To Emergency Reserve Fund	\$	180,000 \$		•	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
	8070	Interfund Transfer - To Road and Drainage Fund	\$	664,915 \$		•	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
	8080	Interfund Transfer - To Vehicle and Equipment Fund	\$	35,800 \$		•	\$	- \$	- \$	10,000 \$	- \$	- \$	- \$	- \$	- \$	- 5	
	5555	Total Other Financing Uses	Ś	930,715 \$	75,783		Ś	- \$	- \$	289,796 \$	514,915 \$	- \$	- \$	- \$	- \$	- 3	1,811,209
		Total Other Findheling Oses	7	330,713	73,703	Ψ	*	<b>Y</b>	4	203,730 \$	514,515 ¢	Ψ	•	Ψ	<b>Y</b>	•	1,011,203
900	Reserved	for Future Use															
300		Reserved for Future Use	Ś	137,013 \$	_	\$ 107,50	nn s	500 \$	- \$	154 \$	- \$	50,600 \$	180,000 \$	639,915 \$	- \$	45,800	1,161,482
	3000	Total Reserved for Future Use	\$	137,013 \$				500 \$	- \$	154 \$	- \$	50,600 \$	180,000 \$	639,915 \$	- \$	45,800	
		Total Reserved for ruture ose	Ą	137,013 \$		7 107,50	, <b>0</b>	300 Ş	- 4	154 9	- 4	30,000 \$	180,000 \$	033,313 \$	- 4	45,800 ,	1,101,402
	Total Evn	enditures (Before Transfers Out & Reserved for Future Use)	Ś	2,236,400 \$	389,167	\$ 80,00	nn é	80,000 \$	25,000 \$	- \$	400,000 \$	- \$	- Ś	25,000 \$	- \$	- 5	3,235,567
	TOTAL EXP	enditures (Delore Transfers Out & Reserved for Future Ose)	Ą	2,230,400 \$	363,107	3 80,00	, <b>0</b>	80,000 Ş	23,000 \$	- 4	400,000 \$	- 🗸	- 4	25,000 \$	- 🗸	_ ·	3,233,307
	Total Exp	andituras	Ś	3,304,128 \$	464,950	\$ 187,50	nn ¢	80,500 \$	25,000 \$	289,950 \$	914,915 \$	50,600 \$	180,000 \$	664,915 \$	- \$	45,800	6,208,258
	тотат Ехр	enuitures	- <del>&gt;</del>	<del>3,304,12</del> 8 \$	404,950	<del>7 18</del> 7,50	ν	80,500 Ş	25,000 \$	209,930 \$	914,915 \$	50,000 \$	180,000 \$	004,915 \$	<b>,</b>	45,600	0,208,258
		Revenues Over (Under) Expenditures ▶	Ċ	- \$	-	¢	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	
		revenues over (under) expenditures	Ş	- \$	-	· -	Ş	- >	- \$	- ş	- ş	- 5	- ş	- \$	- >	- }	-

#### 10 General Fund

1002   Store Advantaments   5   8,003   5   .003     1003   Store Advantaments and Storebrigges   5   13/50   5   13/50   5					10 FY 2023 Adopted		10 FY 2024 Adopted			Change (\$)	Change (%)
2002   Low Informerent Surcharges	REVEN	NUES						ı			
1002   State Assessment	100										
109   Victim Advances Sancharge   \$ 1,250 \$ \$ 1,250 \$ \$ . 0.00			-							-	0.0%
Total Assessments and Surcharges										-	0.0%
100   Court Prince   \$ 7,000   \$ 7,500   \$ 100										-	0.0%
102   Setol Dect Collections (MASCI)   5   5   5   500   5   150   2.00	110	Fines and	d Forfeitures								
Total Fires and Fortellures					7,500					-	0.0%
1201   ATS   Users Franchis Fee		1102			- 7,500	•					#DIV/0! <b>2.0</b> %
1201   ATS   Users Franchis Fee	120	Franchise	- Fees								
1203   Camesal Franchise Fee   \$ 5,50,000 \$ 0,000 \$ 5,000 \$ 41.32	120			\$	5,000	\$	5,000		\$	-	0.0%
Total Franchise Fees		1202	Berkeley Electric Cooperative Franchise Fee						\$	90,000	52.9%
139		1203									9.1%
1399   MASC Economic Development Grant   \$ 25,000   \$ 25,000   \$ 5 - 0.00			Total Franchise Fees	\$	230,000	Ş	325,000		\$	95,000	41.3%
Total Grant Funding	130			ė	25 000	Ċ	25 000		ċ		0.0%
1402   Checking Account Inferrest		1399								-	0.0%
1402   Checking Account Inferrest	140	lavostas	ant la como								
1402   Local Government Investment (mocime   \$ 125,000   \$ 300,000   \$ 175,100   140.01	140			Ś	50	\$	200		\$	150	300.0%
1500   Intergovernmental   1502   Courty Local Option Sales Tax   \$ 365,000   \$ 400,000   \$ 35,000   \$ 65,1500   \$ 1,2500   \$ 3,5000   \$ 1,2500   \$ 3,5000   \$ 1,25											140.0%
1502   County Local Option Sizies Tax   \$ 365,000   \$ 400,000   \$ 35,000   \$ 5.			Total Investment Income	\$	125,050	\$	300,200		\$	175,150	140.1%
1504   State Accommodations Tax   \$ 47,500   \$ 45,000   \$ (2,500)   5-33     1505   State Airt Ost Osthorholms   \$ 48,044   \$ 50,446   \$ 2,402   \$ 5.00     1508   State Nitro Used Assessment Fees   \$ 460,544   \$ 495,471   \$ 34,927   7.6     1601   Utenases and Permits   \$ 460,544   \$ 495,471   \$ 34,927   7.6     1602   Utenases and Permits   \$ 25,000   \$ 30,000   \$ 5,000   20.00     1603   Business Licenses   \$ 675,000   \$ 385,000   \$ 5,000   20.00     1604   Business Licenses - Insurance (Statewide)   \$ 50,000   \$ 55,000   \$ 50,000   20.00     1604   Business Licenses - Telecommunications (Statewide)   \$ 195,000   \$ 250,000   \$ 50,000   20.00     1606   Planning and Zoning Fees   \$ 75,000   \$ 85,000   \$ 50,000   20.00     1606   Planning and Zoning Fees   \$ 75,000   \$ 85,000   \$ 1,000   20.00     1606   Planning and Zoning Fees   \$ 75,000   \$ 1,000   \$ 225,000   22.00     1707   Miscellaneous Income   \$ 1,025,000   \$ 1,000   \$ (4,000)   -80.00     1708   Total Utenases and Permits   \$ 5,000   \$ 1,000   \$ (4,000)   -80.00     1701   Contractual Reimbursements   \$ 5,000   \$ 1,000   \$ (4,000)   -80.00     1702   Gifts and Donations   \$ 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	150	Intergove	ernmental								
1505   Sate Aldro Subdivisions   \$ 48,044   \$ 50,445   \$ 2,402   5.00     1508   Sate TNE Coal Assessment Fees   \$ 2 5											9.6%
1508   State TNC Local Assessment Fees   \$				Y							-5.3% 5.0%
Total Intergovernmental				•	-						#DIV/0!
1601   Bullding Permit Fees (County)   \$ 2,500   \$ 30,000   \$ 5,5000   20.01     1602   Business Licenses   \$ 675,000   \$ 55,000   \$ 150,000   22.22     1603   Business Licenses - Brokers (Statewide)   \$ 30,000   \$ 55,000   \$ 5,5000   22.22     1604   Business Licenses - Heisomanuciations (Statewide)   \$ 195,000   \$ 250,000   \$ 5,5000   28.22     1605   Business Licenses - Telecommunications (Statewide)   \$ 5,000   \$ 250,000   \$ 1,000   20.01     1606   Planning and Zoning Fees   \$ 75,000   \$ 18,000   \$ 10,000   13.31     Total Licenses and Permits   \$ 1,025,000   \$ 1,251,000   \$ 226,000   22.01     170   Miscellaneous Income			Total Intergovernmental		460,544	\$	495,471			34,927	7.6%
1602   Business Licenses   \$ 675,000   \$ 825,000   \$ 150,000   22.21     1603   Business Licenses - Flokers (Statewide)   \$ 50,000   \$ 55,000   \$ 5,000   1004     1606   Business Licenses - Insurance (Statewide)   \$ 195,000   \$ 250,000   \$ 55,000   28.21     1605   Business Licenses - Flokerommunications (Statewide)   \$ 195,000   \$ 6,000   \$ 1,000   20.01     1606   Planning and Zoning Fees   \$ 75,000   \$ 85,000   \$ 10,000   20.01     1606   Planning and Zoning Fees   \$ 75,000   \$ 1,251,000   \$ 226,000   22.01     1701   Contractual Reimbursements   \$ 5,000   \$ 1,251,000   \$ 226,000   22.01     1702   Gifts and Donations   \$ 5 0	160	Licenses	and Permits								
1603   Business Licenses - Frokers (Statewide)   \$ 50,000   \$ 55,000   \$ 5,000   10.0°     1604   Business Licenses - Insurance (Statewide)   \$ 195,000   \$ 200,000   \$ 55,000   28.2°     1605   Business Licenses - Telecommunications (Statewide)   \$ 5,000   \$ 1,000   \$ 20.0°     1606   Planning and Zoning Fees   \$ 75,000   \$ 85,000   \$ 1,000   13.3°     Total Licenses and Permits   \$ 1,025,000   \$ 1,251,000   \$ 226,000   22.0°     170   Miscellaneous Income   1701   Contractual Reimbursements   \$ 5,000   \$ 1,000   \$ (4,000)   -80.0°     1702   Giffs and Donations   \$ 5 .0   \$ 10.00   \$ 10.0°   \$ 10.0°     1703   Miscellaneous Income   \$ 5.00   \$ 5.00   \$ 1.0°   \$ 10.0°     1703   Miscellaneous Income   \$ 5.00   \$ 5.00   \$ 1.0°   \$ 10.0°     1703   Miscellaneous Income   \$ 5.00   \$ 1,660   \$ (3,900)   -70.9°     180   Sale of Assets   \$ 100   \$ 100   \$ - 0.0°     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.0°     Total Sale of Assets   \$ 5.00   \$ 100   \$ - 0.0°     1903   Every Charges   1901   Credit Card Convenience Fees   \$ 7,500   \$ 15,000   \$ 7,500   100.0°     1903   EV Charging Stations   \$ 5 .0   \$ 5.00   \$ 2.000   #0.00°     1903   EV Charging Stations   \$ 7,500   \$ 17,000   \$ 7,500   125.8°     300   Other Financing Sources   \$ 7,500   \$ 17,500   \$ 17,500   \$ 9,500   125.8°     400   Appropriated from Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Sales And Card Convenience Fees   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.0°     Total Use of Fund Balance   \$				\$							20.0%
1604   Business Licenses - Insurance (Statewide)   \$ 195,000   \$ 250,000   \$ 5,000   28.21     1605   Business Licenses - Telecommunications (Statewide)   \$ 5,000   \$ 6,000   \$ 1,000   20.01     1606   Planning and Zoning Fees   \$ 75,000   \$ 1,000   \$ 226,000   22.01     1701   Miscellaneous Income				\$					\$		22.2%
1605   Business Licenses - Telecommunications (Statewide)   \$ 5,000   \$ 6,000   \$ 1,000   20.07   1606   Planning and Zoning Fees   \$ 75,000   \$ 85,000   \$ 10,000   13.31   70   70   70   70   70   70   70   7				\$ \$					\$ \$		10.0% 28.2%
Total Licenses and Permits				\$					\$		20.0%
170   Miscellaneous Income   1701   Contractual Reimbursements   \$ 5,000   \$ 1,000   \$ (4,000)   -80.01     1702   Gifts and Donations   \$ - \$ 100   \$ 100   #DIV/C     1703   Miscellaneous Income   \$ 500   \$ 500   \$ - 0.00     Total Miscellaneous Income   \$ 5,500   \$ 1,600   \$ (3,300)   -70.91     180   Sale of Assets   \$ 100   \$ 100   \$ - 0.01     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.01     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.01     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.01     Sales and User Charges   \$ 7,500   \$ 15,000   \$ 7,500   100.01     190   Sales and User Charges   \$ 7,500   \$ 15,000   \$ 7,500   100.01     1902   Facility Rentals   \$ 50   \$ 50   \$ - 0.01     1903   EV Charging Stations   \$ - \$ 2,000   #DIV/C     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ 9,500   125.81     300   Other Financing Sources   \$ 72,027   \$ 75,783   \$ 3,756   5.22     304   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   5.22     305   Interfund Transfer - From Short-Term Rental Permit Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From ARPA Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From Short-Term Rental Permit Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From Short-Term Rental Permit Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.81     3059   Interfund Transfer - From Short-Term Rental P		1606							•		13.3%
1701   Contractual Reimbursements   \$ 5,000   \$ 1,000   \$ (4,000)   -80.00     1702   Gifts and Donations   \$ - \$ 100   \$ 100   #IDIV/C     1703   Miscellaneous Income   \$ 5,000   \$ 1,600   \$ 1,000     Total Miscellaneous Income   \$ 5,500   \$ 1,600   \$ (3,900)   -70.90     180   Sale of Assets			Total Licenses and Permits	\$	1,025,000	\$	1,251,000		\$	226,000	22.0%
1702   Gifts and Donations   \$	170					4	4 000		_	(4.000)	22.22/
1703   Miscellaneous Income   \$ 500   \$ 500   \$ - 0.00		_		_	5,000						
180   Sale of Assets   1801   Sale of Assets   \$ 100   \$ 100   \$ - 0.05     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.05     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.05     190   Sales and User Charges   \$ 7,500   \$ 15,000   \$ 7,500   100.05     1902   Facility Rentals   \$ 50   \$ 50   \$ - 0.05     1903   EV Charging Stations   \$ - \$ 2,000   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ - \$ 2,000   #DIV/Color     Total Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   \$ 5.20     3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783   \$ 75,783					500	i.				-	0.0%
1801   Sale of Assets   \$ 100   \$ 100   \$ - 0.00     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.00     Total Sale of Assets   \$ 100   \$ 100   \$ - 0.00     1903   Sales and User Charges			Total Miscellaneous Income	\$	5,500	\$	1,600		\$	(3,900)	-70.9%
Total Sale of Assets	180	Sale of A	ssets								
190 Sales and User Charges  1901 Credit Card Convenience Fees \$ 7,500 \$ 15,000 \$ 7,500 100.00 1902 Facility Rentals \$ 50 \$ 50 \$ - 0.00 1903 EV Charging Stations \$ - \$ 2,000 \$ - \$ 2,000 #DIV/C Total Sales and User Charges \$ 7,550 \$ 17,050 \$ 9,500 125.89  300 Other Financing Sources  3020 Interfund Transfer - From State Accommodations Tax Fund \$ 72,027 \$ 75,783 \$ 3,756 5.29 3045 Interfund Transfer - From Short-Term Rental Permit Fund \$ 178,400 \$ 279,796 \$ 241,846 \$ 101,396 56.83 3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ - \$ 514,915 #DIV/C Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.69  400 Use of Fund Balance 400 Appropriated from Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09 Total Revenues (Before Transfers In & Use of Fund Balance) \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.39		1801								-	0.0%
1901 Credit Card Convenience Fees \$ 7,500 \$ 15,000 \$ 7,500 100.00 1902 Facility Rentals \$ 50 \$ 50 \$ 50 \$ - 0.00 1903 EV Charging Stations \$ - \$ 2,000 \$ - \$ 2,000 #DIV/C Total Sales and User Charges \$ 7,550 \$ 17,050 \$ 9,500 125.80 \$ 300 Other Financing Sources  300 Other Financing Sources  300 Interfund Transfer - From State Accommodations Tax Fund \$ 72,027 \$ 75,783 \$ 3,756 5.20 \$ 3045 Interfund Transfer - From Short-Term Rental Permit Fund \$ 178,400 \$ 279,796 \$ 241,846 \$ 101,396 56.80 \$ 3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ - \$ 514,915 #DIV/C Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.60 \$ 4000 Appropriated from Fund Balance \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.00 100			I Otal Sale of Assets	\$	100	Þ	100		Þ	-	0.0%
1902   Facility Rentals   \$ 50   \$ 50   \$ - 0.05     1903   EV Charging Stations   \$ - \$ 2,000   \$ - \$ 2,000   #DIV/O   Total Sales and User Charges   \$ 7,550   \$ 17,050   \$ 9,500   125.85     300   Other Financing Sources   3020   Interfund Transfer - From State Accommodations Tax Fund   \$ 72,027   \$ 75,783   \$ 3,756   5.25     3045   Interfund Transfer - From Short-Term Rental Permit Fund   \$ 178,400   \$ 279,796   \$ 241,846   \$ 101,396   56.85     3059   Interfund Transfer - From ARPA Fund   \$ - \$ 514,915   \$ - \$ 514,915   #DIV/O   Total Other Financing Sources   \$ 250,427   \$ 870,494   \$ 620,067   247.65     400   Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.05     Total Use of Fund Balance   \$ 1,897,933   \$ - \$ \$ (1,897,933)   -100.05     Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28.35     400   Total Revenues (Before Transfers In & Use of Fund Balance)   \$ 1,896,807   \$ 2,433,634   \$ 536,827   28	190				7.500		45.000		_	7.500	100.00/
1903   EV Charging Stations   \$ \$ \$											
300 Other Financing Sources  3020 Interfund Transfer - From State Accommodations Tax Fund \$ 72,027 \$ 75,783 \$ 3,756 5.29  3045 Interfund Transfer - From Short-Term Rental Permit Fund \$ 178,400 \$ 279,796 \$ 241,846 \$ 101,396 56.89  3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ - \$ 514,915 #DIV/O  Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.69  400 Use of Fund Balance  400 Appropriated from Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09  Total Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09  Total Revenues (Before Transfers In & Use of Fund Balance) \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.39					-			\$ -			#DIV/0!
3020 Interfund Transfer - From State Accommodations Tax Fund \$ 72,027 \$ 75,783 \$ 3,756 5.25 3045 Interfund Transfer - From Short-Term Rental Permit Fund \$ 178,400 \$ 279,796 \$ 241,846 \$ 101,396 56.85 3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ - \$ 514,915 \$ - \$ 514,915 \$ #DIV/0 Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.65 \$ 4000 Appropriated from Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.05 Total Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.05 \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.05 \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.05 \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.05 \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.05 \$ 1,897,933 \$ - \$ \$ (1,897,933) -100.05 \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.35 \$ 1,896,807 \$ 2,433,634			Total Sales and User Charges	\$	7,550	\$	17,050		\$	9,500	125.8%
3045 Interfund Transfer - From Short-Term Rental Permit Fund \$ 178,400 \$ 279,796 \$ 241,846 \$ 101,396 56.89   3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ - \$ 514,915 #DIV/O Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.69   400 Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09   Total Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09   Total Revenues (Before Transfers In & Use of Fund Balance) \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.39	300	Other Fin	nancing Sources								
3059 Interfund Transfer - From ARPA Fund \$ - \$ 514,915 \$ 514,915 #DIV/0  Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.69  400 Use of Fund Balance  4000 Appropriated from Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09  Total Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09  Total Revenues (Before Transfers In & Use of Fund Balance) \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.39				\$							5.2%
Total Other Financing Sources \$ 250,427 \$ 870,494 \$ 620,067 247.69  400 Use of Fund Balance					178,400						56.8% #DIV/OI
4000 Appropriated from Fund Balance       \$ 1,897,933 \$ -       \$ (1,897,933) -100.09         Total Use of Fund Balance       \$ 1,897,933 \$ -       \$ (1,897,933) -100.09         Total Revenues (Before Transfers In & Use of Fund Balance)       \$ 1,896,807 \$ 2,433,634       \$ 536,827 28.39		3059		•	250,427	•	•	\$ - 	•		#DIV/0! <b>247.6%</b>
4000 Appropriated from Fund Balance       \$ 1,897,933 \$ -       \$ (1,897,933) -100.09         Total Use of Fund Balance       \$ 1,897,933 \$ -       \$ (1,897,933) -100.09         Total Revenues (Before Transfers In & Use of Fund Balance)       \$ 1,896,807 \$ 2,433,634       \$ 536,827 28.39	400	Use of E	ind Balance								
Total Use of Fund Balance \$ 1,897,933 \$ - \$ (1,897,933) -100.09  Total Revenues (Before Transfers In & Use of Fund Balance) \$ 1,896,807 \$ 2,433,634 \$ 536,827 28.39	400			\$	1,897,933	\$	-		\$	(1,897.933)	-100.0%
		. , ,	•••				-				-100.0%
Total Revenues \$ 4,045,167 \$ 3,304,128 \$ (741,039) -18.35		Total Rev	venues (Before Transfers In & Use of Fund Balance)	\$	1,896,807	\$	2,433,634		\$	536,827	28.3%
		Total Rev	venues	\$	4,045,167	\$	3,304,128	-	\$	(741,039)	-18.3%

	510-545 FY 2023		Buildings &	Communications	Mayor &	Municipal	Public	Zoning &	General		FY 2024		Change	Cha
	Adopted	Administration	Grounds	& Events	Council	Court	Safety	Code Enforce.	Operations	Other	Adopted		(\$)	(
IDITURES														
Personnel														
5005 Salaries - Gross Wages	\$ 765,672	\$ 356,780	\$ 73,848	\$ 71,832 \$	- \$	13,800 \$	-	\$ 308,617	\$ 47,066 \$	- \$	871,943	\$	106,271	
5010 Salaries - Overtime	\$ 2,000	) \$ - 5	\$ -	\$ - \$	- \$	- \$	-	\$ 2,000	\$ - \$	- \$	2,000	\$	-	
<b>5015</b> FICA	\$ 58,876	5 \$ 27,296 \$	\$ 5,650	\$ 5,496 \$	- \$	1,056 \$	-	\$ 23,766	\$ 3,643 \$	- \$	66,907	\$	8,031	
5020 Medical Insurance	\$ 77,781	. \$ 33,765	\$ 10,461	\$ 10,461 \$	- \$	- \$	-	\$ 27,744	\$ 9,488 \$	- \$	91,919	\$	14,138	
5025 PEBA Retirement	\$ 127,950		\$ 13,707	\$ 13,333 \$	- \$	2,562 \$	-	\$ 48,040	\$ 7,455 \$	- \$	151,318	\$	23,368	
5030 Pre-Employment Expenses  Total Personnel	\$ 1,500 <b>\$ 1,033,77</b> 9		•			- \$ 17,418 \$	-			- \$ - \$	1,500 1,185,587	\$ <b>\$</b>	- 151,808	
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,	,,		•	, - ,		, ., .	,	•	,,		,	
Operating 6005 Advertising	\$ 13,100	) \$ - 5	\$ -	\$ - 5	9,600 \$	- \$	_	\$ -	\$ 7,800 \$	- \$	17,400	\$	4,300	
6010 Bank Service Charges	\$ 2,500		•	\$ - 5		- \$ - \$		\$ -		- \$	2,500	\$	-	
6020 Contingency	\$ 30,000			\$ - \$	•	- \$		\$ -		- \$	50,000	\$	20,000	
6025 Contracted Services	\$ 75,000					- \$	_	•		- \$	96,500	\$	21,500	
6030 Credit Card Processing Charges	\$ 7,500		\$ -			- \$	_	\$ -		- \$	15,000	\$	7,500	
6035 Discretionary Grants	\$ 7,500			\$ - \$		- \$	-	\$ -		- \$	30,000	\$	22,500	
6045 Election Expenses	\$ 4,000		\$ -	\$ - \$		- \$	-	, \$ -		- \$	, -	\$	(4,000)	
6050 Equipment Purchases (Non-Capital)	\$ 7,750	) \$ - 9	\$ 3,000	\$ - \$	- \$	- \$	-	\$ 1,000	\$ - \$	- \$	4,000	\$	(3,750)	
6055 Equipment Rentals	\$ 21,000		•		- \$	- \$	-			- \$	21,000	\$	-	
6060 Facility Maintenance	\$ 3,000	) \$ - 5	\$ -	\$ - \$	- \$	- \$	-	\$ -	\$ 10,000 \$	- \$	10,000	\$	7,000	
<b>6065</b> Fuel	\$ 7,200	) \$ - 9	\$ 2,600	\$ - \$	- \$	- \$	800	\$ 6,500	\$ - \$	- \$	9,900	\$	2,700	
6070 Insurance	\$ 46,300	) \$ - 9	\$ -	\$ - \$	- \$	- \$	1,000	\$ -	\$ 50,300 \$	- \$	51,300	\$	5,000	
6075 IT Services	\$ 42,000	) \$ - 9	\$ -	\$ - \$	- \$	- \$	-	\$ -	\$ 45,000 \$	- \$	45,000	\$	3,000	
6080 Jury Expenses	\$ 1,650	) \$ - 5	\$ -	\$ - \$	- \$	1,650 \$	-	\$ -	\$ - \$	- \$	1,650	\$	-	
6085 Law Enforcement Surcharge	\$ 1,250	) \$ - 5	\$ -	\$ - \$	- \$	1,250 \$	-	\$ -	\$ - \$	- \$	1,250	\$	-	
6090 Materials and Supplies	\$ 43,000	) \$ - 5	\$ 29,000	\$ 3,000 \$	- \$	- \$	-	\$ -	\$ 8,000 \$	- \$	40,000	\$	(3,000)	
6095 Meeting Expenses	\$ 3,500	) \$ - 5	\$ -	\$ - \$	1,000 \$	- \$	750	\$ 750	\$ 1,000 \$	- \$	3,500	\$	-	
6100 Membership and Dues	\$ 17,550	3,100	\$ 500	\$ 400 \$	- \$	- \$	-	\$ 2,000		- \$	19,500	\$	1,950	
6105 Office Furniture	\$ 7,250	) \$ - 9	\$ -	\$ - \$	- \$	- \$	-	\$ -	\$ 5,000 \$	- \$	5,000	\$	(2,250)	
6110 Postage	\$ 6,100	) \$ 1,800 \$	\$ -	\$ - \$	- \$	- \$	2,000	\$ -	\$ 3,500 \$	- \$	7,300	\$	1,200	
6115 Printing and Scanning Services	\$ 9,900					- \$	4,000			- \$	12,000	\$	2,100	
6120 Professional Services	\$ 145,000				- \$	1,000 \$	20,000			- \$	232,900 \$		87,900	
6125 Recording Fees		) \$ - 5				- \$	-	1		- \$	300	\$	(200)	
6130 Right-of-Way Maintenance	\$ 20,000				•	- \$	-			- \$	20,000	\$	-	
6135 Software Licenses and Subscriptions	\$ 30,400					- \$	4,000			- \$	76,000	\$	45,600	
6140 Special Events	\$ 10,500			\$ 2,000 \$		- \$	4,500			- \$	14,500	\$	4,000	
6145 State Assessment - 11.16% (County)		- 5	\$ - •	\$ - \$	- \$	900 \$	-	\$ -	\$ - \$	- \$	900	\$	-	
6150 State Assessment - 88.84% (State)	\$ 7,163					7,163 \$	- 0.200			- \$	7,163	\$	-	
6155 Telecommunications	\$ 31,800 \$ 16.500					- \$	=			- \$	36,000	\$	4,200	
6170 Travel and Training	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					1,600 \$ - \$	-			- \$ - \$	24,100	\$ \$	7,600 (200)	
6175 Uniforms 6180 Utilities	\$ 5,600 \$ 27,000	•			•	- \$ - \$	-	·		- \$ - \$	5,400 29,000 \$	7	2,000	
6185 Vehicle and Equipment Maintenance	\$ 27,000	•			•	- \$ - \$	-			- \$	8,000	\$ \$	4,000	
6190 Victim Advocate Surcharge	\$ 1,250				•	1,250 \$	-			- \$	1,250	\$	-	
Total Operating	\$ 657,663				•	14,813 \$	45,250	•		- \$	898,313	\$	240,650	
Capital														
7005 Bike and Pedestrian Projects		\$ - 9				- \$				- \$	80,000	\$	80,000	
7040 Special Projects Total Capital	\$ 55,000 <b>\$ 55,00</b> 0					- \$ - <b>\$</b>	-			- <mark>\$</mark> - <b>\$</b>	72,500 \$ <b>152,500</b>	60,000 \$ \$	17,500 <b>97,500</b>	
	,,		,,		•				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·	,,,,,,,		, , , , , ,	
Other Financing Uses 8060 Interfund Transfer - To Conservation Fund	\$ 50,000	) \$ - 5	\$ -	\$ - 5	s - \$	- \$	-	\$ -	\$ - \$	50,000 \$	50,000	\$	_	
8065 Interfund Transfer - To Emergency Reserve Fund	\$ 50,000					- \$ - \$		•		180,000 \$	180,000	\$ \$	- 80,000	
8070 Interfund Transfer - To Emergency Reserve Fund	\$ 100,000		•			- \$ - \$	-	•		664,915 \$		\$ 150,000 \$	614,915	
8075 Interfund Transfer - To Town Facilities Fund	\$ 2,050,000		•			- \$ - \$	-	•		- \$	-	\$	(2,050,000)	
8080 Interfund Transfer - To Vehicle and Equipment Fund	\$ 2,030,000		•		•	- \$				35,800 \$	35,800	\$	(12,925)	
Total Other Financing Uses	\$ 2,298,725		•			- \$	-	•		930,715 \$	930,715	\$	(1,368,010)	
Reserved for Future Use														
9000 Reserved for Future Use	\$ -	\$ - 9	\$ -	\$ - \$	- \$	- \$	-	\$ -	\$ - \$	137,013 \$	137,013 \$	106,563 \$	137,013	
Total Reserved for Future Use		\$ - :				- \$	-		· _ ·	137,013 \$	137,013	\$	137,013	
										, 7	,	-	,	

Total Expenditures \$ 4,045,167 \$ 561,962 \$ 329,366 \$ 122,322 \$ 55,650 \$ 32,231 \$ 45,250 \$ 540,917 \$ 548,702 \$ 1,067,728 \$ 3,304,128 \$ (741,039) -18.3%

Revenues Over (Under) Expenditures ▶ \$ -

# 20 State Accommodations Tax Fund

			FY 2023 Adopted		FY 2024 Adopted			Change (\$)	Change (%)
VENUES									
140 Investme	nt Income								
1402	Local Government Investment Pool Interest	\$	750		9,500		\$	8,750	1166.7
	Total Investment Income	\$	750	\$	9,500		\$	8,750	1166.7
50 Intergove	ernmental								
1504	State Accommodations Tax	\$	427,500	ς .	380,000		\$	(47,500)	-11.3
1304	Total Intergovernmental	\$	427,500		380,000		\$	(47,500)	-11.3
	Total inteligovernmental	7	427,300	Υ	300,000		7	(47,300)	
00 Use of Fu	nd Balance								
4000	Appropriated from Fund Balance	\$	170,152	\$	75,450	\$ 325,450	\$	(94,702)	-55.
	Total Use of Fund Balance	\$	170,152	\$	75,450		\$	(94,702)	-55.
Total Rev	renues (Before Transfers In & Use of Fund Balance)	\$	428,250	\$	389,500		\$	(38,750)	-9.
Total Rev	renues	\$	598,402	\$	464,950		\$	(133,452)	-22.
			620		620				
			FY 2023		FY 2024			Change	Change
			Adopted		Adopted			(\$)	(%)
Operating	g Beach Patrol	\$	100,000	¢	80,000		\$	(20,000)	-20.
6025	Contracted Services	ب خ	10,000		-		۶ \$	(10,000)	-100.
6140	Special Events	Ś	40,000		41,667		Ś	1,667	4.:
6160	Tourism Promotion	\$	135,000		120,000		\$	(15,000)	-11.
	Tourism Related Expenditure Grants	, \$	35,500		47,500		\$	12,000	33.
	Total Operating	\$	320,500		289,167		\$	(31,333)	-9.
Capital									
Capital 7015	Facility Construction and Expansion	\$	-	\$	-	\$ 250,000	\$	-	#DIV
	Facility Construction and Expansion Special Projects	\$	- 205,000	\$	100,000	\$ 250,000	\$	- (105,000)	-51.
7015			205,000 <b>205,000</b>	\$		\$ 250,000		- (105,000) <b>(105,000)</b>	-51.
7015 7040	Special Projects  Total Capital  ancing Uses	\$	205,000	\$ <b>\$</b>	100,000 100,000	\$ 250,000	\$	(105,000)	-51.
7015 7040 800 Other Fin 8010	Special Projects  Total Capital  Hancing Uses  Interfund Transfer - To General Fund	\$ <b>\$</b> \$	<b>205,000</b> 72,027	\$ <b>\$</b> \$	100,000	\$ 250,000	\$ <b>\$</b> \$	<b>(105,000)</b> 3,756	-51. <b>-51.</b> 5.
7015 7040 800 Other Fin	Special Projects  Total Capital  ancing Uses  Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund	\$ <b>\$</b> \$ \$	<b>205,000</b> 72,027 875	\$ <b>\$</b> \$ \$	100,000 100,000 75,783	\$ 250,000	\$ <b>\$</b> \$ \$	(105,000) 3,756 (875)	-51. - <b>51.</b> 5. -100.
7015 7040 300 Other Fin 8010	Special Projects  Total Capital  Hancing Uses  Interfund Transfer - To General Fund	\$ <b>\$</b> \$	<b>205,000</b> 72,027	\$ <b>\$</b> \$ \$	100,000 100,000	\$ 250,000	\$ <b>\$</b> \$	<b>(105,000)</b> 3,756	-51. - <b>51.</b> 5. -100.
7015 7040 800 Other Fin 8010 8080	Special Projects  Total Capital  ancing Uses  Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund	\$ <b>\$</b> \$ \$	<b>205,000</b> 72,027 875	\$ <b>\$</b> \$ \$	100,000 100,000 75,783	\$ 250,000	\$ <b>\$</b> \$ \$	(105,000) 3,756 (875)	-51. - <b>51.</b> 5. -100.
7015 7040 800 Other Fin 8010 8080	Special Projects  Total Capital  nancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund  Total Other Financing Uses	\$ <b>\$</b> \$ \$	<b>205,000</b> 72,027 875	\$ <b>\$</b> \$ \$	100,000 100,000 75,783	\$ 250,000	\$ \$ \$ \$	(105,000) 3,756 (875)	-51. - <b>51.</b> 5. -100.
7015 7040 800 Other Fin 8010 8080	Special Projects  Total Capital  Tancing Uses  Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund  Total Other Financing Uses  for Future Use	\$ \$ \$ \$	<b>205,000</b> 72,027 875	\$ \$ \$ \$	100,000 100,000 75,783	\$ 250,000	\$ \$ \$ \$	(105,000) 3,756 (875)	-51. 5100. 4.
7015 7040 800 Other Fin 8010 8080 900 Reserved 9000	Special Projects  Total Capital  ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund  Total Other Financing Uses  for Future Use Reserved for Future Use	\$ \$ \$ \$ \$ \$ \$ \$ \$	<b>205,000</b> 72,027 875	\$ \$ \$ \$ \$	100,000 100,000 75,783	\$ 250,000	\$ \$ \$ \$	(105,000) 3,756 (875)	-5151. 5100. 4. #DIV
7015 7040 800 Other Fin 8010 8080 900 Reserved 9000	Special Projects  Total Capital  Plancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses  for Future Use Reserved for Future Use Total Reserved for Future Use  enditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	205,000 72,027 875 72,902 525,500	\$ \$ \$ \$ \$ \$ \$ \$	100,000 100,000 75,783 - 75,783	\$ 250,000	\$ \$ \$ \$ \$	(105,000)  3,756 (875) 2,881  (136,333)	#DIV, -51.: -51.: 5100.: 4.: #DIV, #DIV,
7015 7040 800 Other Fin 8010 8080 9000 Reserved 9000	Special Projects  Total Capital  nancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund  Total Other Financing Uses  for Future Use Reserved for Future Use  Total Reserved for Future Use	\$ \$ \$ \$ \$ \$ \$	<b>205,000</b> 72,027 875 <b>72,902</b> -	\$ \$ \$ \$ \$ \$ \$ \$	100,000 100,000 75,783 - 75,783	\$ 250,000	\$ \$ \$ \$	(105,000)  3,756 (875) 2,881	-5151. 5100. 4. #DIV

### 25 Town Accommodations Tax Fund

				25 FY 2023 Adopted		25 FY 2024 Adopted			Change (\$)	Change (%)
VENUES										
140 Inves	stment Income									
14	Local Government Investme	nt Pool Interest	\$	250	\$	7,500		\$	7,250	2900.0%
	Total Investment Income		\$	250	\$	7,500		\$	7,250	2900.09
200 Taxes	s									
20	<b>01</b> Town Accommodations Tax		\$	180,000	\$	180,000		\$	-	0.09
	Total Taxes		\$	180,000	\$	180,000		\$	-	0.09
Total	Revenues (Before Transfers In &	Use of Fund Balance)	\$	180,250	\$	187,500		\$	7,250	4.09
Total	Revenues		\$	180,250	\$	187,500		\$	7,250	4.0%
				FY 2023		FY 2024			Change	Change
(PENDITU				FY 2023 Adopted		FY 2024 Adopted			Change (\$)	Change (%)
Opera	ating			Adopted		Adopted		ć	(\$)	(%)
	ating				\$ \$			\$ <b>\$</b>		(%) #DIV/(
Opera	ating 15 Beach Patrol Total Operating		\$	Adopted -	\$	80,000			80,000	(%) #DIV/
Opera	ating  15 Beach Patrol  Total Operating	ansion	\$ <b>\$</b>	Adopted -	\$ <b>\$</b>	80,000 80,000	S 75,000	\$	80,000	(%) #DIV/ # <b>DIV</b> /
Opera	ating 15 Beach Patrol Total Operating	ansion	\$	Adopted - -	\$	80,000	5 75,000	\$	80,000 <b>80,000</b>	#DIV/0 #DIV/0
Opera 60: Capit 70:	rating 15 Beach Patrol Total Operating 15 Facility Construction and Exp	ansion	\$ <b>\$</b>	Adopted - -	\$ <b>\$</b>	80,000 80,000	5 75,000	<b>\$</b> \$	80,000 <b>80,000</b>	#DIV/0 #DIV/0
Opera 60: Capit. 70:	ating  15 Beach Patrol  Total Operating  16 Facility Construction and Exp	ansion	\$ \$ \$	Adopted - - -	\$ \$ \$ \$	80,000 80,000		\$ \$ \$	80,000 <b>80,000</b>	#DIV/( #DIV/( #DIV/(
Opera 60: Capit. 70:	rating  15 Beach Patrol  Total Operating  15 Facility Construction and Exp  Total Capital  Total for Future Use		\$ <b>\$</b>	Adopted - -	\$ \$ \$	80,000 80,000		\$ \$ \$	80,000 80,000	#DIV/0 #DIV/0 #DIV/0 #DIV/0
Opera 60 Capit 70 900 Reser	rved for Future Use	se	\$ \$ \$ \$	180,250	\$ \$ \$	80,000 80,000 		\$ \$ \$	80,000 80,000 - - - (72,750)	
Opera 60: Capit. 70: 900 Reser 900	Total Operating  Total Operating  Total Construction and Exp. Total Capital  Total Capital  Total Reserved for Future Use Total Reserved for Future Use	se	\$ \$ \$ \$	- - - - 180,250	\$ \$ \$ \$ \$	80,000 80,000 107,500 107,500		\$ \$ \$	80,000 80,000 - - (72,750) (72,750)	#DIV/0 #DIV/0 #DIV/0 #DIV/0
Opera 60: Capit. 70: 900 Reser 900	rved for Future Use Total Reserved for Future Use Total Reserved Gefore Transfers O	se	\$ \$ \$ \$ \$	180,250 180,250	\$ \$ \$ \$ \$	80,000 80,000 		\$ \$ \$ \$	80,000 80,000 - - - (72,750) (72,750) 80,000	#DIV/0 #DIV/0 #DIV/0 -40.4 #DIV/0

# 30 County Accommodations Tax Fund

			_	30 FY 2023 Adopted		FY 2024 Adopted		Change (\$)	Change (%)
EVENU	JES								
140 In		nt Income							
	1402	Local Government Investment Pool Interest  Total Investment Income	\$ <b>\$</b>	200 <b>200</b>		500 500	\$ <b>\$</b>	300 <b>300</b>	150.09 <b>150.0</b> 9
150 In	ntergove	ernmental							
	1501	County Accommodations Tax	\$	95,000		80,000	\$	(15,000)	-15.89
		Total Intergovernmental	\$	95,000	\$	80,000	\$	(15,000)	-15.89
400 U	Jse of Fu	nd Balance							
	4000	Appropriated from Fund Balance	\$	44,800		-	\$	(44,800)	-100.09
		Total Use of Fund Balance	\$	44,800	\$	-	\$	(44,800)	-100.0%
Te	otal Rev	enues (Before Transfers In & Use of Fund Balance)	\$	95,200	\$	80,500	\$	(14,700)	-15.49
			\$	140,000		80,500		(59,500)	-42.5%
				630 FY 2023		630 FY 2024		Change	Change
				630		630			
	DITURE Departing			630 FY 2023 Adopted		630 FY 2024 Adopted		Change (\$)	Change (%)
	Operating			630 FY 2023	\$	630 FY 2024	\$ <b>\$</b>	Change	Change (%) -42.9
	Operating 6015	g Beach Patrol	\$	630 FY 2023 Adopted	\$	630 FY 2024 Adopted	\$	Change (\$) (60,000)	Change
O	Operating 6015	Beach Patrol Total Operating	\$	630 FY 2023 Adopted	\$	630 FY 2024 Adopted	\$	Change (\$) (60,000)	Change (%) -42.99
O	Operating 6015 Reserved	Beach Patrol Total Operating  for Future Use	\$ <b>\$</b>	630 FY 2023 Adopted	\$ \$	630 FY 2024 Adopted 80,000 80,000	\$ <b>\$</b>	Change (\$) (60,000) (60,000)	Change (%) -42.99
O	Operating 6015 Reserved 9000	Beach Patrol Total Operating  for Future Use Reserved for Future Use	\$ <b>\$</b>	630 FY 2023 Adopted 140,000 140,000	\$ \$ \$	630 FY 2024 Adopted 80,000 80,000	\$ <b>\$</b>	Change (\$) (60,000) (60,000)	Change (%) -42.99 - <b>42.</b> 99 #DIV/0
O	Operating 6015 Reserved 9000	Beach Patrol Total Operating  for Future Use Reserved for Future Use Total Reserved for Future Use	\$ \$ \$	630 FY 2023 Adopted 140,000 140,000	\$ \$ \$ \$	630 FY 2024 Adopted  80,000  80,000  500  500	\$ \$ \$	Change (\$) (60,000) (60,000)	Change (%)  -42.99  #DIV/0  #DIV/0
O	Operating 6015 Reserved 9000	Beach Patrol Total Operating  for Future Use Reserved for Future Use Total Reserved for Future Use enditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$ \$	630 FY 2023 Adopted  140,000 140,000 140,000	\$ \$ \$ \$	630 FY 2024 Adopted  80,000  80,000  500  500  80,000	\$ \$ \$ \$	Change (\$) (60,000) (60,000) 500 500 (60,000)	Change (%) -42.99 - <b>42.9</b> 9

# 35 Alcohol Local Option Permit Fund

				35 FY 2023 Adopted		FY 2024 Adopted	Change (\$)	Change (%)
EVEI	NUES							
140	Investme	ent Income						
	1402	Local Government Investment Pool Interest	\$	150		1,500	\$ 1,350	900.0
		Total Investment Income	\$	150	\$	1,500	\$ 1,350	900.0
150	Intergove	ernmental						
	1506		\$	5,000	\$	5,000	\$ -	0.0
		Total Intergovernmental	\$	5,000	\$	5,000	\$ -	0.0
400	Use of Fu	und Balance						
	4000		\$	14,850	\$	18,500	\$ 3,650	24.6
		Total Use of Fund Balance	\$	14,850		18,500	\$ 3,650	24.6
	Total Rev	venues (Before Transfers In & Use of Fund Balance)	\$	5,150	\$	6,500	\$ 1,350	26.3
	Total Rev	venues	\$	20,000	\$	25,000	\$ 5,000	25.0
				635		635		
				FY 2023 Adopted		FY 2024 Adopted	Change (\$)	Change (%)
XPEI	NDITURE	ES CONTRACTOR OF THE PROPERTY						
	Capital							
	7040	Special Projects	\$	20,000	Ś	25,000	\$ 5,000	25.0
		Total Capital	\$	20,000		25,000	\$ 5,000	25.0
	Total Exp	penditures (Before Transfers Out & Reserved for Future Use)	\$	20,000	\$	25,000	\$ 5,000	25.0
	Total Exp	penditures	\$	20,000	\$	25,000	\$ 5,000	25.
			,		_			
		Revenues Over (Under) Expenditures	\$	-	\$	-		

### 45 Short-Term Rental Permit Fund

				45 FY 2023 Adopted		45 FY 2024 Adopted			Change (\$)	Change (%)
EVEN	UES									
160	Licenses a	and Permits								
	1607	Short-Term Rental Permit Fees	\$	234,000		252,000		\$	18,000	7.7%
		Total Licenses and Permits	\$	234,000	\$	252,000		\$	18,000	7.7%
400	Use of Fu	nd Balance								
	4000	Appropriated from Fund Balance	\$	-	\$	<b>37,950</b> \$	-	\$	37,950	#DIV/0
		Total Use of Fund Balance	\$	-	\$	37,950		\$	37,950	#DIV/0
	<b>Total Rev</b>	enues (Before Transfers In & Use of Fund Balance)	\$	234,000	\$	252,000		\$	18,000	<b>7.7</b> %
	Total Rev	enues	\$	234,000	\$	289,950		\$	55,950	23.9%
				645 FY 2023 Adopted		645 FY 2024 Adopted			Change (\$)	Change (%)
XPENI	DITURE	S							Change (\$)	Change (%)
		S ancing Uses		FY 2023		FY 2024				
	Other Fin 8010	ancing Uses Interfund Transfer - To General Fund	\$	FY 2023 Adopted		FY 2024 Adopted	241,846		101,396	(%) 56.89
	Other Fin	ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund	\$	FY 2023 Adopted 178,400 47,200	\$	FY 2024 Adopted  279,796 \$ 10,000	241,846	\$	101,396 (37,200)	(%) 56.89 -78.89
	Other Fin 8010	ancing Uses Interfund Transfer - To General Fund		FY 2023 Adopted	\$	FY 2024 Adopted	241,846		101,396	(%) 56.89 -78.89
800	Other Fin 8010 8080	ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund	\$	FY 2023 Adopted 178,400 47,200	\$	FY 2024 Adopted  279,796 \$ 10,000	241,846	\$	101,396 (37,200)	(%)
800	Other Fin 8010 8080	ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses	\$ <b>\$</b> \$	FY 2023 Adopted 178,400 47,200	\$ <b>\$</b>	FY 2024 Adopted  279,796 \$ 10,000	241,846	\$ <b>\$</b>	101,396 (37,200)	56.85 -78.85 <b>28.5</b> 5
800	Other Fin 8010 8080 Reserved	ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses for Future Use	\$ <b>\$</b>	FY 2023 Adopted  178,400 47,200 225,600	\$ <b>\$</b> \$	279,796 10,000 289,796	241,846	\$ <b>\$</b>	101,396 (37,200) <b>64,196</b>	(%) 56.8% -78.89
900	Other Fin 8010 8080 Reserved 9000	ancing Uses Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses  for Future Use Reserved for Future Use	\$ <b>\$</b> \$	FY 2023 Adopted  178,400 47,200 225,600	\$ <b>\$</b> \$	FY 2024 Adopted  279,796  10,000  289,796	241,846	\$ <b>\$</b>	101,396 (37,200) <b>64,196</b> (8,246)	56.89 -78.89 <b>28.5</b> 9
900	Other Fin 8010 8080 Reserved 9000	Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses  for Future Use Reserved for Future Use Total Reserved for Future Use enditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$	178,400 47,200 225,600 8,400 8,400	\$ \$ \$ \$	279,796 10,000 289,796	241,846	\$ \$ \$	101,396 (37,200) <b>64,196</b> (8,246) <b>(8,246)</b>	56.89 -78.89 <b>28.5</b> 9 -98.29
900	Other Fin 8010 8080 Reserved 9000	Interfund Transfer - To General Fund Interfund Transfer - To Vehicle and Equipment Fund Total Other Financing Uses  for Future Use Reserved for Future Use Total Reserved for Future Use enditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$ \$	178,400 47,200 225,600 8,400	\$ \$ \$ \$	279,796 279,796 10,000 289,796	241,846	\$ \$ \$ \$	(\$) 101,396 (37,200) 64,196 (8,246) (8,246)	56.8° -78.8° 28.5° -98.2° -98.2°

59 American Recovery Plan Act of 2021 (ARPA) Fund

			59 FY 2023 Adopted	59 FY 2024 Adopted			Change (\$)	Change (%)
VEN	UES							
400	Use of Fu	nd Balance						
	4000	Appropriated from Fund Balance	\$ -	\$ 914,915			\$ 914,915	#DIV/
		Total Use of Fund Balance	\$ -	\$ 914,915			\$ 914,915	#DIV/
	Total Rev	enues (Before Transfers In & Use of Fund Balance)	\$ -	\$ -			\$ -	#DIV,
	Total Rev	enues	\$ -	\$ 914,915			\$ 914,915	#DIV/
			659	659				
			FY 2023 Adopted	FY 2024 Adopted			Change (\$)	Change (%)
PEN	DITURE	S						
	Operating							
	6040	Donations	\$ -	\$ 400,000	\$	-	\$ 400,000	#DIV,
		Total Operating	\$ -	\$ 400,000			\$ 400,000	#DIV
	Capital							
	7015	Facility Construction and Expansion	\$ -	\$ - :	\$ 914	,915	\$ -	#DIV
		Total Capital	\$ -	\$ -			\$ -	#DIV
800	Other Fin	ancing Uses						
	8010	Interfund Transfer - To General Fund	\$ -	\$ 514,915	\$		\$ 514,915	#DIV
		Total Other Financing Uses	\$ -	\$ 514,915			\$ 514,915	#DIV
	Total Exp	enditures (Before Transfers Out & Reserved for Future Use)	\$ -	\$ 400,000			\$ 400,000	#DIV
	Total Exp	enditures	\$	\$ 914,915			\$ 914,915	#DIV

#### 60 Conservation Fund

				60 FY 2023 Adopted	60 FY 2024 Adopted	Change (\$)	Change (%)
EVEN	NUES						
160	Licenses	and Permits					
	1608	Tree Removal Permits	\$	100	\$ 100	\$ -	0.09
	1609	Tree Removal Permits Payment-in-Lieu	\$	500	\$ 500	\$ -	0.09
		Total Licenses and Permits	\$	600	\$ 600	\$ -	0.09
300	Other Fin	nancing Sources					
	3010	Interfund Transfer - From General Fund	\$	50,000	\$ 50,000	\$ -	0.09
		Total Other Financing Sources	\$	50,000	\$ 50,000	\$ -	0.09
	Total Rev	venues (Before Transfers In & Use of Fund Balance)	\$	600	\$ 600	\$ -	0.0%
	Total Rev	venues	\$	50,600	\$ 50,600	\$	0.09
				760	760		
				FY 2023 Adopted	FY 2024 Adopted	Change (\$)	Change (%)
XPEN	IDITURE	SS STATE OF THE ST					
900	Reserved	for Future Use					
	9000	Reserved for Future Use	\$	50,600	\$ 50,600	\$ -	0.09
		Total Reserved for Future Use	\$	50,600	\$ 50,600	\$ -	0.09
	Total Exp	enditures (Before Transfers Out & Reserved for Future Use)	\$	-	\$ -	\$ •	#DIV/0
	Total Exp	penditures	\$	50,600	\$ 50,600	\$ -	0.09
			1				
		Revenues Over (Under) Expenditures	\$	-	\$ -		

### 65 Emergency Reserve Fund

				65 FY 2023 Adopted		2024 Copted	C	hange (\$)	Change (%)
REVEI	NUES								
300	Other Fir	nancing Sources							
	3010	Interfund Transfer - From General Fund	\$	100,000	\$	180,000	\$	80,000	80.0%
		Total Other Financing Sources	\$	100,000	\$	180,000	\$	80,000	80.0%
	Total Rev	renues (Before Transfers In & Use of Fund Balance)	\$	-	\$	-	\$	-	#DIV/0
	Total Rev	renues	\$	100,000	Ś	180,000	\$	80,000	80.0%
XPEN	NDITURE			FY 2023 Adopted		2024 lopted	C	hange (\$)	Change (%)
		S							
	Dagamyas								
900		for Future Use	Ś	100,000	\$	180,000	s	80.000	80.0%
	Reserved 9000		\$ <b>\$</b>	100,000 <b>100,000</b>		180,000 180,000	\$ <b>\$</b>	80,000 <b>80,000</b>	80.0% <b>80.0</b> %
	9000	for Future Use Reserved for Future Use						•	
	9000 Total Exp	for Future Use Reserved for Future Use Total Reserved for Future Use	\$	100,000	\$		\$	80,000	80.0%

# 70 Road and Drainage Fund

				70 FY 2023 Adopted		70 FY 2024 Adopted			Change (\$)	Change (%)
EVENL	UES									
300 (	Other Fina	ancing Sources								
	3010	Interfund Transfer - From General Fund	\$	50,000		664,915	\$ 150,000		614,915	1229.8%
		Total Other Financing Sources	\$	50,000	\$	664,915		\$	614,915	1229.89
400 L	Use of Fu	nd Balance								
	4000	Appropriated from Fund Balance	\$	50,000	\$	-		\$	(50,000)	-100.09
		Total Use of Fund Balance	\$	50,000	\$	-		\$	(50,000)	-100.09
1	Total Rev	enues (Before Transfers In & Use of Fund Balance)	\$	-	\$	-		\$	-	#DIV/0
	Tatal Davi	onijos	\$	100,000	\$	664,915		\$	564,915	564.99
T	Total Rev	cnucs		770		770				
				770 FY 2023 Adopted		770 FY 2024 Adopted			Change (\$)	Change (%)
	DITURE:			FY 2023		FY 2024				
(PEND				FY 2023 Adopted		FY 2024 Adopted			(\$)	
(PEND	DITURE	S  Professional Services Related to Capital Projects	\$	FY 2023 Adopted		FY 2024 Adopted		\$	(\$)	(%)
(PEND	DITURE:	S		FY 2023 Adopted		FY 2024 Adopted		\$ <b>\$</b>	(\$)	<b>(%)</b> -75.0
(PEND	DITURE: Capital 7030	S  Professional Services Related to Capital Projects	\$	FY 2023 Adopted		FY 2024 Adopted			(\$)	<b>(%)</b> -75.09
(PEND	DITURE: Capital 7030	S  Professional Services Related to Capital Projects  Total Capital	\$	FY 2023 Adopted		FY 2024 Adopted	\$ 125,000	\$	(\$)	-75.09
(PEND	Capital 7030	S  Professional Services Related to Capital Projects  Total Capital  for Future Use	\$ \$	FY 2023 Adopted	\$	FY 2024 Adopted  25,000 25,000	\$ 125,000	\$	(\$) (75,000) <b>(75,000)</b>	-75.0° - <b>75.0</b> ° #DIV/0
(C	Capital 7030 Reserved 9000	Professional Services Related to Capital Projects Total Capital  for Future Use Reserved for Future Use	\$ <b>\$</b>	FY 2023 Adopted 100,000 100,000	\$ \$ \$	FY 2024 Adopted  25,000 25,000 639,915	\$ 125,000	<b>\$</b> \$	(\$) (75,000) <b>(75,000)</b> 639,915	-75.09 - <b>75.0</b> 9 #DIV/0
(PEND	Capital 7030 Reserved 9000	Professional Services Related to Capital Projects  Total Capital  for Future Use  Reserved for Future Use  Total Reserved for Future Use	\$ \$ \$	FY 2023 Adopted 100,000 100,000	\$ \$ \$	25,000 25,000 639,915 639,915	\$ 125,000	\$ \$ <b>\$</b>	(\$) (75,000) (75,000) 639,915 639,915	-75.09 #DIV/0 #DIV/0
(PEND	Capital 7030 Reserved 9000	Professional Services Related to Capital Projects Total Capital  for Future Use Reserved for Future Use Total Reserved for Future Use enditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$ \$	FY 2023 Adopted  100,000  100,000  100,000	\$ \$ \$	25,000 25,000 639,915 639,915 25,000	\$ 125,000	\$ \$ \$	(5) (75,000) (75,000) (75,000) 639,915 639,915 (75,000)	

#### 75 Town Facilities Fund

			75 FY 2023 Adopted		75 FY 2024 Adopted				Change (\$)	Change (%)
VENUES										
300 Other	Financing Sources									
301	<b>0</b> Interfund Transfer - From General Fund	\$	2,050,000		-			\$	(2,050,000)	-100.0
	Total Other Financing Sources	\$	2,050,000	\$	-			\$	(2,050,000)	-100.0
100 Use of	Fund Balance									
400	Appropriated from Fund Balance	\$	-	\$	-	\$	2,310,085		-	#DIV/
	Total Use of Fund Balance	\$	-	\$	-			\$	-	#DIV/
Total I	Revenues (Before Transfers In & Use of Fund Balance)	\$	-	\$	-			\$	-	#DIV/
Total I	Revenues	\$	2,050,000	\$				\$	(2,050,000)	-100.0
			775 FY 2023 Adopted		775 FY 2024 Adopted				Change (\$)	Change (%)
PENDITU	RES		FY 2023		FY 2024					
PENDITU			FY 2023		FY 2024					
	l 5 Facility Construction and Expansion	\$	FY 2023 Adopted	\$	FY 2024	\$	2,260,085		(\$)	(%)
Capita	<ul> <li>Facility Construction and Expansion</li> <li>Professional Services Related to Capital Projects</li> </ul>	\$	FY 2023 Adopted	\$	FY 2024	\$ \$	2,260,085 50,000	\$	(100,000)	#DIV/ -100.0
Capita 701	l 5 Facility Construction and Expansion		FY 2023 Adopted	\$	FY 2024				(\$)	#DIV/ -100.0
Capita 701 703	<ul> <li>Facility Construction and Expansion</li> <li>Professional Services Related to Capital Projects</li> </ul>	\$	FY 2023 Adopted  - 100,000 100,000	\$ <b>\$</b>	FY 2024 Adopted - -			\$	(100,000)	
Capita 701 703	I 5 Facility Construction and Expansion 0 Professional Services Related to Capital Projects Total Capital  ved for Future Use	\$ <b>\$</b> \$	FY 2023 Adopted  - 100,000 100,000	\$ <b>\$</b> \$	FY 2024 Adopted - -			\$ <b>\$</b>	(100,000) (100,000) (1,950,000)	#DIV/ -100.0
Capita 701 703	Facility Construction and Expansion Professional Services Related to Capital Projects Total Capital  red for Future Use	\$ <b>\$</b>	FY 2023 Adopted  - 100,000 100,000	\$ <b>\$</b> \$	FY 2024 Adopted - -			\$	(100,000) (100,000)	#DIV/ -100.0
701 703 700 Reserv 900	5 Facility Construction and Expansion O Professional Services Related to Capital Projects Total Capital  ved for Future Use O Reserved for Future Use	\$ <b>\$</b> \$	FY 2023 Adopted  - 100,000 100,000	\$ \$ \$ \$	FY 2024 Adopted - -			\$ <b>\$</b>	(100,000) (100,000) (1,950,000)	#DIV/ -100.0 -100.0
701 703 700 Reserve 900	5 Facility Construction and Expansion O Professional Services Related to Capital Projects Total Capital  ved for Future Use O Reserved for Future Use Total Reserved for Future Use	\$ \$ \$ \$	FY 2023 Adopted  - 100,000 100,000 1,950,000 1,950,000	\$ \$ \$ \$	FY 2024 Adopted - -			\$ \$ \$	(100,000) (100,000) (1,950,000) (1,950,000)	#DIV/ -100.0 -100.0
701 703 700 Reserve 900	5 Facility Construction and Expansion 0 Professional Services Related to Capital Projects Total Capital  red for Future Use 0 Reserved for Future Use Total Reserved for Future Use Expenditures (Before Transfers Out & Reserved for Future Use)	\$ \$ \$ \$	FY 2023 Adopted  - 100,000 100,000 1,950,000 1,950,000 100,000	\$ \$ \$ \$	FY 2024 Adopted - -			\$ \$ \$ \$	(100,000) (100,000) (1,950,000) (1,950,000) (100,000)	#DIV, -100.0 -100.0 -100.0

### 80 Vehicle and Equipment Fund

				80 FY 2023 Adopted		FY 2024 Adopted	Change (\$)	Change (%)
EVEN	IUES							
300	Other Fin	nancing Sources						
	3010	Interfund Transfer - From General Fund	\$	48,725		35,800	\$ (12,925)	-26.5
	3020	Interfund Transfer - From State Accommodations Tax Fund	\$		\$	-	\$ (875)	-100.0
	3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$	47,200		10,000	\$ (37,200)	-78.8
		Total Other Financing Sources	\$	96,800	\$	45,800	\$ (51,000)	-52.7
	Total Rev	venues (Before Transfers In & Use of Fund Balance)	\$	-	\$	-	\$ -	#DIV/0
	Total Rev	renues	\$	96,800	\$	45,800	\$ (51,000)	-52.79
				780 FY 2023 Adopted		780 FY 2024 Adopted	Change (\$)	Change (%)
XPEN	IDITURE	S						
	Capital							
	7045	Vehicle Purchases	\$	40,000	\$	-	\$ (40,000)	-100.0
		Total Capital	\$	40,000	\$	-	\$ (40,000)	-100.0
900	Reserved for Future Use							
	9000	Reserved for Future Use	\$	56,800	\$	45,800	\$ (11,000)	-19.4
		Total Reserved for Future Use	\$	56,800	\$	45,800	\$ (11,000)	-19.4
	Total Exp	enditures (Before Transfers Out & Reserved for Future Use)	\$	40,000	\$	-	\$ (40,000)	-100.0
	Total Exp	enditures	\$	96,800	\$	45,800	\$ (51,000)	-52.7
		Revenues Over (Under) Expenditures ▶	\$	<u>-</u>	\$	-		
		nevenues over (onuer) Experiurures	۲		ٻ	-		