

FY 2016-2017 BUDGET MESSAGE

June 28, 2016

Background Information

The Fiscal Year 2016-2017 Proposed Annual Operating (General Fund, Accommodations Tax, Hospitality Tax, and Enterprise Fund) and Capital Budgets have been developed over several weeks with the input of staff on their budget needs, analysis of prior budgets and financial reports, and consideration of state and national economic trends. This budget could not have been developed without the able assistance of HR/Finance Assistant Chris Keefer. Also assisting in the process of developing this budget, of course, were all the department heads.

The budget document is in the same format as last year and is hopefully easy to read and understand. The expenses are arranged in a department format in order to see better the actual costs of all Town operations. Expenditures that were not so easily identifiable previously, such as the supply costs of particular operations, can now be identified by their programmatic, or department, operations, such as public works supplies or parks and recreation supplies. Notes were inserted for some line items to help identify in more detail those expenditures where more clarity is needed.

The Proposed Budget

We were able to balance this budget with existing revenue sources, which was helped by cost savings like the transition from outsourcing accounting services to bringing those in-house with the new software, reducing audit, legal and IT costs, and bidding out some services which reduced annual contract costs. While we can balance this budget with current revenues that may not always be the case unless we find additional revenue sources, given both recent legislative discussion about business license revenues and the growth of the Town's population and the likely consequent demand for more services.

For one thing, as the need to expand the Capital Improvement Plan Budget grows, we don't want to annually fund the Capital Improvement Plan's future capital acquisitions or construction projects with appropriations from the General Fund's fund balance, which would eventually run low. It's wiser to fund that CIP budget with current revenues, as we were able to do this year. Thus, that, and a concern about the potential volatility of some revenue sources like State-shared ones, and specifically business license revenues, may be wise to keep in mind in considering what other future revenue sources may exist for the Town.

General Fund revenues have been projected conservatively as you can see on the General Fund revenue page of the budget. Briefly, on the revenue side we must be aware that even if there is no change this year in the business license law regarding what fees can be charged, that change may come next year and could result in substantial reductions in Town revenues. Currently, the Town receives \$180,000 to \$200,000 in revenues depending on the number of businesses. If the maximum fee allowed was \$100 per business, our revenues would drop to \$18,000, or about one-tenth of the current amount.

Our big revenue sources are State-controlled ones, such as the insurance tax collection program and local option sales taxes. They are dependable sources for now, but not necessarily in the long run. Another major revenue source is the Hospitality Tax, which we all know has statutory limitations on allowed expenditures. Thus, we also don't completely control this revenue source. With all the home construction in Blythewood, the next largest revenue source has been from building permits and fees. However, the only potentially big and flexible revenue source that we could control (subject to Act 388's limiting formula) is the property tax, if the Town is able to establish one. Unfortunately for South Carolina local governments, the General Assembly continues to hamper good local government financial management by dictating unfunded mandates and by also limiting local government revenue sources, as was evidenced further by the legislature's State Budget appropriation for the Local Government Fund which was \$90 million less than required by State statute.

Accommodations Tax and Hospitality Tax revenues to-date reveal that those planned revenues for next year can be increased. That allows us to do a number of things including transferring some of the Hospitality Tax revenues to the Enterprise Fund (Manor), which is justifiable due to the increased patronage of Blythewood restaurants resulting from Manor events. State statutes allow operation of facilities for civic and cultural activities to be funded by the H-Tax. This Proposed Budget's GF transfer amount is now merely a justifiable transfer to cover the cost of the Manor hosting many Town meetings.

Despite the transfer of H-Tax revenues of \$71,000 to the Enterprise Fund, the dollars available for funding Town events like the SC Diamond Invitational baseball tournament, the Christmas Parade, and other events do not decrease. In fact, available funding increases from last year's \$106,000 (total A-Tax and H-Tax dollars) to this year's \$200,000. If all of that funding isn't needed in order to fund events, the unused amounts can roll-over to next year's fund balances.

The budget includes significant expenditures for the bond payment on the Park and Manor bond issue, but the Doko Meadows Park, the Manor, and soon-to-be-constructed amphitheater are positive community attractions and facilities that also will produce revenue for the Town over future years. Both the Park and the Manor are seeing more and more use, and, in the case of the Manor in particular, are producing increased revenue to fund their maintenance and operation. This revenue is only projected to grow in the future.

The Town is finalizing its transition to SmartFusion accounting software as the Town moves its operations into the "cloud" and the ever-changing smart world of technological advances. There is no doubt that these expenditures will improve the efficiency and effectiveness of the Town's operations, and that, in turn, will result in lower costs and improved services to citizens.

The budget includes a Capital Project Budget for the proposed Depot shell building that will be funded by grant funds and General Fund fund balance appropriations. The budget also includes a Capital Project Budget for the construction of the amphitheater that will be funded by donations that include a \$125,000 contribution from Palmetto Citizens Federal Credit Union, a \$75,000 grant from the Central Midlands Community Foundation, and hospitality tax funds.

This is the proposed budget which the Mayor delegated to me to produce, and which he has reviewed with me. It has been reviewed, analyzed, and finalized by the Town Council during meetings in the months of May and June. An Adopted Budget for the new fiscal year must be approved by June 30.

Gary Parker, Town Administrator

STATE OF SOUTH CAROLINA)
TOWN OF BLYTHEWOOD)

Ordinance 2016.003

AN ORDINANCE ADOPTING ANNUAL CAPITAL, OPERATING AND ENTERPRISE FUND BUDGETS FOR THE FISCAL YEAR 2016-2017

WHEREAS, South Carolina Code Ann. Section 5-7-260 (3) provides that the municipal governing body shall adopt an annual budget by Ordinance; and,

WHEREAS, the Mayor and Council have prepared estimates of revenue and expenditures for general government operations and capital expenditures as well as for enterprise activities for fiscal year 2016-2017; and,

WHEREAS, Council has considered the proposed estimates and approved same for adoption as the 2016-2017 budget;

NOW THEREFORE, BE IT ORDAINED by the Mayor and Blythewood Town Council in council duly assembled this 28th day of June, 2016 as follows:

Section 1. Adoption of Operating, Capital and Enterprise Fund Budgets

The attached estimates of revenue and expenditures for operating, capital and Doko Manor Enterprise Fund for fiscal year 2016-2017, Exhibit A attached hereto and made a part hereof by reference, are hereby adopted and shall constitute the approved budget for the next fiscal year. In addition, the revenue and expense estimates for the Doko Park Amphitheater capital project and the Economic Development Shell Building Project are approved.

Section 2. Establishment of Ad Valorem Millage Rate

The ad valorem millage rate established by this Ordinance for all real and personal property within the Town is zero (0) mils.

Section 3.

Any funds received during fiscal year 2016-2017 from grants, State of South Carolina appropriations, local accommodations or hospitality fees or taxes, fee increases or appropriations of fund balance approved by Town Council shall increase the original budget appropriations and shall not require a supplemental Budget Ordinance.

Section 4.

The undesignated general fund balance shall be maintained at a level sufficient to maintain approved level of financial resources to protect against a reduction of service levels or the raising of taxes and fees in the event of temporary revenue short falls or unpredicted one-time expenditures.

Section 5. Effective Date

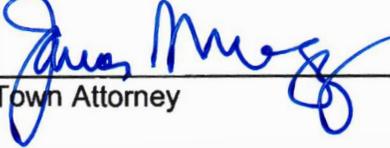
This ordinance shall be effective as of the date of second reading.

ATTEST:

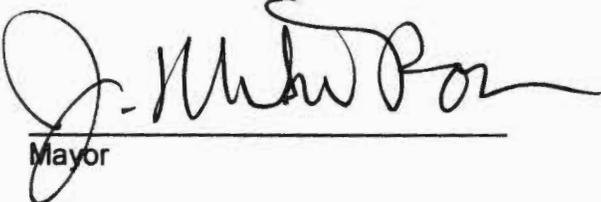


Town Administrator

APPROVED AS TO FORM:



Town Attorney



Mayor

June 14, 2016
First Reading

June 28, 2016
Second Reading

EXHIBIT A

General Fund Revenue:

Transportation Network Coll (TNC)	100
Ins Tax Coll Pgm (ITCP)	360,000
Telecom Tax Coll Pgm (TTCP)	25,000
Local Opt Sales Tax (LOST)	365,000
Sunday Liquor Lic (LOP)	7,500
Aid to Subdivisions	45,000
Building Permits and Fees	238,000
Business Lic (Inside BW)	80,000
Business Lic (Outside BW)	95,000
Franchise Fees	225,000
Misc Revenues	20,000
Fund Balance Appropriation	0
Accommodations Tax to GF	29,250
Park Rentals	2,400
Manor Operating Fund to GF	94,767
Accrual – unspent USDA grant	9,662
TOTAL	1,596,679

General Fund Expenditures:

Governing Body	48,136
Administration	504,098
Legal and Professional	183,354
Public Works	256,063

Inspections & Code Enforcement	195,519
Parks & Recreation	224,751
Outside Agencies	33,500
Transfer to Manor	10,000
Transfer to Municipal Court	1,500
Transfer to Capital Improvement Fund	75,500
Contingency	64,258
TOTAL	1,596,679

Capital Improvement Fund Revenue

General Fund Transfer	75,500
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Capital Improvement Fund Expenditures

Sidewalks	20,000
Vehicle Replacement	6,000
Roofs	4,000
HVAC Hoffman House	500
Camera Security System	20,000
EV Quick Charger	25,000
TOTAL	75,500

Accommodations Tax Revenue

A-Tax State	110,000
A-Tax Local	130,000
Interest Income	700

TOTAL	240,700
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Accommodations Tax Expenditures

GF Allocation	29,250
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Advertising & Promotion	24,225
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Tourism Related	112,347
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Transfer to BFC	74,878
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TOTAL	240,700
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Hospitality Tax Revenue

H-Tax	355,000
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Interest Income	1,300
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Appropriation from Fund Balance	26,200
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TOTAL	382,500
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Hospitality Tax Expenditures

Visitor Center Allocation	18,500
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Events & Farmers Market	5,000
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Website

Tourism Related	79,390
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Transfer to BFC	181,847
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Transfer to Manor	71,563
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Transfer to Manor CIP	26,200
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TOTAL	382,500
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Doko Manor Revenue

Facility Rentals	140,000
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Facility Fees	120
Equipment Rentals	16,000
Transfer from GF	10,000
Transfer from Hosp Tax	71,563
TOTAL	237,683

Doko Manor Expenditures

TOTAL	237,683
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Manor Capital Improvement Fund

Revenues

H-Tax Fund Balance Appropriation	26,200
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Expenditures

Carpet Replacement	10,000
Roofs	3,700
HVAC	5,000
Fans	7,500
TOTAL	26,200

Doko Meadows Amphitheater

Capital Project Budget

Revenues

Hospitality and Accommodations Taxes	183,820
fund balance appropriations	
Community Foundation Grant	75,000
Palmetto Citizens Donation	125,000
Total	383,820

Expenditures

Site Prep, Stage Construction, Bandshell, Sound & Lighting, Landscaping, etc.	383,820
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See attached Exhibit A for itemized costs.

Shell Building Capital Project Budget

Revenues

UTC Grant	325,916
General Fund fund balance appropriation	103,665
TOTAL	429,581

Expenditures

Construction of building, grading and grass, decks and ramp, O&P	429,581
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**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	FY2015 Budget	FY2015 Actual	FY2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
GENERAL FUND - REVENUE							
Transp Network Coll (TNC)				6	100		new legislation - guesstimate
Ins Tax Coll Pgm (ITCP)	306,000	357,101	307,000	4,776	360,000		receive May & June
Telecom Tax Coll Pgm (TTCP)	40,000	24,681	32,000	153	25,000		99% in March
Local Opt Sales Tax (LOST)	333,000	341,325	340,000	239,979	365,000		monthly
Sunday Liquor Licenses (LOP)	2,000	6,000	3,750	6,000	7,500		quarterly
Aid to Subdivisions	41,000	43,904	45,000	33,573	45,000		quarterly
Building Permits & Fees	136,000	164,278	139,000	162,122	238,000		
Business Licenses - Inside BW	120,000	80,235	95,000	48,918	80,000		
Business Licenses - Outside BW	60,000	91,802	85,000	73,181	95,000		
Park Rentals					2,400		to help offset Park & Recs expense
Franchise Fees	185,000	225,954	190,000	44,923	225,000		due June 30
Misc Revenues	100,000	109,460	75,034	112,567	20,000		adj factor, \$90K SCE&G ended 1/20/16
Interest Income	600	436	500	672	0		LGIP interest?
Fund Balance Approp	99,051	99,051	-	0			
Accommodations Tax to GF	25,000	25,000	28,750	0	29,250		by statute
Manor Op'g Fund to GF					94,767		for Manor portion of salaries & benefits
Accrual - unspent USDA grant funds					9,662		for town website design
TOTAL - GEN FUND REVENUE	1,447,651	1,569,227	1,341,034	726,870	1,596,679		

rev 6/21/16 - includes changes from & since the 6/14/16 Town Council work session highlighted in red (ck/gp)

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2015 Budget	2015 Actual	2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
GENERAL FUND EXPENDITURES							
Governing Body							
Mayor Salary	12,000	8,991	9,000	6,231	9,000		
FICA	918	302	700	291	689		
Retirement	1,320	906	1,000	689	1,035		11.5% est for FY2017
Health Insurance	9,638	9,408	10,080	6,123	10,860		
Other Expenses	2,500	1,910	2,500	671	2,000		travel, training, meetings
Council Salaries	18,000	18,000	18,000	9,969	18,000		
FICA	1,377	1,271	1,377	730	1,377		
Other Expenses	5,017	1,801	2,500	1,372	2,000		travel, training, meetings
Misc	2,650	-	4,650	61	1,000		
COG Membership					2,175		
Merit Increases		-	-	-			TBD; est. \$11,048 if set at 3%
TOTAL Governing Body	53,420	42,589	49,807	26,137	48,136		
Administration							
Salaries - includes 3% merit	402,398	204,929	184,055	138,677	283,323		GP, CK, MC, HK, MK, SH, new Manor assistant
FICA		24,472	14,081	10,577	21,674		
Retirement		35,381	20,246	15,490	32,582		11.5% of gross salaries
Health Insurance		29,356	8,665	1,030	17,442		includes ALL eligible staff
Travel & Training		1,380	2,500	2,347	3,000		
Tuition Reimbursement/Other		1,249	2,500	19	2,500		tuition reimb started FY16
Workers Comp	8,500	14,633	10,500	3,836	14,500		based on 2015 payroll audit & 2016 premiums
Ordinance Codification	5,000	1,255	4,000	4,971	5,000		
Gen Insurance	10,000	13,933	10,510	4,510	11,000		GL, E&O, Auto (incr due to property sched adds)
Office Supplies	14,000		6,500	4,597	6,900		
Office Furniture			7,300	2,521	2,000		
Telephone Services	10,000	8,718	13,500	8,094	12,500		
Internet Services	4,000	5,572	4,700	5,057	7,700		TWC, AT&T, (guest & visitor ctr)
IT Support Services			4,200	2,800	4,200		phone system rental
Copier			4,200	3,424	5,200		
Postage		18,922	2,000	842	1,500		
Advertising - Png & Zoning	6,000	5,034	6,000	2,618	4,500		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2015 Budget	2015 Actual	2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
Dues/Subscriptions	5,000	1,668	3,500	1,113	1,800		
Offsite Storage - files			1,600	1,032	1,600		Storage Express
Accounting Services - Contract	47,800	37,825	20,000	46,462	11,427		FY end services (July & August)
Audit Services - Contract	25,521	37,882	7,500	8,250	8,250		Love Bailey
Bank charges	3,500	5,981	5,000	4,967	7,000		credit card processing & NSF fees
Defibrillator/Miscellaneous		5,274	1,900		5,000		defrillator budgeted for FY2016
Acctg software maint			7,500		7,500		annual services
Community Promotions	20500	28,482	21,000	1,754	17,700		
Utilities		82,753					
Electric			5,500	3,161	5,000		
Water			450	360	550		
Sewer			430	268	450		
Website Maintenance					2300		annual maintenance fee (Revize)
TOTAL - Administration	562,219	564,699	379,857	278,777	504,098		
Legal & Professional							
Legal - Staff Salaries	54,000	48,789	48,000	27,692	40,000		town attorney
FICA/Medicare				2,099	3,060		
Retirement				3,063	4,600		11.5% est for FY17
Health Insurance				94	144		
Legal - Outside Counsel				6,718	5,000		
Planning & Develop Svcs	36,000	36,000	39,000	36,493	45,000		M Criss & board training
IT - Contract	36,000	34,300	18,000	11,200	12,750		Pitbull; based on SF on 7/1 & new website on 10/1
Other Prof Services	21,000	24,171	53,380	4,000			VC3, Econ Dev, Engineering, etc
VC3				24,511	40,000		avg \$2761 per month
Econ Development				5,828	8,800		E Parler
Engineering				-	8,500		Sustainable Design, Ken Parnell
Website Design			15,000	-	15,000		\$9662 in USDA grant funding available to offset
Process Server			500	-	500		A-tax delinquents
TOTAL - Legal & Professional	147,000	143,260	173,880	121,698	183,354		
Public Works							
Salaries - includes 3% merit		79,847	64993	64,643	106,539		CM, LR, KP
FICA			4972	4,777	8,150		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2015 Budget	2015 Actual	2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
Retirement			7150	6,998	12,252		11.5% est for FY17
Health Insurance			15750	11,979	19,932		
Workers Comp					0		in admin
Clothing Allowance			600	-	900		public works employees (CM, KP & LR)
Supplies			6300	8,200	12,000		cones, lights, weed killer, hardware
Contracted Services	41,000		39600	18,662	47,400		Tobias; Schultz Farms; RABCO; irrig; I-77 4 corners
Landscape Materials					1,000		pinestraw, mulch, fill sand
Equipment					1,240		battery-powered saw & drill, equip repair
Maint & Repair - Town Hall	12,500	54,385	29900	2,013	5,000		
Maint & Repair - Streets			500	102	2,000		pothole/sidewalk repairs
Signage	3,000	2,155	60	765	2,500		
Utilities	80,000						all electricity costs, prior years
Electricity (streetlights)			28,000	17,294	28,000		streets; charging stations
Water (fire hydrant)			450	-	450		
Gas & Oil			1,500	769	1,500		all vehicles (1 gas, 1 hybrid)
Offsite Storage - PW			4,800	3,200	0		no longer needed - included for history only
Waste Container Service			4,500	3,034	2,700		dumpster behind Town Hall, \$189/month (2268)
Vehicle Maintenance			1,800	789	1,200		oil changes, repairs
Vehicle tires			1,700	-	500		
RR ROW Lease			300	-	300		annually to Norfolk-Southern
Miscellaneous	5,000		500	-	2,500		
TOTAL - Public Works	354,000	136,387	213,375	143,225	256,063		
Inspections & Code Enforcemt							
Salaries			31,092	20,943	33,953		KW
FICA			2,450	1,593	2,597		
Retirement			3,420	2,316	3,905		11.5% est for FY17
Health Insurance			4,410	2,737	4,464		
Workers Comp					0		in admin
Contracted Services	90,000	109,362	100,000	90,222	150,000		RCI
Supplies			200	3	100		
Travel & Training			2,000	231	500		
TOTAL - Insp & Code Enf	90,000	109,362	143,572	118,045	195,519		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2015 Budget	2015 Actual	2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
Parks & Recreation							
Salaries			11700	3,921	0		
FICA			900	300	0		
Retirement			1290	451	0		
Health Insurance					0		
Workers Comp					0		
Supplies			8130	6,342	9,513		weed killer, restroom supplies
Maint & Repair - Park			9440	2,386	5,000		irrig repairs, tree maintenance
Signage	14,000		500	101	500		repair, replace, additions
Utilities							
Electricity (path, RR, FM)			42600	26,081	43,000		walking trail lighting & park streets
Water (restrooms)			450	319	600		
Sewer (restrooms)			1150	671	1,150		
Miscellaneous			500	-	0		
Maintenance Services	50,175						
Lake Mgmt - Contract			4200	3,150	4,200		Aquatic Mgmt Services
Landscape - Contract			15200	8,080	27,000		mowing contract, fertilizer/weed control
Irrigation - Contract			750	-	2,750		BMB irrigation
Video security sys - Contract					1,200		
Landscape Materials					3,400		plants, fill sand, mulch, pinestraw
Playground Equip Lease	25,100		41248	45,426	0		
Park Insurance			250	-	0		in Admin GL insurance
Park Improvements			10300	6,138	26,600		erosion control, concrete walkways, speed bumps, preschool playground addition
Base Pymt to BFC Trustee	99,376		99435	99,425	99,838		bond issue
TOTAL - Parks & Recreation	188,651	-	248,043	202,791	224,751		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2015 Budget	2015 Actual	2016 Budget	YTD Actual (as of 2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
Outside Agency Requests							
Transitions			2,500	2,500	5,000		5,000 requested by Transitions
Christian Assistance Bridge			2,500	2,500	5,000		
YMCA			1,000	-	1,000		
GBCB			9,500	9,500	12,500		\$20,000 being req't'd by GBCB
Meals on Wheels			-	-	5,000		
Senior Resources			-	-	5,000		
TOTAL - Outside Agency Reqs			15,500	14,500	33,500		
Transfer to Manor	45,961		10,000	-	10,000		town mtgs usage - Manor
Transfer - Other	1,400			-	0		
Transfer to Municipal Court	5,000	1,310	1,500	873	1,500		magistrate court judge & clerk
Transfer to Capital Impr Fund	0		75,500	11,443	75,500		for capital acquisitions, projects
Contingency	0		30,000		64,258		use must be approved by Council
TOTAL - GF EXPENDITURES	1,447,651		1,341,034	914,757	1,596,679		

1,596,679 rev
 -1,532,421 exp (without contingency)
 64,258 diff

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
CAPITAL IMPROVEMENT FUND					
CAPITAL IMPR - Revenues					
General Fund Transfer	75,500	11,443	75,500		
CAPITAL IMPR - EXPENDITURES					
Sidewalks	30,000		20,000		McNulty (penny tax)
Vehicle Replacement	6,000		6,000		annual x 5 = 30,000
Roofs (Hoffman House)	4,000		4,000		annual x 5 = 20,000
HVAC Hoffman House (2 units)	5,500	5000	500		500 x 10
HVAC Manor Units (8 units)	5,000		-		5,000 x 10 = 50,000 (moved to Manor CIP budget)
Accounting software	25,000	25000	-		
EV Quick Charger			25,000		replacement unit at Exxon
Video Security System (park)			20,000		
TOTAL - CAPITAL IMPROVEMENT	75,500		75,500		

Fund Net Assets to Date:	FY16	FY17	TOTAL
Sidewalks	30,000	20,000	50,000
Vehicle Replacement	6,000	6,000	12,000
Roofs	4,000	4,000	8,000
HVAC	500	500	1,000
TOTAL	40,500	30,500	71,000

To Be Spent in FY 2017	
EV Quick Charger	25,000
Video Security System	20,000
TOTAL	45,000

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	FY2015 Budget	FY2015 Actual	FY2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
ACCOMM TAX - REVENUE							
A-Tax State	58,000	80,321	100,000	54,295	110,000		impr econ; more travelers
A-Tax Local	70,000	134,242	125,000	86,934	130,000		
Interest Income	300	421	500	650	700		
TOTAL - A-TAX REVENUE	128,300	214,984	225,500	141,879	240,700		cur yr projects to over 223k
ACCOMM TAX - EXPENDITURES							
GF Allocation	25,000	25,000	28,750	-	29,250		statutory (\$25K plus 5% SAT)
Advertising & Promotion (A&P)	10,000	7,340	21,375	-	24,225		statutory (30% SAT)
Tourism Related	15,300	12,000	100,775	53,697	112,347		statutory 65% SAT, LAT balance & int
Audit Fee	5,000	-	-	-	-		
Website Overhaul (see SAT notes)		-	-	-	-		Revize (to be covered by SAT A&P %)
Transfer to BFC (base payment)	73,000	72,858	74,600	74,569	74,878		21% of base payment from LAT
TOTAL - A-TAX EXPENDITURES	128,300	117,198	225,500	128,266	240,700		

LAT ALLOCATIONS	
Anticipated FY17 LAT revenue	130,000
BFC base payment obligation	(74,878)
balance	55,122

SAT ALLOCATIONS	
110,000	anticipated FY17 SAT revenue
(25,000)	first \$25K goes to GF
85,000	balance to allocate by 5%, 30%, 65%
4,250	5% to GF
24,225	30% to Advertising & Promo
56,525	65% to Tourism Related
85,000	
24,225	SAT 30% A&P funds
(13,834)	Town website overhaul
10,391	balance to use/carryover to FY18

AVAILABLE FOR A-TAX COMMITTEE ALLOCATION	
SAT - 65% Tourism Related funds	56,525
LAT balance	55,122
interest on LGIP account	700
AVAILABLE FUNDING	112,347

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	FY2015 Budget	2015 Actual	FY2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
HOSPITALITY TAX - REVENUE							
H-Tax Revenue	272,000	342,495	340,000	236,946	355,000		improving economy
Interest Income	500	532	800	829	1,300		LGIP?
Approp from Fund Balance	44,300	44,300	6,000	100,000	26,200		for Manor capital improvements
TOTAL - H-TAX REVENUE	316,800	387,327	346,800	337,775	382,500		cur yr projects to over 335,000
HOSP TAX - EXPENDITURES							
Visitor Center Allocation	24,000	18,670	20,000	13,936	18,500		Blythewood Historical Society
Events & Farmers Market	12,000	12,000	12,000	-	5,000		
Wireless/Website	5,000	-	5,000	-	-		Manor website
Tourism Related	90,000	53,614	6,791	13,000	79,390		
Wall That Heals	5,000	-	6,000	3,750	-		approp from Fund balance
Transfer to BFC (base payment)	180,800	180,800	181,114	181,096	181,847		51% of base payment
Transfer to Manor			115,895	147,504	71,563		allowed use of H-Tax
Transfer to Manor CIP fund					26,200		allowed use of H-Tax
TOTAL - H-TAX EXPENDITURES	316,800	265,084	346,800	359,286	382,500		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	FY2015 Budget	FY2015 Actual	FY2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
DOKO MANOR - REVENUE							
Facility Rentals	66,500	78,705	83,205	74,817	140,000		changed rates; increased rev
Facility Fees	1,100	1,082	1,750	80	120		
Security Deposits					0		
Equipment Rentals	5,900	8,895	9,000	10,445	16,000		dance floor, stage, microphones
Transfers from GF	45,961		10,000		10,000		for Manor usage by town govt
Transfer from H-Tax			115,895		71,563		to balance Manor expenditures
TOTAL - DOKO MANOR REVENUE	119,461	88,682	219,850	85,342	237,683		
DOKO MANOR - EXPENDITURES							
Salary xfer to GF for Perm Staff	64,000	70,614	59,500	22,770	68,003		SH 70%; HK 10%; MK 25% ; CM & KP 5%; 80% of new Manor Assistant (attributable to Manor budget)
FICA	4,896	5,167	4,550	1,665	5,202		
Retirement		4,830	6,545	2,562	7,820		
Health Insurance	8,669	4,083	4,365	2,167	13,742		
Merit		0	2,650	-			included in salaries
Expense Account		0	500	-	500		exp. acct., client lunches
Prof Develop & Training					2,000		
Wages - Manor Event Staff		24,700	27,000	14,687	28,000		attendants (20% of Facility Rentals)
Wages - Set-up staff			15,720	7,227	14,000		10% of Facility Rentals
Wages - Cleaning service staff			7,800	2,734	5,600		4% of Facility Rentals
FICA on PT staff wages			3,700	1,944	3,641		7.65% of \$47,600 total PT wages
Supplies		12	3,800	5,272	4,100		
Maint & Repair		17,618	2,400	1,266	10,100		routine repairs & French drain
Maint - Contracted Services	21,800	206	7,300	3,764	11,000		Carpets, linens, HVAC, fire alarm monitoring, pest control
Grounds & Landscaping	1,050		3,000	169	1,500		flowers, plants, gravel
Insurance			2,900	-	0		in GF insurance line item
Security/Fire Monitoring			320	483	725		Sonitrol & Fairfield Electric
IT Support - Contracted			1,200	800	1,200		Pitbull & anything non-VC3
Advertising & Marketing			18,000	5,435	18,000		

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	FY2015 Budget	FY2015 Actual	FY2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
Defibrillators			1,900	1,368	0		
Website Dev			6,000	-	0		
Electric	14,000	15,361	17,000	7,740	15,000		
Water			500	426	650		
Sewer			1,400	960	1,500		
Waste Container Service					2,400		Republic Services \$200/month
Manor equipment					12,500		hi-def projector, air curtain, hot boxes
Manor furniture			8,900	9,281	5,000		areas other than new offices
Seal Manor sidewalks			2,100	2,031	0		
Internet					1,100		for client use (AT&T U-verse)
Audit fees					0		x% of Town audit
Bank Charges					1,400		cust cc xaction fees (1% of Facility Rent)
Miscellaneous				12	3,000		
TOTAL - MANOR EXPENDITURES	119,461	142,591	209,050	94,763	237,683		

219850

71,563

deficit without xfer in from Htax

**FY 2017 Budget Prep Worksheet
Expenditures and Revenues**

Item	2016 Budget	YTD Actual (2/29/16)	FY17 Admin Proposed	FY17 Council Approved	Notes
MANOR CAPITAL IMPROV FUND					
CAPITAL IMPR - Revenues					
H-Tax fund balance appropriation			26,200		for FY 2017
GF transfer for CIP FY16 net assets	5,000				from GF transfer approved in FY 2016 CIP budget
TOTAL MANOR CIP REVENUES	5,000		26,200		
CAPITAL IMPR - Expenditures					
Carpet replacement	-	0	10,000		10,000 x 3 yrs
Roofs	-	0	3,700		shingle 20 yr; membrane 20 yr; metal 50 yr
HVAC (8 units)	5,000	0	5,000		5,000 x 10 = 50,000 (year 2 of 10-year plan)
Fans			7,500		for back porches
TOTAL - CAPITAL IMPROVEMENT	5,000		26,200		

Fund Net Assets to Date:	
Carpet Replacement	10,000
Roofs (shingle & membrane)	1,200
HVAC	10,000
Roof (metal)	2,500
TOTAL	23,700

To Be Spent in FY 2017	
Fans	7,500
TOTAL	7,500

Roofing Estimates:	
Shingle	21,000
Membrane	3,000
Metal	126,000
TOTAL	150,000

Roofing Replacement
 Shingles & Membrane 1200 x 20 = 24,000
 Metal 2500 x 50 = 126,000

3,700 x 20 years = 74,000 - 24,000 = 50,000
 2,500 x 30 years = 75,000 + 50,000 = 125,000