



## Special Revenue

State Accommodations Tax  
Local Accommodations and Hospitality Tax  
Community Development  
Seized and Forfeited Property



## State Accommodations Tax

**Purpose:** The imposed two percent (2.0%) tax on all accommodations shall be used for the purpose of assisting in the development of innovative and/or effective tourism promotion projects at the local level; enlarging the economic benefits of tourism through advertising; providing those facilities and services which enhance the ability of governmental entities to attract tourists; and assisting in developing a strong tourism industry throughout South Carolina.

### Tourism Related Expenses

Chamber of Commerce Visitors Center  
Indigo Choral Society Fourth of July Concert  
Treasure of the Tideland's Festival  
IP Baseball Classic  
Harborwalk Festival  
Winyah Bay Heritage Festival

### Tourism Advertising and Promotion

Chamber of Commerce Advertising & Promotion

**Cost Center**  
0020-34



**State Accommodations Tax (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
<b>0020 State Accommodations Tax</b>					
<b>00 Revenue</b>					
State Shared					
318 . 001 Accommodations Tax	\$76,212	\$64,153	\$80,000	\$79,000	\$80,000
Total State Shared	<u>\$76,212</u>	<u>\$64,153</u>	<u>\$80,000</u>	<u>\$79,000</u>	<u>\$80,000</u>
Investment Earnings					
361 . 001 Investment Earnings	\$18	\$163	\$150	\$450	\$550
Total Investment Earnings	<u>\$18</u>	<u>\$163</u>	<u>\$150</u>	<u>\$450</u>	<u>\$550</u>
<b>Total Revenue</b>	<u><b>\$76,230</b></u>	<u><b>\$64,316</b></u>	<u><b>\$80,150</b></u>	<u><b>\$79,450</b></u>	<u><b>\$80,550</b></u>
<b>34 Accommodations Tax</b>					
Other Services & Charges					
683 . 173 Tourism Related Expense	\$33,060	\$35,400	\$32,500	\$22,470	\$39,600
683 . 174 Tourism Advertise/Promote	15,364	11,746	16,500	16,200	16,500
Total Other Services & Charges	<u>\$48,424</u>	<u>\$47,146</u>	<u>\$49,000</u>	<u>\$38,670</u>	<u>\$56,100</u>
Other Objects					
750 . 124 Transfers To General Fund	\$27,561	\$26,958	\$27,750	\$27,700	\$27,750
Total Other Objects	<u>\$27,561</u>	<u>\$26,958</u>	<u>\$27,750</u>	<u>\$27,700</u>	<u>\$27,750</u>
<b>Total Accommodations Tax</b>	<u><b>\$75,985</b></u>	<u><b>\$74,104</b></u>	<u><b>\$76,750</b></u>	<u><b>\$66,370</b></u>	<u><b>\$83,850</b></u>
<b>Total State Accommodations Tax</b>	<u><b>\$75,985</b></u>	<u><b>\$74,104</b></u>	<u><b>\$76,750</b></u>	<u><b>\$66,370</b></u>	<u><b>\$83,850</b></u>



## Local Accommodations and Hospitality Tax

**Purpose:** This tax was enacted to preserve the general health, safety, and welfare of the general public within the City of Georgetown, South Carolina, to pay in whole or in part for the current and future preservation, and improvement of the unique historical, environmental, and cultural assets of Georgetown, and those public facilities related to their use.

### Operations and Maintenance

Tourism Marketing and Promotion (Chamber)  
Parker Stewart House Expenses  
July Fourth Celebration  
Winyah Auditorium Utilities

### Capital Outlay

Harper Building Parking Lot (Chamber)

### Other Financing Uses

Transfer to General Fund  
Transfer to Waste Management (KGB)  
Transfer to Kaminski House Museum Fund

### **Cost Center**

0022-23 Old Hospitality Fees  
0022-24 New Hospitality Fees



**Local Accommodations and Hospitality Tax (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
<b>0022 Local Hospitality/ATax</b>					
<b>00 Revenue</b>					
Fees					
324 . 001 Hospitality Fee	\$543,955	\$556,226	\$530,000	\$553,464	\$558,000
324 . 002 Accommodation Fees	132,734	119,288	118,500	134,300	144,415
Total Fees	<u>\$676,689</u>	<u>\$675,514</u>	<u>\$648,500</u>	<u>\$687,764</u>	<u>\$702,415</u>
Investment Earnings					
361 . 001 Investment Earnings	\$3,194	\$7,160	\$3,500	\$33,277	\$39,799
Total Investment Earnings	<u>\$3,194</u>	<u>\$7,160</u>	<u>\$3,500</u>	<u>\$33,277</u>	<u>\$39,799</u>
Capital Contributions					
367 . 004 Donations-Winyah Aud	\$-	\$-	\$560,000	\$572,200	\$-
367 . 005 Donations/Private Sources	-	-	-	12,517	-
371 . 002 Capital Contrib-Grants	-	-	30,600	-	-
Total Capital Contributions	<u>\$-</u>	<u>\$-</u>	<u>\$590,600</u>	<u>\$584,717</u>	<u>\$-</u>
<b>Total Revenue</b>	<u><b>\$679,883</b></u>	<u><b>\$682,674</b></u>	<u><b>\$1,242,600</b></u>	<u><b>\$1,305,758</b></u>	<u><b>\$742,214</b></u>
<b>08 Winyah Auditorium</b>					
Other Services & Charges					
685 . 182 Other Operating Expenses	\$-	\$-	\$-	\$-	\$25,000
Total Other Services & Charges	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$25,000</u>
Capital Outlay					
900 . 3000 Buildings & Improvements	\$-	\$-	\$-	\$-	\$566,153
Total Capital Outlay	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$566,153</u>
<b>Total Winyah Auditorium</b>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$591,153</b></u>
<b>23 Old Hospitality Fees</b>					
Personal Services					
401 . 106 Contract Labor	\$-	\$-	\$-	\$-	\$11,000
Total Personal Services	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$11,000</u>
Other Services & Charges					
650 . 127 Electricity & Gas	\$-	\$-	\$-	\$3,966	\$3,970
650 . 1271 Electric Expense-Misc	-	-	-	105	100
650 . 128 Water	-	-	-	135	140



**Local Accommodations and Hospitality Tax (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
650 . 129 Wastewater Expense	-	-	-	183	180
650 . 130 Sanitation Expense	-	-	-	180	180
650 . 133 Stormwater Expense	-	-	-	227	280
650 . 134 Security Light Expense	-	-	-	216	220
681 . 130 GO Bond Principal	125,000	135,000	145,000	149,857	-
681 . 140 GO Bond Interest	27,010	18,760	9,715	9,715	-
681 . 150 Fiscal Charges	1,038	1,075	1,038	1,075	-
683 . 174 Tourism Advertise/Promote	-	24,158	38,834	51,000	30,000
685 . 182 Other Operating Expenses	12,495	14,475	6,700	11,700	1,000
685 . 1821 Parker Stewart Expenses	-	-	5,000	4,100	6,000
<b>Total Other Services &amp; Charges</b>	<b>\$165,543</b>	<b>\$193,468</b>	<b>\$206,287</b>	<b>\$232,459</b>	<b>\$42,070</b>
Other Objects					
750 . 124 Transfers To General Fund	\$45,000	\$55,000	\$55,000	\$55,000	\$55,000
750 . 127 Transfers to Waste Mgmt	-	45,000	50,322	50,322	38,210
750 . 150 Non-Recurring Transfers	-	-	-	-	61,000
<b>Total Other Objects</b>	<b>\$45,000</b>	<b>\$100,000</b>	<b>\$105,322</b>	<b>\$105,322</b>	<b>\$154,210</b>
Capital Outlay					
900 . 1000 Infrastructure Improvemts	\$-	\$-	\$94,000	\$1,395	\$70,000
900 . 3000 Buildings & Improvements	-	25,500	560,000	6,000	20,000
900 . 6000 Other Improvements	-	67,120	-	-	50,000
<b>Total Capital Outlay</b>	<b>\$-</b>	<b>\$92,620</b>	<b>\$654,000</b>	<b>\$7,395</b>	<b>\$140,000</b>
<b>Total Old Hospitality Fees</b>	<b>\$210,543</b>	<b>\$386,088</b>	<b>\$965,609</b>	<b>\$345,176</b>	<b>\$347,280</b>
<b>24 New Hospitality Fees</b>					
Other Services & Charges					
685 . 182 Other Operating Expenses	\$8,047	\$8,349	\$31,000	\$13,226	\$8,000
<b>Total Other Services &amp; Charges</b>	<b>\$8,047</b>	<b>\$8,349</b>	<b>\$31,000</b>	<b>\$13,226</b>	<b>\$8,000</b>
Other Objects					
750 . 131 Transfer to Kam House	\$246,000	\$246,000	\$246,000	\$246,000	\$282,400
<b>Total Other Objects</b>	<b>\$246,000</b>	<b>\$246,000</b>	<b>\$246,000</b>	<b>\$246,000</b>	<b>\$282,400</b>
<b>Total New Hospitality Fees</b>	<b>\$254,047</b>	<b>\$254,349</b>	<b>\$277,000</b>	<b>\$259,226</b>	<b>\$290,400</b>
<b>Total Local Hospitality/ATax</b>	<b>\$464,590</b>	<b>\$640,437</b>	<b>\$1,242,609</b>	<b>\$604,402</b>	<b>\$1,228,833</b>



## Community Development

**Purpose:** The purpose of the CDBG Program is to provide decent housing, economic opportunities, and a suitable living environment primarily for people with low to moderate incomes. Since 1982, the State of South Carolina has invested over \$500 million in communities through the State Community Development Block Grant Program (CDBG). Over 2,000 projects in every city, town, and county have been completed, and they have each made a difference by strengthening our state, communities and people. Since 1976, the City has been awarded over \$5 million dollars for various projects used to provide for affordable homes, build community centers, and provide for street, water, wastewater, and stormwater drainage infrastructure improvements within these neighborhoods. The Community Development Funds account for revenues coming to the City from its Community Development Block Grant (CDBG) entitlement, and for expenditures of the entitlement program.

### Cost Center

0060-26 Old Program Income Special Projects  
0063-27 West End Rehabilitation



**Community Development (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
<b>0060 Comm Dev-Old Prog Income</b>					
<b>00 Revenue</b>					
Miscellaneous					
331 . 028 Program Income-E Tucker	\$441	\$1,685	\$-	\$-	\$-
Total Miscellaneous	<u>\$441</u>	<u>\$1,685</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>
<b>Total Revenue</b>	<u><b>\$441</b></u>	<u><b>\$1,685</b></u>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$-</b></u>
<b>26 Special Projects</b>					
Other Objects					
710 . 112 Rehabilitation	\$4,466	\$-	\$3,121	\$-	\$3,122
Total Other Objects	<u>\$4,466</u>	<u>\$-</u>	<u>\$3,121</u>	<u>\$-</u>	<u>\$3,122</u>
<b>Total Special Projects</b>	<u><b>\$4,466</b></u>	<u><b>\$-</b></u>	<u><b>\$3,121</b></u>	<u><b>\$-</b></u>	<u><b>\$3,122</b></u>
<b>Total Comm Dev-Old Prog Income</b>	<u><b>\$4,466</b></u>	<u><b>\$-</b></u>	<u><b>\$3,121</b></u>	<u><b>\$-</b></u>	<u><b>\$3,122</b></u>
<b>0063 Comm Dev-West End Rehab</b>					
<b>00 Revenue</b>					
Miscellaneous					
331 . 116 Prg Inc-Patrick Simmons	\$815	\$815	\$889	\$889	\$889
Total Miscellaneous	<u>\$815</u>	<u>\$815</u>	<u>\$889</u>	<u>\$889</u>	<u>\$889</u>
<b>Total Revenue</b>	<u><b>\$815</b></u>	<u><b>\$815</b></u>	<u><b>\$889</b></u>	<u><b>\$889</b></u>	<u><b>\$889</b></u>
<b>27 Spec Rev-West End Rehab</b>					
Other Objects					
710 . 112 Rehabilitation	\$-	\$-	\$4,730	\$-	\$6,509
Total Other Objects	<u>\$-</u>	<u>\$-</u>	<u>\$4,730</u>	<u>\$-</u>	<u>\$6,509</u>
<b>Total Spec Rev-West End Rehab</b>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$4,730</b></u>	<u><b>\$-</b></u>	<u><b>\$6,509</b></u>
<b>Total Comm Dev-West End Rehab</b>	<u><b>\$-</b></u>	<u><b>\$-</b></u>	<u><b>\$4,730</b></u>	<u><b>\$-</b></u>	<u><b>\$6,509</b></u>



## **Seized and Forfeited Property**

**Purpose:** The purpose of the Seized and Forfeited Property Fund is to set up unique accounts for forfeited monies and proceeds from the sale of forfeited property associated with enforcement of illegal controlled substances. The monies in this fund may be used only by law enforcement officers for drug enforcement or general law enforcement activities pursuant to legislative mandates or Attorney General Opinions, and may not be used to supplant operating funds in current or future budgets.

**Cost Center**  
0086-05



**Seized and Forfeited Property (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
<b>0086 Seized and Forfeited</b>					
<b>00 Revenue</b>					
Fines And Forfeitures					
367 . 000 Drug Enforcement Revenue	\$8,432	\$6,853	\$-	\$4,000	\$20,000
Total Fines And Forfeitures	\$8,432	\$6,853	\$-	\$4,000	\$20,000
Federal Grants					
331 . 000 Federal Grants	\$83,051	\$-	\$20,000	\$32,500	\$10,000
Total Federal Grants	\$83,051	\$-	\$20,000	\$32,500	\$10,000
Miscellaneous					
369 . 002 Miscellaneous Revenue	\$-	\$1,500	\$-	\$-	\$-
Total Miscellaneous	\$-	\$1,500	\$-	\$-	\$-
Sale Of Assets					
391 . 001 Sale Of Assets	\$-	\$4,506	\$-	\$9,000	\$8,000
Total Sale Of Assets	\$-	\$4,506	\$-	\$9,000	\$8,000
<b>Total Revenue</b>	<b>\$91,483</b>	<b>\$12,859</b>	<b>\$20,000</b>	<b>\$45,500</b>	<b>\$38,000</b>

**05 Police**

Supplies

500 . 101 Office Supplies	\$231	\$46	\$-	\$-	\$-
500 . 102 Office Equipment	1,080	5	-	-	-
501 . 101 Uniforms & Clothing	2,539	1,915	3,000	5,000	3,000
515 . 124 Departmental Supplies	612	60	500	500	500
515 . 126 Department Equipment	12,156	3,205	2,000	5,000	3,500
Total Supplies	\$16,618	\$5,231	\$5,500	\$10,500	\$7,000

Other Services & Charges

640 . 124 Travel Expense	\$548	\$433	\$1,000	\$1,000	\$1,000
660 . 134 Radio Repairs	428	-	2,000	2,000	3,000
660 . 139 Garage Expense	4,680	-	1,500	1,500	1,500
662 . 141 Department Repairs	620	1,500	500	500	-
685 . 180 Dues And Subscriptions	-	130	200	200	200
685 . 182 Other Operating Expenses	129	-	2,000	1,000	1,000
685 . 186 Training	25	1,968	-	25	1,000
686 . 194 Special Contracts	11,000	5,000	8,000	5,000	5,000
Total Other Services & Charges	\$17,430	\$9,031	\$15,200	\$11,225	\$12,700

Capital Outlay



**Seized and Forfeited Property (continued)**

	FY03/04 Actual	FY04/05 Actual	FY 05/06 Amended	FY 05/06 Projected	Council Approved
900 . 4100 Vehicles	\$23,338	\$-	\$20,000	\$18,000	\$-
Total Capital Outlay	\$23,338	\$-	\$20,000	\$18,000	\$-
<b>Total Police</b>	<b>\$57,386</b>	<b>\$14,262</b>	<b>\$40,700</b>	<b>\$39,725</b>	<b>\$19,700</b>
<b>Total Seized and Forfeited</b>	<b>\$57,386</b>	<b>\$14,262</b>	<b>\$40,700</b>	<b>\$39,725</b>	<b>\$19,700</b>

