

TOWN OF SEABROOK ISLAND

Town Council Meeting

November 15, 2022 – 2:30 PM

Town Hall, Council Chambers
2001 Seabrook Island Road
Seabrook Island, SC 29455



[Watch Live Stream \(YouTube\)](#)

Virtual Participation: Individuals who wish to participate in the meeting via Zoom may call (843) 768-9121 or email kwatkins@townofseabrookisland.org for log-in information prior to the meeting

AGENDA

1. **Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance**
2. **Approval of Minutes:**
 - Town Council Regular Meeting Minutes – October 25, 2022
 - Town Council Work Session Meeting Minutes – November 8, 2022
3. **Presentations:** *There are no Presentations*
4. **Public Hearing Items:** *There are no Public Hearing Items*
5. **Citizens Comments:** *Any citizen may speak pertaining to any item listed on the meeting agenda which does not require a public hearing. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*
6. **Reports of Town Boards, Commissions, and Committees:**
 - **Advisory Committees**
 - Community Promotions and Engagement Committee
 - Environment and Wildlife Committee
 - Public Safety Committee
 - Public Works Committee
 - **Special Committees**
 - **Ad Hoc Committees**
 - **Board of Zoning Appeals**
 - **Planning Commission**
 - **State Accommodations Tax Advisory Committee**
 - **Utility Commission**
7. **Reports Town Officers:**
 - **Mayor**

- Update of Town's Request for Public Assistance (Hurricane Ian)
- Invitation for Volunteers to serve on Town's Board of Zoning Appeals
- **Town Administrator**
- **Town Clerk/Treasurer**
 - Report of Financials for the Month of October 2022
- **Town Attorney**
- **Zoning Administrator**
 - Code Enforcement Summary (10/25 – 11/14)

8. Ordinances for Second Reading: *There are no ordinances for second reading*

9. Ordinances for First Reading:

- Ordinance 2022-07: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year Beginning January 1, 2023, and ending December 31, 2023.

10. Other Action Items: *There are no other action items*

11. Items for Information or Discussion: *There are no Items for Information or Discussion*

12. Citizen Comments: *Any citizen may speak pertaining to any town matter, except personnel matters. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*

13. Council Comments

14. Adjournment

TOWN OF SEABROOK ISLAND

Town Council Meeting

October 25, 2022



[Watch Live Stream \(YouTube\)](#)

AGENDA

1. Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance

Mayor Gregg called the October 25, 2022, Town Council Regular Meeting to order at 2:30PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy (virtual), Town Administrator Cronin, Zoning Administrator Newman, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

2. Approval of Minutes:

- Town Council Regular Meeting Minutes – September 27, 2022
- Town Council Budget Workshop Minutes – October 6, 2022
- Town Council Work Session Meeting Minutes – October 11, 2022
- Town Council Budget Workshop Minutes – October 13, 2022
- Town Council Budget Workshop Minutes – October 19, 2022

Councilwoman Finke moved to approve the previous meeting minutes of September 27th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of September 27th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 6th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of October 6th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 11th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of October 11th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 13th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of October 13th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 19th; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of October 19th were approved.

3. Presentations:

None.

4. Public Hearing Items:

- Ordinance 2022-05: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 26, Taxation; to amend provisions related to the administration of revenues from the State Accommodations Tax; to amend provisions related to the State Accommodations Tax Advisory Committee; to impose a Local Accommodations Tax of one percent (1%); and to implement the provisions of the S.C. “Fairness in Lodging Act”
- Ordinance 2022-06: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Appendix E, Fee Schedule; so as to amend the fee schedule for various application and service fees

No public comments were made, Mayor Gregg closed the public hearing at 2:37PM.

5. Citizens Comments:

Town Clerk Watkins listed the individuals who submitted public comments prior to the meeting.

A copy of the comments is available with these minutes and upon request.

6. Reports of Town Boards, Commissions, and Committees:

- **Advisory Committees**
 - Community Promotions and Engagement Committee

Councilwoman Fox updated Council on the communications from the Town since the previous Town Council meeting.

Councilwoman Fox summarized the Community Promotions and Engagement Committee meeting on October 20th and noted the two events from the Town during the month of October: the Charleston Symphony Orchestra on October 16th and the Shred Event on October 21st.

Councilwoman Fox noted the committee proposed to have the holiday event on December 8th from 5 -8 with food trucks, live music, and a Santa Clause. All members of Council agreed to the date of the proposed holiday event.

Councilwoman Fox added preparations for the upcoming Summer 2023 Chow Town Food Truck Rodeo with the following dates: May 31, June 14, June 28, July 12, July 26, August 9, and August 23.

A discussion was had on the amount awarded to the Seabrook Island Photography Club as a Community Promotion Grant.

- Environment and Wildlife Committee

Councilwoman Finke summarized individual committee comments received via email in addition to emails from the Seabrook Island Property Owners Association (SIPA) regarding the beach update.

Councilwoman Finke added members of the committee joined via zoom during the Town Council October 19th Budget Workshop during the presentation made Folly Beach City Administrator Aaron Pope and Dr. Nicole Elko from Coastal Consultants about the City's Marshfront Management Plan.

Councilwoman Finke noted the next Environment and Wildlife Committee meeting will be on Thursday November 10th.

- Public Safety Committee

Councilman Kortvelesy summarized the Public Safety Committee Meeting on October 18th.

Councilman Kortvelesy noted the Committee discussed potentially having a table with the Charleston County Sheriff's department information table during the Chow Town Food Truck Rodeo's or having a Public Safety Fair.

- Public Works Committee

Councilman Goldstein noted moving ahead with the following items: future planning of a park behind town hall, linear path. Councilman Goldstein noted the Town has not heard back with the architect for the expansion of town hall or design for the proposed garage for the Town Hall site.

Clarification on improvements to linear path pertains only to the path on the Town Hall side of Seabrook Island Road and the path on the opposite side of Seabrook Island Road will remain the same.

- **Special Committees**

None.

- **Ad Hoc Committees**

Councilwoman Finke noted there is a proposed amendment to the short-term rental ordinance.

A discussion was had concerning unintended effects with regards to ongoing advocacy for a cap on the number of short-term rental permits issued by the Town.

- **Board of Zoning Appeals**

None.

- **Planning Commission**

None.

- **State Accommodations Tax Advisory Committee**

None.

- **Utility Commission**

Commissioner Smith-Jones summarized the Utility Commission meeting of October 19th, September and Year to Date financials, water usage, sewer effluent, water distribution, new meter installs due to development, line repairs, meter locates, meter re-reads, and discussion for the FY 2023 budget.

A discussion was had on the submittal for Public Assistance to FEMA in consequence of Hurricane Ian to address SIUC's costs for rental of equipment.

7. Reports Town Officers:

- **Mayor**

- Update Concerning Common Debris Site (Kiawah and Seabrook Island)

Mayor Gregg summarized a meeting with representatives of the Town of Kiawah Island, Federal Emergency Management Agency (FEMA) and South Carolina Department for Health and Environmental Control (SCDHEC) concerning possible joint use of a single site for temporary storage and reduction of debris by the Towns of Kiawah and Seabrook. Provided terms of an understanding satisfactory to both Towns can be established whereby one of the Towns functions as the primary user of the site, both FEMA and SCDHEC expect use for the benefit of both Towns can be approved.

Mayor Gregg noted it was confirmed by the representatives of FEMA and SCDHEC that they would be willing to consider an agreement proposed by the Towns prior to finalization to offer suggestions for finalizing the agreement. Mayor Gregg added he will be pursuing preparation of a draft agreement to advance the effort to completion of a suitable final agreement.

- Update from Informal Discussion with Representatives of Seabrook Island Property Owners Association (SIPOA), Club, and Marina.

Mayor Gregg noted that during an informal discussion on 21 October, SIPOA indicated that current cost estimates of planned road repaving have increased between a third and a half and are now in the range of \$8MM-\$9MM. SIPOA

has established a special communications sub-committee to develop communication concerning the proposed replacement of the Community Center located on Oyster Catcher Ct. Refurbishment of the viewing platform for SIPOA's Boardwalk #8 is expected to be completed by mid-November.

Mayor Gregg added the Seabrook Island Club is engaged in budget discussions and it was noted that seasonal employment reaches 300 persons.

- **Town Administrator**

- Personnel Updates:

- Introduction of Nichole Nettles, STR Compliance Manager
- Introduction of Mike Williams, full time Code Enforcement Officer
- Administrative Assistant
- Communication & Events Manager

Town Administrator Cronin noted on October 3rd Nichole Nettles was promoted to the STR Compliance Manager and will continue to be the Administrative Assistant until the position is filled.

Town Administrator Cronin introduced on October 3rd Mike Williams who was promoted to a full time Code Enforcement Officer.

Town Administrator updated Council on the status of filling the position of the Administrative Assistant and the Communication & Events Manager.

- **Town Clerk/Treasurer**

- Report of Financials for the Month of September 2022

Ms. Watkins summarized the financials for September as follows:

- Total fund balance ending on September 30, 2022, was \$7,542,817 an amount about \$1,319,679 more than the balance as of September 30, 2021.
- Unrestricted revenue for September totaled \$129,695 and unrestricted revenue for the year totaled \$1,487,090, representing about 97.0% for the 2022 annual budget and being about \$234,379 more than for the same period in 2021.
- Expenditures for September totaled \$77,714, and expenditures for the year totaled \$900,532 which is 63.9% of the 2022 annual budget.
- Expenditures for the year were about \$198,843 more compared to the same period of 2021.
- Excess of revenues over expenditures was \$51,982 for September and excess of revenues over expenditures was \$586,557 for the year compared to an excess of expenditures over revenues of about \$17,164 as of September 30, 2021, reflecting the increase in revenues in the period this year as compared last years.

- **Town Attorney**

None.

- **Zoning Administrator**
 - Code Enforcement Summary

Zoning Administrator Newman summarized the code enforcement in the town since the previous meeting.

A clarification was had on the number of warnings for those parking in the landscape areas at a short-term rental.

8. Ordinances for Second Reading:

- Ordinance 2022-05: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 26, Taxation; to amend provisions related to the administration of revenues from the State Accommodations Tax; to amend provisions related to the State Accommodations Tax Advisory Committee; to impose a Local Accommodations Tax of one percent (1%); and to implement the provisions of the S.C. “Fairness in Lodging Act”

Town Administrator Cronin summarized Ordinance 2022-05 and noted the effective date for the local accommodations tax (1%) of January 1st, 2023.

Councilwoman Finke moved to approve Ordinance 2022-05; Councilwoman Fox seconded. All voted in favor.

Ordinance 2022-05 passed second reading and was adopted.

- Ordinance 2022-06: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Appendix E, Fee Schedule; so as to amend the fee schedule for various application and service fees

Town Administrator Cronin summarized Ordinance 2022-06 and noted the Planning Commission recommended for approval on October 12th and would go into effect on January 1, 2023.

Councilwoman Finke moved to approve Ordinance 2022-06; Councilwoman Fox seconded. All voted in favor.

Ordinance 2022-06 passed second reading and was adopted.

9. Ordinances for First Reading:

None.

10. Other Action Items:

- Intergovernmental Agreement: Request to approve an intergovernmental agreement with Charleston County for services related to the collection and enforcement of the town's one percent (1%) Local Accommodations Tax ordinance

Town Administrator Cronin summarized the intergovernmental agreement with Charleston County for services related to collection and enforcement of the town's 1% Local Accommodations Tax.

Councilwoman Finke moved to approve the intergovernmental agreement with Charleston County for services related to the collection and enforcement of the town's one percent (1%) Local Accommodations Tax ordinance; Councilwoman Fox seconded. All voted in favor.

The intergovernmental agreement with Charleston County for services related to the collection and enforcement of the town's one percent (1%) Local Accommodations Tax ordinance was approved.

- Resolution 2022-39: A resolution to appoint and commission Nichole Nettles as a Code Enforcement Officer for the proper security and general welfare for the Town of Seabrook Island

Town Administrator Cronin summarized Resolution 2022-39 for Nichole Nettles to be appointed and commission as a code enforcement officer so that Ms. Nettles can enforce violations of the short-term rental ordinance as the STR Compliance Manager.

A discussion was had on the type of badge that will be issued.

Councilwoman Finke moved to approve Resolution 2022-39; Councilwoman Fox seconded. All voted in favor.

Resolution 2022-39 was approved.

11. Items for Information or Discussion:

None.

12. Citizen Comments:

None.

13. Council Comments

None.

14. Adjournment

Councilwoman Finke moved to adjourn the meeting; Councilwoman Fox seconded. All voted in favor.

The meeting adjourned at 3:31PM.

Date: October 27, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Work Session
November 8, 2022



[Watch Live Stream \(YouTube\)](#)

MINUTES

Call to Order – Roll Call – Freedom of Information

Mayor Gregg called the November 8th, 2022, Town Council Work Session to order at 1:00PM. Councilwomen Finke and Fox (virtual), Councilmen Goldstein and Kortvelesy, Town Administrator Cronin (virtual), and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

Mayor John Gregg

- Update of Outreach to MUSC

As a follow-up to Council’s expression of support for having representatives of Medical University of South Carolina (“MUSC”) make a presentation to Council in support of MUSC’s request for a donation by the Town, I am able to confirm that a presentation will be made at the December Work Session and is scheduled to begin at 2:00 pm. It is expected that Dr. Patrick Cawley, MUSC CEO and others will make the presentation.

- Update of Request for Public Assistance (FEMA (Hurricane Ian))

On Monday, October 24, a Request for Public Assistance was submitted for the Town to Federal Emergency Management Agency (“FEMA”) in respect of costs incurred in consequence of Hurricane IAN. The Town’s submission initiated review by FEMA under the direction of a Program Delivery Manager (“PDMG”) who has scheduled a so-called “Scoping Meeting” for November 14. The “Scoping Meeting” will be the first opportunity for presentation by the Town of documentation for costs incurred.

- Update of Availability for Public Comment of BCDCOG Draft Comprehensive Economic Development Strategy

At the October 31 meeting of the Berkeley, Dorchester, Charleston Council of Governments (“BCDCOG”), the draft BCDGOG Comprehensive Economic Development Strategy was presented, and notice was given of the availability of the most recent update for public review at:

<https://bcdcog.com/wp-content/uploads/2022/10/BCDCOG-CEDS-Plan-2023-2028-WATERMARKED.pdf>

- Notice of Storm Preparations by St. Johns Fire District (SJFD)

Chief Ryan Kunitzer notified the Town this morning of SJFD's monitoring of and preparations for Tropical Storm NICOLE. The morning forecast for November 8 projects impacts from NICOLE in South Carolina in the morning of Friday, November 11. Town Hall will be closed Friday, November 11 in observance of Veterans Day. Residents are encouraged to monitor reporting of forecasts for this storm and to make preparations for potential impacts as appropriate.

Town Council Members:

○ **Jeri Finke**

Councilwoman Finke noted at the upcoming Environment and Wildlife Committee Meeting on November 10th, representatives from Coastal Science Engineering will be present to assist the committee with questions regarding the update to the beach ordinance.

○ **Patricia Fox**

Councilwoman Fox summarized the most recent Seabrook Island Property Owners Association (SIPOA) long range planning meeting.

○ **Barry Goldstein**

Summarized PWC meeting November 7th, 2022.

○ **Dan Kortvelesy**

Packet received from last meeting from Public Safety Committee to put together some programs for the public. If any items should be addressed, please let him know.

Town Administrator Joe Cronin

○ Action Items for November 15th Meeting

- Ordinance 2022-07: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year Beginning January 1, 2023 and ending December 31, 2023.

Town Administrator Cronin summarized Ordinance 2022-07 for the Town of Seabrook Island FY 2023 budget beginning January 1, 2023 and ending December 31, 2023.

- Town Administrator Cronin added there may be an ordinance to make an update to the Berkeley Electric Cooperative Franchise Fees which is still under legal review with the Town Attorney.
- Town Administrator Cronin updated Council on the status of filling the Administrative Assistant position.

Adjourn

Councilwoman Finke moved to adjourn; Councilman Kortvelesy seconded. All voted in favor.

The meeting adjourned at 1:18PM.

Date: November 8, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

Town of Seabrook Island

Compiled Financial Statements And Supporting Schedules

**For the Month and Ten Months Ended
October 31, 2022**

**DUFFY & BASHA, CPAs
631 ST. ANDREWS BLVD.
CHARLESTON SC 29407**

Accountant's Compilation Report

Town of Seabrook Island
Seabrook Island, South Carolina

Management is responsible for the accompanying financial statements of the Town of Seabrook Island, which comprise the balance sheet – modified cash basis as of October 31, 2022, and the related statement of revenue and expenditures – modified cash basis for the month and ten months then ended, and the accompanying supporting schedules, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Duffy & Basha, LLC

Duffy & Basha, CPAs
Charleston, South Carolina
November 11, 2022

Town of Seabrook Island
Balance Sheet - Primary Government
Modified Cash Basis

October 31, 2022

Assets

Current Assets	
Operating Checking Account	\$ 1,969,767.09
Municipal Court Checking Account	17,677.67
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	1,989,323.64
Other Assets	
Investments	6,147,985.18
Total Assets	\$ 8,137,308.82

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 2,999.92
Unearned Revenue	914,915.08
Other Accrued Liabilities	9,149.25
Total Liabilities	927,064.25
Net Assets	
Restricted Fund Balances	
Accommodations Tax	372,648.22
Charleston County Accommodations Tax	64,836.91
Alcohol Tax	40,660.33
American Rescue Plan Act (ARPA)	-
Total Restricted Fund Balances	478,145.46
Designated Fund Balances	
Emergency	2,120,639.30
Road & Drainage	568,757.22
Town Facilities	244,500.00
Vehicle Replacement	25,000.00
Total Designated Fund Balances	2,958,896.52
General Fund	
Total Fund Balances	3,773,202.59
Total Liabilities and Net Assets	\$ 8,137,308.82

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Ten Months Ended October 31, 2022

	Current Year				Prior Year-to-Date
	Current Month	Year to Date	Annual Budget	% of Annual Budget	
Revenues					
Accommodations Tax - General Use	33,626.63	45,355.49	41,750.00	108.6%	10,200.82
Business Licenses	47,181.59	662,990.35	450,000.00	147.3%	534,807.35
Business Licenses - MASC	-	275,024.15	240,000.00	114.6%	259,126.97
Franchise Fees - BEC	-	-	165,000.00	-	-
Franchise Fees - ATT U-verse	1,091.51	3,356.38	5,000.00	67.1%	3,846.69
Franchise Fees - Comcast	-	31,882.88	55,000.00	58.0%	44,991.59
Contractual Reimbursements	-	1,175.00	10,000.00	11.8%	-
Court Fines	2,551.88	9,128.13	7,500.00	121.7%	10,316.90
Local Option Sales Tax - County	-	283,234.36	280,000.00	101.2%	243,317.35
Aid to Subdivisions - State	35,754.00	47,424.73	41,670.00	113.8%	21,097.83
Planning & Zoning Fees	9,250.00	186,908.22	160,000.00	116.8%	183,600.00
Building Permit Fees - County	1,872.30	19,769.20	18,000.00	109.8%	21,579.12
Interest - Investment Pool	16,116.06	63,793.66	7,500.00	850.6%	5,185.41
Interest - Checking Account	14.59	90.93	25.00	363.7%	21.26
Credit Card Convenience Fees	330.80	3,469.17	750.00	462.6%	-
Facility Rentals	-	-	100.00	-	-
Grant Funding	-	-	25,000.00	-	-
Miscellaneous Income	-	976.23	500.00	195.2%	86.43
Sale of Assets	-	300.00	500.00	60.0%	-
Grant Funding	-	-	25,000.00	-	-
Total Revenues	<u>147,789.36</u>	<u>1,634,878.88</u>	<u>1,533,295.00</u>	<u>106.6%</u>	<u>1,338,177.72</u>

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Ten Months Ended October 31, 2022

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries	43,737.30	398,312.30	517,588.00	77.0%	296,228.62
Employer Social Security and Medicare	3,310.55	30,096.38	39,924.00	75.4%	21,610.60
Health and Dental Insurance	5,679.60	40,005.18	38,462.00	104.0%	23,934.25
Retirement	7,389.06	68,165.94	78,259.00	87.1%	49,485.40
Pre-Employment Expenses	-	1,005.85	1,800.00	55.9%	829.49
Insurance - Tort Liability	-	13,736.00	12,000.00	114.5%	11,214.00
Insurance - Fidelity Bond	-	764.00	750.00	101.9%	764.00
Insurance - Equipment	-	15,079.45	13,250.00	113.8%	12,239.46
Insurance - Worker's Compensation	-	349.00	3,000.00	11.6%	996.00
Insurance - Auto Liability	-	2,444.85	2,500.00	97.8%	2,215.34
Professional Services - Audit	-	14,900.00	16,000.00	93.1%	14,000.00
Professional Services - Accounting	102.34	11,197.55	14,000.00	80.0%	11,421.77
Professional Services - Engineering	-	4,091.51	15,000.00	27.3%	3,575.00
Professional Services - Legal	-	4,888.57	30,000.00	16.3%	1,386.10
Professional Services - Other	178.83	15,582.05	43,000.00	36.2%	7,553.02
Roadway Maintenance	42.47	1,815.79	25,000.00	7.3%	16,559.68
Equipment Maintenance	1,952.15	29,454.94	39,000.00	75.5%	993.49
Beach Maintenance	-	3,331.55	4,000.00	83.3%	3,748.96
Vehicle Maintenance	569.93	5,908.40	2,000.00	295.4%	55.53
Travel and Training	1,500.09	2,962.17	15,000.00	19.7%	1,397.07
Community Promotions	-	1,500.00	7,500.00	20.0%	1,995.10
Office Supplies	516.36	6,701.58	13,800.00	48.6%	5,580.16
Postage	201.00	2,663.30	4,750.00	56.1%	2,899.17
Planning and Zoning	28.00	84.00	500.00	16.8%	251.10
Printing	151.73	9,181.28	9,000.00	102.0%	6,253.77
Utilities	1,135.12	17,794.18	26,750.00	66.5%	29,396.84
Uniforms	-	1,045.55	4,050.00	25.8%	-
Capital Expenditures	3.15	43,920.10	175,000.00	25.1%	529.70
Furniture and Equipment	261.59	15,473.81	20,000.00	77.4%	709.44
Telecommunication	3,500.53	14,799.98	24,000.00	61.7%	11,029.36
Emergency Telecommunication	-	4,788.00	7,500.00	63.8%	4,140.00
Council/Committee Expenditure	-	547.09	1,500.00	36.5%	1,233.77
Memberships, Dues and Subscriptions	579.39	20,171.84	21,650.00	93.2%	17,336.00
Website	-	-	700.00	-	549.36
Equipment Rentals	1,046.30	6,152.10	9,000.00	68.4%	5,107.13
Advertising	800.00	8,659.64	12,200.00	71.0%	10,228.46
Contingency	238.14	19,498.29	30,000.00	65.0%	8,079.40
Bank Charges	343.55	5,196.67	1,950.00	266.5%	1,514.52
Contracted Services - Beach Patrol	-	-	-	-	59,282.00
Contracted Services - IT	6,674.66	33,008.29	41,500.00	79.5%	23,453.75
Contracted Services - Landscaping	1,450.00	22,979.13	6,500.00	353.5%	65,511.08
Contracted Services - Other	5,104.26	26,850.39	30,200.00	88.9%	19,653.17
Election Expense	-	3,227.50	-	-	-
Vehicle Purchase Expenditures	-	39,000.00	-	-	-
Court Expenditures	1,172.68	8,096.07	8,750.00	92.5%	7,736.89
Emergency Preparedness	76.29	12,845.49	32,000.00	40.1%	21,702.62
Special Events	-	-	9,500.00	-	-
Total Expenditures	87,745.07	988,275.76	1,408,833.00	70.1%	784,380.57
Excess of Revenues Over (Under) Expenditures	\$ 60,044.29	646,603.12	124,462.00	519.5%	553,797.15

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Ten Months Ended October 31, 2022

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Restricted Fund Balances					
State Accomodations Tax					
Advertising & Promotion	\$ 51,759.80	122,132.95	100,500.00	121.5%	61,204.95
Tourism	112,146.23	264,621.38	217,750.00	121.5%	132,610.71
Interest Income	892.90	2,907.45	250.00	1163.0%	184.47
Total State Accomodation Tax	<u>164,798.93</u>	<u>389,661.78</u>	<u>318,500.00</u>		<u>194,000.13</u>
County Accomodations Tax - Charleston					
Receipts	-	39,236.55	45,000.00	87.2%	44,000.00
Interest Income	155.35	622.20	-	-	11.77
Total County Accomodations Tax - Charleston	<u>155.35</u>	<u>39,858.75</u>	<u>45,000.00</u>		<u>44,011.77</u>
Alcohol Tax					
Receipts	-	5,000.00	3,000.00	166.7%	3,000.00
Interest Income	97.43	382.89	20.00	1914.5%	30.68
Total Alcohol Tax	<u>97.43</u>	<u>5,382.89</u>	<u>3,020.00</u>		<u>3,030.68</u>
ARPA					
Receipts	-	-	464,239.00	-	464,239.49
Total ARPA	<u>-</u>	<u>-</u>	<u>464,239.00</u>		<u>464,239.49</u>
Total Restricted Fund Receipts	<u>\$ 165,051.71</u>	<u>434,903.42</u>	<u>830,759.00</u>	<u>52.4%</u>	<u>705,282.07</u>
Expenditures Used toward Restricted Fund Balances					
State Accomodations Tax - Advertising and Promotion	51,759.80	122,132.95	100,500.00	121.5%	61,204.95
State Accomodations Tax - Tourism	26,122.44	234,683.55	215,000.00	109.2%	150,076.51
County A-Tax Expenditure	14,887.75	14,887.75	45,000.00	33.1%	5,000.00
Alcohol Tax Expense	-	-	10,000.00	-	-
ARPA Expenses	-	-	464,239.00	-	-
Total Used toward Restricted Funds	<u>\$ 92,769.99</u>	<u>371,704.25</u>	<u>834,739.00</u>	<u>44.5%</u>	<u>216,281.46</u>
Receipts to Be Used toward Designated Fund Balances					
Emergency Fund					
Emergency Fund Receipts	\$ -	-	-	-	13,030.48
Total Emergency Fund	<u>-</u>	<u>-</u>	<u>-</u>		<u>13,030.48</u>
Total Designated Fund Receipts	<u>\$ -</u>	<u>-</u>	<u>-</u>		<u>13,030.48</u>
Expenditures Used toward Designated Fund Balances					
Emergency Fund	-	-	-	-	-
Capital Expenditures - Road and Drainage	-	25,600.00	150,000.00	17.1%	12,910.00
Capital Expenditures - Town Facilities	-	5,500.00	60,000.00	9.2%	-
Total Used toward Designated Funds	<u>\$ -</u>	<u>31,100.00</u>	<u>210,000.00</u>	<u>14.8%</u>	<u>12,910.00</u>

Supporting Schedules

**TOWN OF SEABROOK ISLAND
ACCOMODATIONS TAX
FYE 12/31/2022**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
	TOTALS 12/31/2021	73,636.27	-	-	339,802.94	339,802.94
	AUDITORS' ADJUSTMENT				-	-
	ADJUSTED BEGINNING BALANCE	73,636.27	-	-	339,802.94	339,802.94
Jan-22	Interest Income		-	-	41.03	41.03
	TOTALS 1/31/2022	73,636.27	-	-	339,843.97	339,843.97
Feb-22	Received from County	(73,636.27)	-	-	-	-
	Interest Income				40.61	40.61
	TOTALS 2/28/2022	-	-	-	339,884.58	339,884.58
Mar-22	Ck# 7372 Pyro Shows East Coast, Inc.		-	-	(9,500.00)	(9,500.00)
	Ck# 7386 Alan Fleming Tennis Tournament				(15,000.00)	(15,000.00)
	Interest Income				86.17	86.17
	TOTALS 3/31/2022	-	-	-	315,470.75	315,470.75
Apr-22	Received from County		2,449.15	14,694.89	31,838.92	48,982.96
	Transfer to General Fund		(2,449.15)			(2,449.15)
	Ck# 7431 Chas Area Convention Center			(14,694.89)		(14,694.89)
	Interest Income				144.18	144.18
	TOTALS 4/30/2022	-	-	-	347,453.85	347,453.85
May-22	Ck# 7453 Barrier Island Ocean Rescue		-	-	(12,071.00)	(12,071.00)
	Ck# 7463 Lowcountry Marine Mammal				(1,038.44)	(1,038.44)
	Interest Income				226.70	226.70
	TOTALS 5/31/2022	-	-	-	334,571.11	334,571.11
Jun-22	Ck# 7485 Barrier Island Ocean Rescue		-	-	(22,130.00)	(22,130.00)
	Ck# 7463 Lowcountry Marine Mammal				(1,103.35)	(1,103.35)
	Ck# 7500 Barrier Island Ocean Rescue		-	-	(48,284.00)	(48,284.00)
	Interest Income				241.63	241.63
	TOTALS 6/30/2022	-	-	-	263,295.39	263,295.39

**TOWN OF SEABROOK ISLAND
 ACCOMODATIONS TAX
 FYE 12/31/2022**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
Jul-22	Ck# 7535 Pyro Shows East Coast, Inc.		-	-	(9,500.00)	(9,500.00)
	Ck# 7539 Lowcountry Marine Mammal				(1,261.68)	(1,261.68)
	Ck# 7541 Barrier Island Ocean Rescue				(49,893.00)	(49,893.00)
	Interest Income				232.28	232.28
	TOTALS 7/31/2022	-	-	-	202,872.99	202,872.99
Aug-22	Received from County		9,279.71	55,678.26	120,636.23	185,594.20
	Transfer to General Fund		(9,279.71)			(9,279.71)
	Ck# 7555 Lowcountry Marine Mammal				(861.32)	(861.32)
	Ck# 7558 Chas Area Convention Center			(55,678.26)		(55,678.26)
	Ck# 7577 Barrier Island Ocean Rescue				(37,017.00)	(37,017.00)
	Interest Income				468.97	468.97
	TOTALS 8/31/2022	-	-	-	286,099.87	286,099.87
Sep-22	Ck# 7583 Lowcountry Marine Mammal		-	-	(901.32)	(901.32)
	Interest Income				532.98	532.98
	TOTALS 9/30/2022	-	-	-	285,731.53	285,731.53
Oct-22	Received from County		33,626.63	51,759.80	112,146.23	197,532.66
	Transfer to General Fund		(33,626.63)			(33,626.63)
	Ck# 7605 Lowcountry Marine Mammal				(1,122.44)	(1,122.44)
	Ck# 7610 Charleston Symphony Orch.				(25,000.00)	(25,000.00)
	Ck# 7619 Chas Area Convention Center			(51,759.80)		(51,759.80)
	Interest Income				892.90	892.90
	TOTALS 8/31/2022	-	-	-	372,648.22	372,648.22

**TOWN OF SEABROOK ISLAND
CHARLESTON COUNTY ACCOMODATIONS TAX
FYE 12/31/2022**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	TOTAL
	TOTALS 12/31/2021	-		-	39,865.91
	ADJUSTMENT TO ESTIMATE		-		-
	ADJUSTED BEGINNING BALANCE	-	-	-	39,865.91
Jan-22	Interest Income	-	4.81	-	4.81
	TOTALS 1/31/2022	-	4.81	-	39,870.72
Feb-22	Interest Income	-	4.76	-	4.76
	TOTALS 2/28/2022	-	9.57	-	39,875.48
Mar-22	Received from County	-	2,612.58	-	2,612.58
	Interest Income		11.61		11.61
	TOTALS 3/31/2022	-	2,633.76	-	42,499.67
Apr-22	Received from County	-	7,229.70	-	7,229.70
	Interest Income		20.64		20.64
	TOTALS 4/30/2022	-	9,884.10	-	49,750.01
May-22	Received from County	-	5,912.41	-	5,912.41
	Interest Income		35.03		35.03
	TOTALS 5/31/2022	-	15,831.54	-	55,697.45
Jun-22	Interest Income	-	47.49	-	47.49
	TOTALS 6/30/2022	-	15,879.03	-	55,744.94
Jul-22	Interest Income	-	63.90	-	63.90
	TOTALS 7/31/2022	-	15,942.93	-	55,808.84
Aug-22	Received from County	-	23,481.86	-	23,481.86
	Interest Income		130.19		130.19
	TOTALS 8/31/2022	-	39,554.98	-	79,420.89
Sep-22	Interest Income	-	148.42	-	148.42
	TOTALS 9/30/2022	-	39,703.40	-	79,569.31
Oct-22	Ck# 7594 Barrier Is. Ocean Rescue	-	(14,887.75)	-	(14,887.75)
	Interest Income		155.35		155.35
	TOTALS 10/31/2022	-	24,971.00	-	64,836.91

**TOWN OF SEABROOK ISLAND
 MISCELLANEOUS RESTRICTED FUNDS
 FYE 12/31/2022**

DATE	Alcohol Tax	American Rescue Plan Act (ARPA)
TOTALS 12/31/2021	35,277.44	-
AUDITORS' ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE	<u>35,277.44</u>	<u>-</u>
Jan-22 Interest Income	4.26	-
TOTALS 1/31/2022	<u>35,281.70</u>	<u>-</u>
Feb-22 Interest Income	4.22	-
TOTALS 2/28/2022	<u>35,285.92</u>	<u>-</u>
Mar-22 Interest Income	9.64	-
TOTALS 3/31/2022	<u>35,295.56</u>	<u>-</u>
Apr-22 Interest Income	14.65	-
TOTALS 4/30/2022	<u>35,310.21</u>	<u>-</u>
May-22 Received from state	5,000.00	-
Interest Income	27.33	-
TOTALS 5/31/2022	<u>40,337.54</u>	<u>-</u>
Jun-22 Interest Income	37.05	-
TOTALS 6/30/2022	<u>40,374.59</u>	<u>-</u>
Jul-22 Interest Income	46.28	-
TOTALS 7/31/2022	<u>40,420.87</u>	<u>-</u>
Aug-22 Interest Income	66.37	-
TOTALS 8/31/2022	<u>40,487.24</u>	<u>-</u>
Sep-22 Interest Income	75.66	-
TOTALS 9/30/2022	<u>40,562.90</u>	<u>-</u>
Oct-22 Interest Income	97.43	-
TOTALS 10/31/2022	<u>40,660.33</u>	<u>-</u>

**TOWN OF SEABROOK ISLAND
MISCELLANEOUS DESIGNATED FUNDS
FYE 12/31/2022**

DATE	Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund
TOTALS 12/31/2021	2,120,639.30	594,357.22	250,000.00	64,000.00
AUDITORS' ADJUSTMENT	-	-	-	-
ADJUSTED BEGINNING BALANCE	<u>2,120,639.30</u>	<u>594,357.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Jan-22 Ck# 7331 - ESP Associates, Inc.	-	(3,480.00)	-	-
TOTALS 1/31/2022	<u>2,120,639.30</u>	<u>590,877.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Feb-22 Ck# 7363 - ESP Associates, Inc.	-	(1,485.00)	-	-
Ck# 7364 - ESP Associates, Inc.	-	(10,750.00)	-	-
TOTALS 2/28/2022	<u>2,120,639.30</u>	<u>578,642.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Mar-22 No Activity	-	-	-	-
TOTALS 3/31/2022	<u>2,120,639.30</u>	<u>578,642.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Apr-22 Ck# 7416 - ESP Associates, Inc.	-	(3,735.00)	-	-
Ck# 7423 Hendrick Lexus Charleston	-	-	-	(36,500.00)
Ck# 7434 Truist Bank	-	-	-	(2,500.00)
Ck# 7435 - ESP Associates, Inc.	-	(4,530.00)	-	-
TOTALS 4/30/2022	<u>2,120,639.30</u>	<u>570,377.22</u>	<u>250,000.00</u>	<u>25,000.00</u>
May-22 Ck# 7470 - ESP Associates, Inc.	-	(525.00)	-	-
TOTALS 5/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>250,000.00</u>	<u>25,000.00</u>
Jun-22 Ck# 7495 - Michael E Karamus Architect	-	-	(2,500.00)	-
TOTALS 6/30/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>247,500.00</u>	<u>25,000.00</u>
Jul-22 No Activity	-	-	-	-
TOTALS 7/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>247,500.00</u>	<u>25,000.00</u>
Aug-22 Ck# 7576 - Michael E Karamus Architect	-	-	(3,000.00)	-
TOTALS 8/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>244,500.00</u>	<u>25,000.00</u>
Sep-22 Ck# 7584 - ESP Associates, Inc.	-	(1,095.00)	-	-
TOTALS 9/30/2022	<u>2,120,639.30</u>	<u>568,757.22</u>	<u>244,500.00</u>	<u>25,000.00</u>
Oct-22 No Activity	-	-	-	-
TOTALS 10/31/2022	<u>2,120,639.30</u>	<u>568,757.22</u>	<u>244,500.00</u>	<u>25,000.00</u>

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2022-07

ADOPTED _____

AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

WHEREAS, Section 5-7-260(3) of the South Carolina Code of Laws and Section 2-260 of the Town Code for the Town of Seabrook Island require that the Town Council adopt, by ordinance, a budget pursuant to public notice; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing was advertised and held at 2:30 p.m. on Tuesday, December 13, 2022, in Town Council Chambers, with public input duly noted; and

WHEREAS, the proposed 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 (inclusive of the use of fund balance reserves) equal to estimated expenditures in the amount of **\$2,766,942.00**. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2023 (hereafter, the "FY 2023 Budget.")

SECTION 2. Funds.

To facilitate operations, the following funds shall be established and maintained in FY 2023:

- General Fund
- Restricted Funds:
 - Accommodations Tax (State) Fund
 - Accommodations Tax (Town) Fund
 - Accommodations Tax (County) Fund
 - Alcohol Tax Fund
 - ARPA Fund
 - Court Fund
 - Short-Term Rental (STR) Permit Fund

- Designated Funds: Conservation Fund
Emergency Fund
Road and Drainage Fund
Town Facilities Fund
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 2023 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the seven Restricted Funds or the five Designated Funds at the conclusion of FY 2023 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

Any interest revenues generated by the General Fund, the ARPA Fund, and the five Designated Funds shall be credited to the General Fund; any interest revenues generated by the six remaining Restricted Funds shall be credited to each respective Restricted 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 2023 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 2023 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 the Town Council, and any change in the FY 2023 Budget which would increase or decrease the total of all authorized expenditures must also be approved by the 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 2023 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 the Town Council.

Section 5. Premium Subsidy for Employee Medical Insurance.

Pursuant to the Town's Employee Handbook, as adopted by Ordinance 2018-12 on November 27, 2018, the 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 2023. 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 an appropriation of public funds from the Town during FY 2023 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, 2023, 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 direct appropriation of public funds from the Town during FY 2023. 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. 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 9. Conflicting Ordinances Repealed.

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

SECTION 10. Effective Date.

This ordinance shall be effective from and after the date of adoption, and shall cover the fiscal year beginning on January 1, 2023, and ending on December 31, 2023.

SIGNED AND SEALED this ____ day of _____, 2022, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2022.

First Reading: November 15, 2022
Public Hearing: December 13, 2022
Second Reading: December 13, 2022

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Exhibit A
To Ordinance 2022-07

Town of Seabrook Island
FY 2023 Budget



Town of Seabrook Island
FY 2023 Budget

FY 2023 Budget Overview (All Funds)

	GENERAL FUND	RESTRICTED FUNDS							DESIGNATED FUNDS					TOTAL
	GENERAL FUND	ATAX (STATE) FUND	ATAX (TOWN) FUND	ATAX (COUNTY) FUND	ALCOHOL TAX FUND	ARPA FUND	COURT FUND	STR PERMIT FUND	CONSERVATION FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE & EQUIP REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
TOTAL REVENUES	\$ 1,728,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,690,257
TOTAL EXPENDITURES	\$ 1,822,198	\$ 530,500	\$ 40,000	\$ 95,000	\$ 20,000	\$ -	\$ 19,244	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ -	\$ 2,766,942
REVENUES OVER (UNDER) EXPENDITURES	\$ (93,454)	\$ (102,250)	\$ 140,250	\$ 200	\$ (14,850)	\$ -	\$ (1,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ (76,685)
OTHER FINANCING SOURCES (USES)														
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 1,050,000	\$ 96,800	\$ 1,619,227
Transfers Out	\$ (1,320,725)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,619,227)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,070,298)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 1,050,000	\$ 96,800	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,163,752)	\$ (175,152)	\$ 140,250	\$ 200	\$ (14,850)	\$ -	\$ 20,819	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 950,000	\$ 56,800	\$ (76,685)
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,122,743	\$ 349,377	\$ -	\$ 38,866	\$ 40,332	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,217,484	\$ 1,193,257	\$ 350,000	\$ 40,000	\$ 7,266,974
EST. FUND BALANCE, END OF YEAR	\$ 958,991	\$ 174,225	\$ 140,250	\$ 39,066	\$ 25,482	\$ 914,915	\$ 20,819	\$ 8,400	\$ 50,600	\$ 2,317,484	\$ 1,143,257	\$ 1,300,000	\$ 96,800	\$ 7,190,289

FY 2023 Budget Overview (All Funds)

	GENERAL FUND	RESTRICTED FUNDS							DESIGNATED FUNDS					TOTAL
	GENERAL FUND	ATAX (STATE) FUND	ATAX (TOWN) FUND	ATAX (COUNTY) FUND	ALCOHOL TAX FUND	ARPA FUND	COURT FUND	STR PERMIT FUND	CONSERVATION FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE & EQUIP REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
REVENUES														
Aid to Subdivisions - State	\$ 48,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,044
Building Permit Fees - County	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Business License Fees	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000
Business License Fees - MASC	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Contractual Reimbursements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Court Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Convenience Fees	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Facility Rentals	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Franchise Fees - ATT U-verse	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Franchise Fees - Berkeley Electric	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Franchise Fees - Comcast	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Grant Funding	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interest - Checking Account	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Interest - Investment Pool	\$ 25,000	\$ 750	\$ 250	\$ 200	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,350
Local Option Sales Tax - County	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,000
Miscellaneous Income	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Planning & Zoning Fees	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Sale of Assets	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
ATAX (State)	\$ 47,500	\$ 427,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
ATAX (Town)	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
ATAX (County)	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Alcohol Tax	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
ARPA Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163
Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
STR Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000
Payment in Lieu of Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
TOTAL REVENUES	\$ 1,728,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,690,257
EXPENDITURES														
Salaries - Gross Wages	\$ 761,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,672
Salaries - Overtime	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
FICA	\$ 58,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,876
Medical Insurance	\$ 77,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,781
SC Retirement	\$ 127,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,950
Advertising	\$ 13,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,100
Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charges	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Credit Card Processing Charges	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Capital Expenditures	\$ 55,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 315,000
Community Promotions	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Contingency	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Contracted Services - Beach Patrol	\$ -	\$ -	\$ 40,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Contracted Services - IT	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Contracted Services - Landscaping	\$ 57,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,500
Contracted Services - Other	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500
Council & Committee Expense	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Court Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Election Expenses	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Emergency Communications	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Emergency Preparedness	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Equipment Rentals	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
Fuel, Gas & Oil	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200
Furniture & Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Insurance - Auto	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Insurance - Equipment	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Insurance - Fidelity Bond	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Insurance - Tort Liability	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Insurance - Workers Comp	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Maintenance - Beach	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Maintenance - Seabrook Island Road	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Maintenance - Town Hall	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Maintenance - Vehicles & Equipment	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Materials & Supplies - Buildings & Grounds	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Materials & Supplies - Office	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Memberships, Dues & Subscriptions	\$ 39,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,150
Planning & Zoning	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Postage	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Pre-Employment Expenses	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Printing & Scanning Services	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Professional Services - Accounting	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Professional Services - Auditor	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,500
Professional Services - Engineering	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Professional Services - Legal	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Professional Services - Other	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Seabrook Island Turtle Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Special Projects - Roadway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Court Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 24,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,300
Travel & Training	\$ 15,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Uniforms	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600
Utilities	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Victim's Advocate Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Victim's Advocate Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Tourism Related Expenditures (65%)	\$ -	\$ 395,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,500
Tourism Promotion (30%)	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
County ATAX Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jury Trials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650
Law Enforcement Surcharge (State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Professional Services - Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
State Assessment (County 11.16%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
State Assessment (State 88.84%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,163
Victim Advocate Surcharge (County)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Emergency Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,822,198	\$ 530,500	\$ 40,000	\$ 95,000	\$ 20,000	\$ -	\$ -	\$ 19,244	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ -	\$ -	\$ 2,766,942
REVENUES OVER (UNDER) EXPENDITURES	\$ (93,454)	\$ (102,250)	\$ 140,250	\$ 200	\$ (14,850)	\$ -	\$ -	\$ (1,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ -	\$ -	\$ (76,685)	
OTHER FINANCING SOURCES (USES)																		
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 1,050,000	\$ 96,800	\$ -	\$ -	\$ 1,619,227	
Transfers Out	\$ (1,320,725)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,619,227)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,070,298)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 1,050,000	\$ 96,800	\$ -	\$ -	\$ -	
NET CHANGE IN FUND BALANCE	\$ (1,163,752)	\$ (175,152)	\$ 140,250	\$ 200	\$ (14,850)	\$ -	\$ -	\$ 20,819	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 950,000	\$ 56,800	\$ -	\$ -	\$ (76,685)	
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,122,743	\$ 349,377	\$ -	\$ 38,866	\$ 40,332	\$ 914,915	\$ -	\$ -	\$ -	\$ -	\$ 2,217,484	\$ 1,193,257	\$ 350,000	\$ 40,000	\$ -	\$ -	\$ 7,266,974	

EST. FUND BALANCE, END OF YEAR

\$	958,991	\$	174,225	\$	140,250	\$	39,066	\$	25,482	\$	914,915	\$	20,819	\$	8,400	\$	50,600	\$	2,317,484	\$	1,143,257	\$	1,300,000	\$	96,800	\$	7,190,289
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FY 2023 General Fund Summary

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		FY 2023	CHANGE	CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL YTD	BUDGET	(\$)	(%)
REVENUES										
4401	Aid to Subdivisions - State	\$ 38,712	\$ 40,154	\$ 40,638	\$ 43,858	\$ 41,670	\$ 11,671	\$ 48,044	\$ 6,374	15.3%
4501	Building Permit Fees - County	\$ 17,498	\$ 15,952	\$ 19,770	\$ 29,798	\$ 18,000	\$ 17,897	\$ 25,000	\$ 7,000	38.9%
4100	Business License Fees	\$ 421,836	\$ 443,309	\$ 467,197	\$ 560,842	\$ 450,000	\$ 644,140	\$ 625,000	\$ 175,000	38.9%
4150	Business License Fees - MASC	\$ 285,633	\$ 232,974	\$ 245,005	\$ 259,127	\$ 240,000	\$ 275,024	\$ 250,000	\$ 10,000	4.2%
4240	Contractual Reimbursements	\$ -	\$ -	\$ -	\$ 673	\$ 10,000	\$ 1,175	\$ 5,000	\$ (5,000)	-50.0%
4250	Court Fines	\$ 10,711	\$ 9,072	\$ 7,775	\$ 11,504	\$ 7,500	\$ 6,576	\$ -	\$ (7,500)	-100.0%
4620	Credit Card Convenience Fees	\$ -	\$ -	\$ -	\$ 145	\$ 750	\$ 3,138	\$ 7,500	\$ 6,750	900.0%
4690	Facility Rentals	\$ -	\$ 50	\$ 50	\$ -	\$ 100	\$ -	\$ 50	\$ (50)	-50.0%
4205	Franchise Fees - ATT U-verse	\$ 5,075	\$ 5,262	\$ 5,551	\$ 5,006	\$ 5,000	\$ 2,265	\$ 5,000	\$ -	0.0%
4201	Franchise Fees - Berkeley Electric	\$ 172,254	\$ 162,768	\$ 161,268	\$ 168,363	\$ 165,000	\$ -	\$ 170,000	\$ 5,000	3.0%
4206	Franchise Fees - Comcast	\$ 54,267	\$ 56,857	\$ 58,858	\$ 60,228	\$ 55,000	\$ 31,883	\$ 55,000	\$ -	0.0%
4970	Grant Funding	\$ -	\$ 125,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	0.0%
4605	Interest - Checking Account	\$ 25	\$ 26	\$ 21	\$ 33	\$ 25	\$ 65	\$ 50	\$ 25	100.0%
4601	Interest - Investment Pool	\$ 94,122	\$ 107,735	\$ 39,013	\$ 6,456	\$ 7,500	\$ 35,244	\$ 25,000	\$ 17,500	233.3%
4301	Local Option Sales Tax - County	\$ 272,339	\$ 280,344	\$ 303,741	\$ 365,190	\$ 280,000	\$ 283,234	\$ 365,000	\$ 85,000	30.4%
4701	Miscellaneous Income	\$ 206	\$ 286	\$ 1,982	\$ 241	\$ 500	\$ 976	\$ 500	\$ -	0.0%
4500	Planning & Zoning Fees	\$ 32,289	\$ 36,258	\$ 34,023	\$ 197,900	\$ 160,000	\$ 177,658	\$ 75,000	\$ (85,000)	-53.1%
4750	Sale of Assets	\$ -	\$ 7,176	\$ -	\$ -	\$ 500	\$ 300	\$ 100	\$ (400)	-80.0%
4004	ATAX (State)	\$ 33,184	\$ 34,338	\$ 37,105	\$ 47,121	\$ 41,750	\$ 11,729	\$ 47,500	\$ 5,750	13.8%
	TOTAL REVENUES	\$ 1,438,152	\$ 1,557,561	\$ 1,421,998	\$ 1,756,486	\$ 1,508,295	\$ 1,502,975	\$ 1,728,744	\$ 220,449	14.6%
EXPENDITURES										
5005	Salaries - Gross Wages	\$ 275,502	\$ 283,335	\$ 317,144	\$ 366,657	\$ 516,588	\$ 352,993	\$ 761,472	\$ 244,884	47.4%
TBD	Salaries - Overtime	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ 1,000	100.0%
5010	FICA	\$ 20,797	\$ 21,473	\$ 25,646	\$ 26,595	\$ 39,924	\$ 23,597	\$ 58,554	\$ 18,630	46.7%
5014	Medical Insurance	\$ 16,413	\$ 18,819	\$ 23,113	\$ 25,693	\$ 38,462	\$ 34,750	\$ 77,781	\$ 39,319	102.2%
5015	SC Retirement	\$ 32,778	\$ 34,034	\$ 37,487	\$ 51,069	\$ 78,259	\$ 64,245	\$ 127,191	\$ 48,932	62.5%
6260	Advertising	\$ 10,781	\$ 11,571	\$ 13,247	\$ 13,736	\$ 12,200	\$ 7,860	\$ 13,100	\$ 900	7.4%
6208	Bank Service Charges	\$ -	\$ 954	\$ 783	\$ 1,560	\$ 1,950	\$ 1,846	\$ 2,500	\$ 550	28.2%
6209	Credit Card Processing Charges	\$ -	\$ -	\$ -	\$ 133	\$ -	\$ 2,929	\$ 7,500	\$ 7,500	#DIV/0!
6301	Capital Expenditures	\$ 49,087	\$ 67,397	\$ 5,204	\$ 30,799	\$ 175,000	\$ 43,917	\$ 55,000	\$ (120,000)	-68.6%
6288	Community Promotions	\$ -	\$ -	\$ -	\$ 2,300	\$ 7,500	\$ 1,500	\$ 7,500	\$ -	0.0%
6290	Contingency	\$ 48,285	\$ 5,582	\$ 18,671	\$ 8,936	\$ 30,000	\$ 19,260	\$ 30,000	\$ -	0.0%
6291	Contracted Services - Beach Patrol	\$ 10,000	\$ 29,450	\$ 58,920	\$ 59,282	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6292	Contracted Services - IT	\$ 30,201	\$ 28,667	\$ 30,714	\$ 32,558	\$ 41,500	\$ 26,334	\$ 42,000	\$ 500	1.2%
6293	Contracted Services - Landscaping	\$ -	\$ 135,386	\$ 95,992	\$ 82,029	\$ 6,500	\$ 21,529	\$ 57,500	\$ 51,000	784.6%
6295	Contracted Services - Other	\$ -	\$ 20,600	\$ 18,793	\$ 24,660	\$ 30,200	\$ 21,746	\$ 18,500	\$ (11,700)	-38.7%
6051	Council & Committee Expense	\$ 1,279	\$ 1,674	\$ 263	\$ 1,234	\$ 1,500	\$ 547	\$ 1,500	\$ -	0.0%
6401	Court Expenses	\$ 9,836	\$ 9,144	\$ 5,200	\$ 5,200	\$ 4,950	\$ 1,075	\$ -	\$ (4,950)	-100.0%
TBD	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	#DIV/0!
6205	Election Expenses	\$ -	\$ 1,781	\$ -	\$ -	\$ -	\$ 3,228	\$ 4,000	\$ 4,000	#DIV/0!
6151	Emergency Communications	\$ -	\$ 23,072	\$ 7,903	\$ 5,736	\$ 7,500	\$ 4,788	\$ 7,500	\$ -	0.0%
6220	Emergency Preparedness	\$ 35,970	\$ 26,235	\$ 16,498	\$ 29,065	\$ 32,000	\$ 12,769	\$ 34,000	\$ 2,000	6.3%
6235	Equipment Rentals	\$ 3,151	\$ 5,623	\$ 5,279	\$ 6,357	\$ 9,000	\$ 5,106	\$ 21,000	\$ 12,000	133.3%
TBD	Fuel, Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	#DIV/0!
6101	Furniture & Equipment	\$ -	\$ 3,556	\$ 5,787	\$ 6,727	\$ 20,000	\$ 15,212	\$ 15,000	\$ (5,000)	-25.0%
5165	Insurance - Auto	\$ 17,280	\$ 1,742	\$ 2,087	\$ 2,215	\$ 2,500	\$ 2,445	\$ 4,500	\$ 2,000	80.0%
5163	Insurance - Equipment	\$ -	\$ 9,973	\$ 12,270	\$ 12,239	\$ 13,250	\$ 15,079	\$ 17,500	\$ 4,250	32.1%
5162	Insurance - Fidelity Bond	\$ -	\$ 535	\$ 697	\$ 764	\$ 750	\$ 764	\$ 800	\$ 50	6.7%
5161	Insurance - Tort Liability	\$ -	\$ 7,384	\$ 9,234	\$ 11,214	\$ 12,000	\$ 13,736	\$ 15,000	\$ 3,000	25.0%
5164	Insurance - Workers Comp	\$ -	\$ 434	\$ 1,407	\$ 2,890	\$ 3,000	\$ 349	\$ 7,500	\$ 4,500	150.0%
5305	Maintenance - Beach	\$ -	\$ 2,966	\$ 9,334	\$ 3,749	\$ 4,000	\$ 3,332	\$ 5,000	\$ 1,000	25.0%
5261	Maintenance - Seabrook Island Road	\$ 96,636	\$ 1,785	\$ 10,849	\$ 16,560	\$ 25,000	\$ 1,773	\$ 20,000	\$ (5,000)	-20.0%
5301	Maintenance - Town Hall	\$ 22,696	\$ 3,201	\$ 16,825	\$ 55,323	\$ 39,000	\$ 2,138	\$ 4,000	\$ (35,000)	-89.7%
5310	Maintenance - Vehicles & Equipment	\$ -	\$ 309	\$ 191	\$ 171	\$ 2,000	\$ 5,338	\$ 4,000	\$ 2,000	100.0%
5362	Materials & Supplies - Buildings & Grounds	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 25,365	\$ 30,000	\$ (8,000)	-21.1%
5361	Materials & Supplies - Office	\$ 7,525	\$ 5,228	\$ 6,903	\$ 9,833	\$ 13,800	\$ 6,185	\$ 9,500	\$ (4,300)	-31.2%
6201	Memberships, Dues & Subscriptions	\$ 3,110	\$ 15,576	\$ 16,667	\$ 18,343	\$ 21,650	\$ 19,592	\$ 39,150	\$ 17,500	80.8%
5365	Planning & Zoning	\$ -	\$ 86	\$ 596	\$ 251	\$ 500	\$ 56	\$ 500	\$ -	0.0%
5363	Postage	\$ -	\$ 2,940	\$ 2,238	\$ 3,730	\$ 4,750	\$ 2,462	\$ 4,500	\$ (250)	-5.3%
5020	Pre-Employment Expenses	\$ -	\$ -	\$ -	\$ 829	\$ 1,800	\$ 1,006	\$ 1,500	\$ (300)	-16.7%
5366	Printing & Scanning Services	\$ 4,889	\$ 5,256	\$ 2,832	\$ 9,157	\$ 9,000	\$ 9,030	\$ 7,500	\$ (1,500)	-16.7%
5202	Professional Services - Accounting	\$ 13,272	\$ 12,869	\$ 16,388	\$ 16,326	\$ 14,000	\$ 10,888	\$ 16,500	\$ 2,500	17.9%
5201	Professional Services - Auditor	\$ 12,300	\$ 12,300	\$ 14,000	\$ 14,000	\$ 16,000	\$ 14,900	\$ 15,500	\$ (500)	-3.1%
5203	Professional Services - Engineering	\$ -	\$ 104,098	\$ 5,667	\$ 12,886	\$ 15,000	\$ 4,092	\$ 15,000	\$ -	0.0%
5204	Professional Services - Legal	\$ 43,342	\$ 42,581	\$ 9,088	\$ 1,386	\$ 30,000	\$ 4,889	\$ 25,000	\$ (5,000)	-16.7%
5209	Professional Services - Other	\$ 7,115	\$ 74,573	\$ 38,405	\$ 8,828	\$ 43,000	\$ 15,403	\$ 52,000	\$ 9,000	20.9%
6261	Special Events	\$ 5,199	\$ 5,228	\$ 7,622	\$ 5,806	\$ 9,500	\$ -	\$ 3,000	\$ (6,500)	-68.4%
6404	State Court Assessment	\$ -	\$ -	\$ 2,399	\$ 2,938	\$ 2,500	\$ 5,166	\$ -	\$ (2,500)	-100.0%
5405	Telecommunications	\$ 13,903	\$ 9,833	\$ 9,972	\$ 13,422	\$ 24,000	\$ 11,299	\$ 24,300	\$ 300	1.3%
6285	Travel & Training	\$ 2,507	\$ 4,313	\$ 506	\$ 1,397	\$ 15,000	\$ 1,462	\$ 15,750	\$ 750	5.0%
5380	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 4,050	\$ 1,046	\$ 5,600	\$ 1,550	38.3%
5401	Utilities	\$ 25,910	\$ 19,405	\$ 21,424	\$ 39,161	\$ 26,750	\$ 16,659	\$ 27,000	\$ 250	0.9%
6403	Victim's Advocate Assessment	\$ -	\$ -	\$ 336	\$ 633	\$ 500	\$ 357	\$ -	\$ (500)	-100.0%
6402	Victim's Advocate Surcharge	\$ -	\$ -	\$ 725	\$ 900	\$ 800	\$ 325	\$ -	\$ (800)	-100.0%
6216	Website	\$ -	\$ 409	\$ 553	\$ 863	\$ 700	\$ -	\$ 800	\$ 100	14.3%
	TOTAL EXPENDITURES	\$ 1,273,878	\$ 1,230,000	\$ 905,857	\$ 1,046,139	\$ 1,446,833	\$ 860,367	\$ 1,822,198	\$ 375,365	25.9%
REVENUES OVER (UNDER) EXPENDITURES		\$ 164,274	\$ 327,561	\$ 516,141	\$ 710,347	\$ 61,462	\$ 642,608	\$ (93,454)	\$ (154,916)	-252.1%
OTHER FINANCING SOURCES (USES)										
	Transfer In - ATAX (County) Fund	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,027	\$ 72,027	#DIV/0!
	Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,400	\$ 178,400	#DIV/0!
	Transfer Out - Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,000)	\$ (22,000)	#DIV/0!
	Transfer Out - Conservation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)	#DIV/0!
	Transfer Out - Emergency Fund	\$ -	\$ -	\$ (2,000,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
	Transfer Out - Road & Drainage Fund	\$ -	\$ -	\$ (500,000)	\$ (220,000)	\$ (750,000)	\$ (750,000)	\$ (50,000)	\$ 700,000	-93.3%
	Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ (250,000)	\$ -	\$ (160,000)	\$ (160,000)	\$ (1,050,000)	\$ (890,000)	556.3%
	Transfer Out - Vehicle & Equipment Replacemer	\$ -	\$ -	\$ (15,000)	\$ (49,000)	\$ (15,000)	\$ (15,000)	\$ (48,725)	\$ (33,725)	224.8%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (2,765,000)	\$ (329,000)	\$ (1,025,000)	\$ (1,025,000)	\$ (1,070,298)	\$ (45,298)	4.4%
NET CHANGE IN FUND BALANCE		\$ 164,274	\$ 327,561	\$ (2,248,859)	\$ 381,347	\$ (963,538)	\$ (382,392)	\$ (1,163,752)	\$ (200,214)	20.8%
FUND BALANCE, BEGINNING OF YEAR		\$ 4,468,531	\$ 4,632,804	\$ 4,953,793	\$ 2,704,934	\$ 2,294,324	\$ 3,086,281	\$ 2,122,743	\$ (171,581)	-7.5%
FUND BALANCE, END OF YEAR		\$ 4,632,804	\$ 4,960,364	\$ 2,704,934	\$ 3,086,281	\$ 1,330,786	\$ 2,703,889	\$ 958,991	\$ (371,795)	-27.9%

FY 2023 General Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
5005	Salaries - Gross Wages	Town Administrator	1.00	\$ 124,200	\$ 124,200	Includes 9.4% COLA
		Town Clerk/Treasurer	1.00	\$ 79,320	\$ 79,320	"
		Zoning Administrator/Chief Code Enforcement Officer	1.00	\$ 79,320	\$ 79,320	"
		License & Permit Official	1.00	\$ 83,208	\$ 83,208	"
		STR Compliance Manager	1.00	\$ 62,664	\$ 62,664	"
		Code Enforcement Officer	1.00	\$ 54,336	\$ 54,336	"
		Communications & Event Manager	1.00	\$ 65,040	\$ 65,040	New FT Position
		Admin. Assistant	1.00	\$ 48,000	\$ 48,000	Replace existing staff member upon promotion
		Buildings & Grounds Manager	1.00	\$ 68,280	\$ 68,280	"
		PT Code Enforcement Officers (Total Hours)	2000.00	\$ 25	\$ 50,000	48 hr/wk peak; 16 hr/wk off-peak; 232 bank AM hrs = 2,000 hr @ \$25/hour
		PT Event Staff (Total Hours)	200.00	\$ 20	\$ 4,000	Hourly PT personnel to assist with events and activities; 200 hr @ \$20/hour
		Performance / Incentive / Longevity / Bonus Pay (%)	3.00	\$ 7,184	\$ 21,552	Allowance for performance / incentive / longevity / bonus pay (per new policy)
		Salary Contingency (%)	3.00	\$ 7,184	\$ 21,552	Salary contingency of 3% of total wages (1%=\$7,184.00)
TOTAL					\$ 761,472	
TBD	Salaries - Overtime	Bank for Overtime Hours Worked	1.00	\$ 2,000	\$ 2,000	Contingency in case overtime hours are needed
TOTAL					\$ 2,000	
5010	FICA	Town Administrator	1.00	\$ 9,502	\$ 9,502	Social Security & Medicare @ 7.65% of gross wages
		Town Clerk/Treasurer	1.00	\$ 6,068	\$ 6,068	"
		Zoning Administrator/Chief Code Enforcement Officer	1.00	\$ 6,068	\$ 6,068	"
		License & Permit Official	1.00	\$ 6,365	\$ 6,365	"
		STR Compliance Manager	1.00	\$ 4,794	\$ 4,794	"
		Code Enforcement Officer	1.00	\$ 4,157	\$ 4,157	"
		Communications & Event Manager	1.00	\$ 4,976	\$ 4,976	"
		Admin. Assistant	1.00	\$ 3,672	\$ 3,672	"
		Buildings & Grounds Manager	1.00	\$ 5,234	\$ 5,234	"
		PT Code Enforcement Officers	2000.00	\$ 2	\$ 4,000	"
		PT Event Staff	200.00	\$ 2	\$ 400	"
		Performance / Incentive / Longevity / Bonus Pay (%)	3.00	\$ 553	\$ 1,659	Allowance for FICA related to performance / incentive / longevity / bonus pay
		FICA Contingency (%)	3.00	\$ 553	\$ 1,659	FICA contingency of 3% of total (1%=\$553.00)
TOTAL					\$ 58,554	
5014	Medical Insurance	Town Administrator	1.00	\$ 11,784	\$ 11,784	Monthly: Health (\$964.88), Dental (\$13.48), Life (\$0.38), LTD (\$3.22) = \$981.96
		Town Clerk/Treasurer	1.00	\$ 5,763	\$ 5,763	Monthly: Health (\$463.10), Dental (\$13.48), Life (\$0.38), LTD (\$3.22) = \$480.18
		Zoning Administrator/Chief Code Enforcement Officer	1.00	\$ 5,763	\$ 5,763	"
		License & Permit Official	1.00	\$ 5,763	\$ 5,763	"
		STR Compliance Manager	1.00	\$ 5,763	\$ 5,763	"
		Code Enforcement Officer	1.00	\$ 5,763	\$ 5,763	"
		Communications & Event Manager	1.00	\$ 5,763	\$ 5,763	"
		Admin. Assistant	1.00	\$ 5,763	\$ 5,763	"
		Buildings & Grounds Manager	1.00	\$ 9,288	\$ 9,288	Monthly: Health (\$756.84), Dental (\$13.48), Life (\$0.38), LTD (\$3.22) = \$773.92
		Employee Portion Premium Subsidy (%)	100.00	\$ 106	\$ 10,600	Employee subsidy at 100% of monthly premium (9 FTE x \$97.68/mo x 12 months)
		Retiree Insurance	0.00	\$ -	\$ -	Retirees (2) may retain coverage and pay 100% of premium to town
		Medical Insurance Contingency (%)	8.00	\$ 721	\$ 5,768	Insurance contingency of 8% of total (1%=\$721.00)
		TOTAL				
5015	SC Retirement	Town Administrator	1.00	\$ 22,453	\$ 22,431	SCRS: January-June @ 17.56%; July-December @ 18.56% (Blended @ 18.06%)
		Town Clerk/Treasurer	1.00	\$ 14,339	\$ 14,326	"

		Zoning Administrator/Chief Code Enforcement Officer	1.00	\$	14,339	\$	14,326	"
		License & Permit Official	1.00	\$	15,045	\$	15,028	"
		STR Compliance Manager	1.00	\$	11,326	\$	11,318	"
		Code Enforcement Officer	1.00	\$	9,822	\$	9,814	"
		Communications & Event Manager	1.00	\$	11,747	\$	11,747	New FT Position
		Admin. Assistant	1.00	\$	8,669	\$	8,669	"
		Buildings & Grounds Manager	1.00	\$	12,341	\$	12,332	"
		Performance / Incentive / Longevity / Bonus Pay (%)	3.00	\$	1,200	\$	3,600	Allowance for SCRS related to performance / incentive / longevity / bonus pay
		SC Retirement Contingency (%)	3.00	\$	1,200	\$	3,600	SC Retirement contingency of 3% of total (1%=\$1,200.00)
	TOTAL					\$	127,191	
6260	Advertising	Public Notices	1.00	\$	3,500	\$	3,500	Public hearing notices, meeting notices, bid notices, etc.
		The Seabrooker	1.00	\$	9,600	\$	9,600	\$800/month for monthly columns in the Seabrooker
	TOTAL					\$	13,100	
6208	Bank Service Charges	Bank Service Charges	1.00	\$	2,500	\$	2,500	Ordinary bank service charges
	TOTAL					\$	2,500	
6209	Credit Card Processing Charges	Credit Card Processing Fees	1.00	\$	7,500	\$	7,500	Assumes bank service charges of 3% on \$250,000 in CC charges (Square/Stripe)
	TOTAL					\$	7,500	
6301	Capital Expenditures	Gateway & Wayfinder Signage	1.00	\$	25,000	\$	25,000	Est. Contract Price \$30K: \$25K GF / \$5K State ATAX
		Town Hall & Seabrook Island Road Signage	1.00	\$	30,000	\$	30,000	Production and installation of new signs (town hall, street signs, etc)
	TOTAL					\$	55,000	
6288	Community Promotions	Community Promotions Grants	1.00	\$	7,500	\$	7,500	Funding for Community Promotions Grant Program
	TOTAL					\$	7,500	
6290	Contingency	General Contingency	1.00	\$	30,000	\$	30,000	General contingency for unplanned and unbudgeted expenditures
	TOTAL					\$	30,000	
6291	Contracted Services - Beach Patrol	Island Beach Services	0.00	\$	-	\$	-	Est. Contract Price \$240K: \$105K State ATAX / \$40K Town ATAX / \$95K County ATAX
	TOTAL					\$	-	
6292	Contracted Services - IT	VC3	1.00	\$	42,000	\$	42,000	Desktop, Office 365 & Surface Tablet support
	TOTAL					\$	42,000	
6293	Contracted Services - Landscaping	On-Call Landscaping Services	1.00	\$	10,000	\$	10,000	On-call contract due to absence of B&G Manager, large tree removal, etc.
		Debris Removal/Disposal	1.00	\$	2,500	\$	2,500	Disposal of debris and vegetation from compost pile
		Irrigation Clock Replacement	1.00	\$	7,500	\$	7,500	Labor to replace irrigation clocks
		Pine Straw Application	1.00	\$	17,500	\$	17,500	Semi-annual application of pine straw to landscape beds and tree rings
		Seasonal Labor (Temporary)	1.00	\$	20,000	\$	20,000	Contracted labor to assist B&G operations (March thru November)
	TOTAL					\$	57,500	
6295	Contracted Services - Other	Atlantic Pest Control	1.00	\$	1,000	\$	1,000	Quarterly pest control service & annual termite inspection
		Bass Security	1.00	\$	1,000	\$	1,000	Security monitoring service
		Go Store It	1.00	\$	4,500	\$	4,500	Monthly off-site storage fee
		Jan-Pro Commercial Cleaning	1.00	\$	5,000	\$	5,000	Cleaning service
		Civic Plus	1.00	\$	3,000	\$	3,000	Ordinance codification
		Capital Waste	1.00	\$	1,000	\$	1,000	Garbage service
		Shred 360	2.00	\$	750	\$	1,500	Community shredding events (1 spring & 1 fall)
		Miscellaneous Services	1.00	\$	1,500	\$	1,500	Miscellaneous contracted services and overages
	TOTAL					\$	18,500	
6051	Council & Committee Expense	Food & Refreshments	1.00	\$	1,000	\$	1,000	Food and refreshments for council and committee meetings, ceremonies, etc.
		Miscellaneous Expenses	1.00	\$	500	\$	500	Miscellaneous expenses for council and committee meetings

TOTAL						\$ 1,500	
6401	Court Expenses	Judge's Salary (1099)	0.00	\$ -	\$ -		Moved to Court Fund beginning in FY 2023
		Judge Travel & Training	0.00	\$ -	\$ -		Moved to Court Fund beginning in FY 2023
TOTAL						\$ -	
TBD	Donations	MUSC Capital Contribution	1.00	\$ 100,000	\$ 100,000		Donation to MUSC for Sea Islands Medical Center
TOTAL						\$ 100,000	
6205	Election Expenses	Charleston County Board of Elections	1.00	\$ 4,000	\$ 4,000		Costs related to 2023 municipal election
TOTAL						\$ 4,000	
6151	Emergency Communications	Charleston County	1.00	\$ 7,000	\$ 7,000		Quarterly network fees for 800 mHz radios (7 radios)
		Miscellaneous Communication Supplies & Service	1.00	\$ 500	\$ 500		Miscellaneous communication supplies and services
TOTAL						\$ 7,500	
6220	Emergency Preparedness	eGroup	1.00	\$ 15,000	\$ 15,000		Business continuity consultant: CEP updates, DRC exercise (1), etc.
		Auto Owners insurance	1.00	\$ 1,000	\$ 1,000		Insurance for lot used for post-event debris site
		Disaster Awareness Day	1.00	\$ 6,000	\$ 6,000		Costs related to Disaster Awareness Day event (Seabrook to host in 2023)
		Mail Chimp	1.00	\$ 1,000	\$ 1,000		Email distribution list
		Onsolve (Code Red)	1.00	\$ 4,000	\$ 4,000		Annual fee for Code Red
		Flooding Booklets - Printing	1.00	\$ 3,000	\$ 3,000		Printing for annual hurricane/flooding booklets
		Flooding Booklets - Postage	1.00	\$ 1,600	\$ 1,600		Postage for annual hurricane/flooding booklets
		Hurricane Guides	1.00	\$ 400	\$ 400		Purchase of SCEMD Hurricane Guides
		Miscellaneous Emergency Preparedness Expenses	1.00	\$ 2,000	\$ 2,000		Miscellaneous emergency preparedness expenses
TOTAL						\$ 34,000	
6235	Equipment Rentals	Coastal Capital Leasing	1.00	\$ 5,000	\$ 5,000		Copier Lease (Incl. 2,800 BW/mo & 1,000 Color/mo)
		Pitney Bowes	1.00	\$ 1,000	\$ 1,000		Postage Meter Lease
		Units Portable Storage	1.00	\$ 9,000	\$ 9,000		Portable storage unit rentals for Buildings & Grounds
		Buildings & Grounds Equipment Rentals	1.00	\$ 6,000	\$ 6,000		Aerator, backhoe, bobcat, bucket lift, loader, heavy equipment, etc. (as needed)
TOTAL						\$ 21,000	
TBD	Fuel, Gas & Oil	Fuel for Vehicles	4.00	\$ 1,600	\$ 6,400		Fuel for 4 fleet vehicles @ \$1,600/year each (Assumes avg. \$3.75/gal)
		Berkeley Propane	1.00	\$ 800	\$ 800		Propane for emergency generator
TOTAL						\$ 7,200	
6101	Furniture & Equipment	Miscellaneous Furniture & Equipment	1.00	\$ 4,750	\$ 4,750		New & replacement furniture, equipment and décor
		Furniture & Equipment for New Personnel	1.00	\$ 2,500	\$ 2,500		Furniture & equipment for new personnel (Desks, chairs, cabinets, etc.)
		100 Gallon Watering Tank	1.00	\$ 500	\$ 500		For watering newly installed trees, shrubs and perennials
		Irrigation Clocks	5.00	\$ 500	\$ 2,500		Replace 5 irrigation clocks on SI Road and Town Hall with remote controlled clocks
		Commercial Rototiller	1.00	\$ 750	\$ 750		Used in preparing turf areas, flower beds, ruts, old stumps etc. for enhancement
		Commercial Pressure Washer	1.00	\$ 1,000	\$ 1,000		For cleaning the exterior of town hall and town vehicles
		Misc. Buildings & Grounds Equipment	1.00	\$ 3,000	\$ 3,000		Miscellaneous equipment for landscape maintenance
TOTAL						\$ 15,000	
5165	Insurance - Auto	SC Insurance Reserve Fund - Comp & Collision	1.00	\$ 2,000	\$ 2,000		Auto comprehensive & collision
		SC Insurance Reserve Fund - Liability	1.00	\$ 2,500	\$ 2,500		Auto liability
TOTAL						\$ 4,500	
5163	Insurance - Equipment	SC Insurance Reserve Fund - Building & Contents	1.00	\$ 5,000	\$ 5,000		Building & contents
		SC Insurance Reserve Fund - Business Interruption	1.00	\$ 12,000	\$ 12,000		Business interruption
		SC Insurance Reserve Fund - Inland Marine	1.00	\$ 500	\$ 500		800 mHz radios
TOTAL						\$ 17,500	
5162	Insurance - Fidelity Bond	Philadelphia Insurance	1.00	\$ 800	\$ 800		Professional liability
TOTAL						\$ 800	
5161	Insurance - Tort Liability	SC Insurance Reserve Fund - General Tort Liability	1.00	\$ 15,000	\$ 15,000		General tort liability

						\$ -	
	TOTAL					\$ 15,000	
5164	Insurance - Workers Comp	SC Insurance Reserve Fund - Workers Comp	1.00	\$ 7,500	\$ 7,500		Workers compensation
	TOTAL					\$ -	
	TOTAL					\$ 7,500	
5305	Maintenance - Beach	Miscellaneous Beach Maintenance	1.00	\$ 3,500	\$ 3,500		Miscellaneous repair, replacement and maintenance (signage, buoys, etc)
		Debris and animal removal	1.00	\$ 1,500	\$ 1,500		Lump sum for removal of washed-up debris and dead animals on the beach
	TOTAL					\$ 5,000	
5261	Maintenance - Seabrook Island Road	Miscellaneous Repairs and Maintenance	1.00	\$ 17,500	\$ 17,500		Misc. repairs and maintenance to Seabrook Island Road & pathways
		Tidal Outfall Cleaning	1.00	\$ 2,500	\$ 2,500		Annual cleaning of tidal trenches
	TOTAL					\$ 20,000	
5301	Maintenance - Town Hall	Pye Barker Fire & Safety - Fire Inspections	1.00	\$ 500	\$ 500		Annual fire safety inspection
		AGL - HVAC Preventative Maintenance	1.00	\$ 500	\$ 500		Preventative maintenance contract
		Miscellaneous Repairs and Maintenance	1.00	\$ 3,000	\$ 3,000		Miscellaneous repairs and maintenance to Town Hall and associated systems
	TOTAL					\$ 4,000	
5310	Maintenance - Vehicles & Equipment	Vehicle Maintenance	4.00	\$ 500	\$ 2,000		Vehicle service and repairs (Colorado, Silverado, Tahoe & New SUV PHEV)
		Equipment Maintenance	1.00	\$ 2,000	\$ 2,000		Equipment service and repairs
	TOTAL					\$ 4,000	
5362	Materials & Supplies - Buildings & Grounds	Chemicals	1.00	\$ 3,500	\$ 3,500		Fertilizer, herbicide, insecticide, weed control, etc.
		Flowers	1.00	\$ 6,500	\$ 6,500		Seasonal change-out of flower beds at Town Hall & Gateway Sign
		Irrigation Supplies	1.00	\$ 1,500	\$ 1,500		Replace damaged sprinklers, lines, timers, valves, backflow preventers, gauges, etc.
		Grass seed	1.00	\$ 2,500	\$ 2,500		Rye grass for winter overseeding; bermuda and perennial rye seed for turf repairs
		Organic amendments	1.00	\$ 4,000	\$ 4,000		Mulch, topsoil for repairs, replacement pine needles as needed, sand for drainage
		Miscellaneous Supplies	1.00	\$ 5,000	\$ 5,000		Tools, parts, paint, lubricants, oils, chains, trimmer line, blades, tires, etc.
		New plant material	1.00	\$ 5,000	\$ 5,000		New landscape along pathways and at Town Hall (trees, shrubs, grasses, perennials)
		Natural field and veneer stone	1.00	\$ 2,000	\$ 2,000		Replace block wall at gateway sign with taller natural field stone dry stack wall
	TOTAL					\$ 30,000	
5361	Materials & Supplies - Office	Miscellaneous Supplies	1.00	\$ 7,500	\$ 7,500		Miscellaneous office supplies; assumes increase for additional personnel
		Promotional items	1.00	\$ 2,000	\$ 2,000		Town promotional items (Bags, pins, postcards, magnets, etc)
	TOTAL					\$ 9,500	
6201	Memberships, Dues & Subscriptions	Adobe Pro	5.00	\$ 200	\$ 1,000		Annual subscription (5 users @ \$200/user per year)
		AirMedCare	1.00	\$ 9,500	\$ 9,500		Annual membership (Municipal Plan & Census Plan)
		Amazon Business Prime	1.00	\$ 200	\$ 200		Annual membership
		Arlo Secure Plan	1.00	\$ 100	\$ 100		Annual subscription (Video archiving / Sr. Living Facility Monitoring)
		Costco	1.00	\$ 200	\$ 200		Annual membership
		Chamber of Commerce	1.00	\$ 800	\$ 800		Annual membership
		Granicus Host Compliance (Formerly STR Helper)	1.00	\$ 2,800	\$ 2,800		Annual subscription (Short-term rental monitoring software)
		MASC	1.00	\$ 1,000	\$ 1,000		Annual membership / BLOA / MFOCTA / MHRA / SCCDA
		Post & Courier	1.00	\$ 200	\$ 200		Annual subscription (Online only)
		Quickbooks Online	1.00	\$ 600	\$ 600		Annual subscription (Online version)
		SC Beach Advocates	1.00	\$ 500	\$ 500		Annual membership
		Square	1.00	\$ 800	\$ 800		Annual subscription
		Zoom	2.00	\$ 150	\$ 300		Annual subscription (Virtual meeting platform)
		APA/SCAPA	3.00	\$ 450	\$ 1,350		Annual membership for Town Administrator, Zoning Administrator, STR Manager
		GFOA/GFOA SC	1.00	\$ 300	\$ 300		Annual membership for Town Clerk/Treasurer
		ICMA/SCCCMA	2.00	\$ 1,000	\$ 2,000		Annual membership for Town Administrator & Town Clerk/Treasurer
		Professional Grounds Management Society	1.00	\$ 500	\$ 500		Annual membership for Buildings & Grounds Manager
		Miscellaneous / Other	1.00	\$ 1,000	\$ 1,000		Miscellaneous memberships, dues & subscriptions
		Online Permitting System	1.00	\$ 16,000	\$ 16,000		Annual subscription for online permitting system
	TOTAL					\$ 39,150	
5365	Planning & Zoning	Charleston County Recording Fees	1.00	\$ 250	\$ 250		Recording fees for plats

		Maps & Surveys	1.00	\$	250	\$	250	Miscellaneous printing costs for maps and surveys
TOTAL						\$	500	
5363	Postage	Pitney Bowes	1.00	\$	3,000	\$	3,000	Purchase of postage for leased postage meter
		Business License Postage	1.00	\$	1,500	\$	1,500	Postage for business license renewal forms
TOTAL						\$	4,500	
5020	Pre-Employment Expenses	Miscellaneous Pre-Employment Expense	3.00	\$	500	\$	1,500	Advertising, recruitment, background checks, etc.
TOTAL						\$	1,500	
5366	Printing & Scanning Services	DocuSystems	1.00	\$	1,500	\$	1,500	Quarterly per copy overage fees
		Carolina Office Systems	1.00	\$	1,000	\$	1,000	Monthly maintenance contract for printers
		Miscellaneous Printing Services	1.00	\$	1,200	\$	1,200	Miscellaneous printing (business cards, brochures, etc)
		Business License Renewal & Decal Printing	1.00	\$	2,800	\$	2,800	Printing of annual business license renewal forms and decals
		Beach Rules Brochure	1.00	\$	1,000	\$	1,000	Printing of beach rules brochure (Pets, fire, wildlife, vehicles, etc)
TOTAL						\$	7,500	
5202	Professional Services - Accounting	Duffy & Basha (Accounting)	1.00	\$	14,400	\$	14,400	Monthly accounting fees
		ADP (Payroll)	1.00	\$	1,200	\$	1,200	Monthly payroll fees
		Miscellaneous Accounting Services	1.00	\$	900	\$	900	Miscellaneous accounting services
TOTAL						\$	16,500	
5201	Professional Services - Auditor	Mauldin & Jenkins	1.00	\$	15,500	\$	15,500	Annual audit for FY 2022 financials (\$16,500: \$15.5K from GF; \$1K from Court)
TOTAL						\$	15,500	
5203	Professional Services - Engineering	On-Call Engineering Services	1.00	\$	15,000	\$	15,000	Funding for miscellaneous on-call engineering services
TOTAL						\$	15,000	
5204	Professional Services - Legal	Young Clement Rivers	1.00	\$	25,000	\$	25,000	Town attorney & on-call legal services
TOTAL						\$	25,000	
5209	Professional Services - Other	Spatial Engineering (GIS Consultant)	1.00	\$	15,000	\$	15,000	Maintenance of GIS services
		On-Call Consulting Services - Buildings & Grounds	1.00	\$	2,000	\$	2,000	Arborist, turfgrass specialist, landscape architect, etc.
		Marshfront Management Plan Consultant	1.00	\$	35,000	\$	35,000	Planning consultant for development of Marshfront Management Plan
		Strategic Planning Consultant	0.00	\$	10,000	\$	-	Strategic planning consultant for community-wide visioning/identity exercise
TOTAL						\$	52,000	
6261	Special Events	Miscellaneous Events	1.00	\$	3,000	\$	3,000	Miscellaneous events, receptions, etc.
		Christmas Party	0.00	\$	7,500	\$	-	Recommended to be funded from State ATAX
TOTAL						\$	3,000	
6404	State Court Assessment	SC State Treasurer	0.00	\$	2,500	\$	-	Moved to Court Fund beginning in FY 2023
TOTAL						\$	-	
5405	Telecommunications	Employee Cell Phone Allowance	11.00	\$	600	\$	6,600	11 staff (7 FT & 4 PT) x \$600/year (\$50/month x 12 months)
		Comcast Internet	1.00	\$	3,600	\$	3,600	Monthly internet service (150 mbs)
		VC3 Voice Advantage	1.00	\$	5,000	\$	5,000	Monthly VOIP telephone service
		Verizon	1.00	\$	6,600	\$	6,600	Data plans for Surface tablets and Arlo Go (9 Surface x \$50/mo; 1 Arlo x \$100/mo)
		LTE Backup for Town Network Connection	1.00	\$	2,500	\$	2,500	Data service for LTE fallback option in the event internet connection is lost/slow
		AT&T Mobility / Office at Hand	0.00	\$	1,000	\$	-	Monthly toll free number
TOTAL						\$	24,300	
6285	Travel & Training	Town Administrator	1.00	\$	2,000	\$	2,000	Allowance for employee attendance at training, conferences & events
		Town Clerk/Treasurer	1.00	\$	1,500	\$	1,500	"
		Zoning Administrator/Chief Code Enforcement Officer	1.00	\$	1,500	\$	1,500	"
		License & Permit Official	1.00	\$	750	\$	750	"
		STR Compliance Manager	1.00	\$	750	\$	750	"

		Code Enforcement Officer	1.00	\$	750	\$	750	"
		Communications & Event Manager	1.00	\$	1,500	\$	1,500	"
		Admin. Assistant	1.00	\$	750	\$	750	"
		Buildings & Grounds Manager	1.00	\$	1,000	\$	1,000	"
		Town Council	5.00	\$	750	\$	3,750	Allowance for Mayor & Council attendance at training, conferences & events
		Committee Member Training	1.00	\$	1,500	\$	1,500	Training allowance for PC and BOZA members
TOTAL						\$	15,750	
5380	Uniforms	Uniform Allowance (Admin Staff)	13.00	\$	200	\$	2,600	Uniform allowance (shirts, jackets, etc.) for 9 FT + 4 PT members at \$200 each
		Uniform Allowance (Buildings & Grounds)	1.00	\$	1,500	\$	1,500	Uniform allowance for B&G staff (shirts, hats, vests, boots, etc)
		Uniform Allowance (Event Staff)	10.00	\$	75	\$	750	Uniform allowance for PT event staff (shirts, hats, vests, etc)
		Uniform Allowance (Council)	5.00	\$	150	\$	750	Uniform allowance (shirts, jackets, etc.) for 5 members at \$150 each
TOTAL						\$	5,600	
5401	Utilities	Seabrook Island Utility Commission	1.00	\$	18,000	\$	18,000	Water & sewer service at Town Hall; irrigation on SI Road
		Berkeley Electric Coop	1.00	\$	9,000	\$	9,000	Electricity for lighting at Town Hall
TOTAL						\$	27,000	
6403	Victim's Advocate Assessment	County Treasurer	0.00	\$	500	\$	-	Moved to Court Fund beginning in FY 2023
TOTAL						\$	-	
6402	Victim's Advocate Surcharge	County Treasurer	0.00	\$	800	\$	-	Moved to Court Fund beginning in FY 2023
TOTAL						\$	-	
6216	Website	Weebly	1.00	\$	400	\$	400	Website hosting service
		Miscellaneous Website Expenses	1.00	\$	400	\$	400	Miscellaneous expenses
TOTAL						\$	800	

TBD	State Assessment (County 11.16%)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	900	\$	900	#DIV/0!
TBD	State Assessment (State 88.84%)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,163	\$	7,163	#DIV/0!
TBD	Travel & Training	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	750	\$	750	#DIV/0!
TBD	Victim Advocate Surcharge (County)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,250	\$	1,250	#DIV/0!
	TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	19,244	\$	19,244	#DIV/0!
	REVENUES OVER (UNDER) EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(1,181)	\$	(1,181)	#DIV/0!
	OTHER FINANCING SOURCES (USES)																					
	Transfers In - General Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	22,000	\$	22,000	#DIV/0!
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	22,000	\$	22,000	#DIV/0!
	NET CHANGE IN FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,819	\$	20,819	#DIV/0!
	FUND BALANCE, BEGINNING OF YEAR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
	FUND BALANCE, END OF YEAR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,819	\$	20,819	#DIV/0!

FY 2023 STR Permit Fund Summary

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	ORIGINAL	FY 2020 BUDGET	ACTUAL	FY 2021 ACTUAL	BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES														
TBD STR Permit Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	234,000
TOTAL REVENUES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	234,000
EXPENDITURES														
STR Permit Fund Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
REVENUES OVER (UNDER) EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	234,000
OTHER FINANCING SOURCES (USES)														
Transfer Out - General Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(178,400)
Transfer Out - Vehicle Replacement Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(47,200)
TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(225,600)
NET CHANGE IN FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,400
FUND BALANCE, BEGINNING OF YEAR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
FUND BALANCE, END OF YEAR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	8,400

FY 2023 ATAX (State) Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8001	Tourism Related Expenditures (65%)	Seabrook Island Club - Alan Fleming Tennis Tournament	1.00	\$ 17,000	\$ 17,000	Support for Alan Fleming Tennis Tournament
		St. Johns Fire District	1.00	\$ 18,500	\$ 18,500	Funding for 50% of a Zoll X Series Monitor/Defibrillator
		Town of Seabrook Island - Beach Patrol	1.00	\$ 105,000	\$ 105,000	Est. Contract Price \$240K: \$105K State ATAX / \$40K Town ATAX / \$95K County ATAX
		Town of Seabrook Island - Tourism-Related Personnel	0.00	\$ 72,027	\$ -	Est. Cost for tourism-related staff and operating costs (TRANSFER)
		Town of Seabrook Island - Dolphin Education Program	1.00	\$ 10,000	\$ 10,000	Lowcountry Marine Mammal Network (Contract)
		Town of Seabrook Island - Gateway & Wayfinder Signs	1.00	\$ 5,000	\$ 5,000	Matching Funds for Gateway & Wayfinder Signage (MASC Grant)
		Town of Seabrook Island - Linear Park Enhancements	1.00	\$ 200,000	\$ 200,000	Capital Improvements to linear park/pathway (Lighting, signage, benches, fence, etc.)
		Town of Seabrook Island - Special Events	1.00	\$ 40,000	\$ 40,000	Chow Town (\$10,000), Holiday Celebration (\$10,000), Fireworks (\$20,000) etc.
TOTAL					\$ 395,500	
8002	Tourism Promotion (30%)	Charleston County Convention & Visitors Bureau (CVB)	1.00	\$ 135,000	\$ 135,000	30% of ATAX Balance - As required by state law
TOTAL					\$ 135,000	

FY 2023 ATAX (Town) Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
TBD	Contracted Services - Beach Patrol	Island Beach Services	1.00	\$ 40,000	\$ 40,000	Est. Contract Price \$240K: \$105K State ATAX / \$40K Town ATAX / \$95K County ATAX
TOTAL					\$ 40,000	

FY 2023 ATAX (County) Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
TBD	Contracted Services - Beach Patrol	Island Beach Services	1.00	\$ 95,000	\$ 95,000	Est. Contract Price \$240K: \$105K State ATAX / \$40K Town ATAX / \$95K County ATAX
TOTAL					\$ 95,000	

FY 2023 Alcohol Tax Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8505	Capital Expenditures	Capital Project - Beach Signage & Markers Upgrades	1.00	\$ 20,000	\$ 20,000	Capital upgrade to beach signage and markers
TOTAL					\$ 20,000	

FY 2023 ARPA Fund Summary

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
TBD	ARPA Expenditures	TBD	0.00	\$ 914,915	\$ -	TBD by Town Council
					\$ -	
	TOTAL				\$ -	

FY 2023 Court Fund Summary

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
TBD	Salaries - Gross Wages	Municipal Judge	1.00	\$ 4,200	\$ 4,200	Paid at \$350.00/month
					\$ -	
	TOTAL				\$ 4,200	
TBD	FICA	Municipal Judge	1.00	\$ 322	\$ 322	Social Security & Medicare @ 7.65% of gross wages
					\$ -	
	TOTAL				\$ 322	
TBD	SC Retirement	Municipal Judge	1.00	\$ 759	\$ 759	SCRS: January-June @ 17.56%; July-December @ 18.56% (Blended @ 18.06%)
					\$ -	
	TOTAL				\$ 759	
TBD	Jury Trials	Juror Pay	5.00	\$ 300	\$ 1,500	Assumes 5 cases x 12 jurors per case x \$25.00/day
		Jury File	2.00	\$ 75	\$ 150	Cost to acquire jury file from County Election Commission (2x per year)
					\$ -	
	TOTAL				\$ 1,650	
TBD	Law Enforcement Surcharge (State)	State Law Enforcement Surcharge (\$25.00)	50.00	\$ 25	\$ 1,250	State surcharge assumes 50 cases at \$25.00 each
					\$ -	
	TOTAL				\$ 1,250	
TBD	Professional Services - Auditor	Mauldin & Jenkins	1.00	\$ 1,000	\$ 1,000	Annual audit for FY 2022 financials (\$16,500: \$15.5K from GF; \$1K from Court)
					\$ -	
	TOTAL				\$ 1,000	
TBD	State Assessment (County 11.16%)	State Court Assessment (107.5%); County Share (11.16%)	1.00	\$ 900	\$ 900	Assumes 50 cases at \$150 fine = \$7,500 x 107.5% = \$8,063 x 11.16% = \$900
					\$ -	
	TOTAL				\$ 900	
TBD	State Assessment (State 88.84%)	State Court Assessment (107.5%); State Share (88.84%)	1.00	\$ 7,163	\$ 7,163	Assumes 50 cases at \$150 fine = \$7,500 x 107.5% = \$8,063 x 88.84% = \$7,163
					\$ -	Subtract \$1,000 for audit = \$6,163
	TOTAL				\$ 7,163	
TBD	Travel & Training	Municipal Judge	1.00	\$ 750	\$ 750	Allowance for employee attendance at training, conferences & events
					\$ -	
	TOTAL				\$ 750	
TBD	Victim Advocate Surcharge (County)	County Victim Advocate Surcharge (\$25.00)	50.00	\$ 25	\$ 1,250	County surcharge assumes 50 cases at \$25.00 each
					\$ -	
	TOTAL				\$ 1,250	

FY 2023 STR Permit Fund Summary

#	FY 2022 Line Items	Description	#	Cost Per	Recommended	Notes
---	STR Permit Fund Expenditures	None Budgeted	0.00	\$ -	\$ -	
TOTAL					\$ -	

FY 2023 Conservation Fund Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES							
TBD	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	#DIV/0!
TBD	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	#DIV/0!
EXPENDITURES							
TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	#DIV/0!
OTHER FINANCING SOURCES (USES)							
Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 50,600	\$ 50,600	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 50,600	\$ 50,600	#DIV/0!

FY 2023 Emergency Fund Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES							
7950	\$ 25,903	\$ 13,030	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ 25,903	\$ 13,030	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES							
8050	\$ 21,449	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ 21,449	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ 4,453	\$ 13,030	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OTHER FINANCING SOURCES (USES)							
Transfer In - General Fund	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ 2,004,453	\$ 113,030	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ 2,004,453	\$ 2,107,609	\$ 2,117,484	\$ 2,217,484	\$ 109,875	5.2%
FUND BALANCE, END OF YEAR	\$ 2,004,453	\$ 2,117,484	\$ 2,207,609	\$ 2,217,484	\$ 2,317,484	\$ 109,875	5.0%

FY 2023 Road & Drainage Fund Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES							
-----	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES							
8068	\$ 76,683	\$ 50,060	\$ 150,000	\$ 25,600	\$ 100,000	\$ (50,000)	-33.3%
TOTAL EXPENDITURES	\$ 76,683	\$ 50,060	\$ 150,000	\$ 25,600	\$ 100,000	\$ (50,000)	-33.3%
REVENUES OVER (UNDER) EXPENDITURES	\$ (76,683)	\$ (50,060)	\$ (150,000)	\$ (25,600)	\$ (100,000)	\$ 50,000	-33.3%
OTHER FINANCING SOURCES (USES)							
Transfer In - General Fund	\$ 500,000	\$ 220,000	\$ 750,000	\$ 750,000	\$ 50,000	\$ (700,000)	-93.3%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 500,000	\$ 220,000	\$ 750,000	\$ 750,000	\$ 50,000	\$ (700,000)	-93.3%
NET CHANGE IN FUND BALANCE	\$ 423,317	\$ 169,940	\$ 600,000	\$ 724,400	\$ (50,000)	\$ (650,000)	-108.3%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ 423,317	\$ 593,667	\$ 593,257	\$ 1,193,257	\$ 599,590	101.0%
FUND BALANCE, END OF YEAR	\$ 423,317	\$ 593,257	\$ 1,193,667	\$ 1,317,657	\$ 1,143,257	\$ (50,410)	-4.2%

FY 2023 Town Facilities Fund Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES							
-----	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES							
8078	\$ -	\$ -	\$ 60,000	\$ 5,500	\$ 100,000	\$ 40,000	66.7%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 60,000	\$ 5,500	\$ 100,000	\$ 40,000	66.7%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (60,000)	\$ (5,500)	\$ (100,000)	\$ (40,000)	66.7%
OTHER FINANCING SOURCES (USES)							
Transfer In - General Fund	\$ 250,000	\$ -	\$ 160,000	\$ 160,000	\$ 1,050,000	\$ 890,000	556.3%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 250,000	\$ -	\$ 160,000	\$ 160,000	\$ 1,050,000	\$ 890,000	556.3%

NET CHANGE IN FUND BALANCE	\$ 250,000	\$ -	\$ 100,000	\$ 154,500	\$ 950,000	\$ 850,000	850.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 350,000	\$ 100,000	40.0%
FUND BALANCE, END OF YEAR	\$ 250,000	\$ 250,000	\$ 350,000	\$ 404,500	\$ 1,300,000	\$ 950,000	271.4%

FY 2023 Vehicle & Equipment Replacement Fund Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 ACTUAL YTD	FY 2023 BUDGET	CHANGE (\$)	CHANGE (%)
REVENUES							
----- Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES							
8081 Capital Expenditures	\$ -	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (39,000)	\$ (40,000)	\$ (40,000)	#DIV/0!
OTHER FINANCING SOURCES (USES)							
Transfer In - General Fund	\$ 15,000	\$ 49,000	\$ 15,000	\$ 15,000	\$ 48,725	\$ 33,725	224.8%
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 875	\$ 875	#DIV/0!
Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 47,200	\$ 47,200	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ 15,000	\$ 49,000	\$ 15,000	\$ 15,000	\$ 96,800	\$ 81,800	545.3%
NET CHANGE IN FUND BALANCE	\$ 15,000	\$ 49,000	\$ 15,000	\$ (24,000)	\$ 56,800	\$ 41,800	278.7%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ 15,000	\$ 36,000	\$ 64,000	\$ 40,000	\$ 4,000	11.1%
FUND BALANCE, END OF YEAR	\$ 15,000	\$ 64,000	\$ 51,000	\$ 40,000	\$ 96,800	\$ 45,800	89.8%

FY 2023 Conservation Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
TBD	Conservation Fund Expenditures	None Budgeted	0.00	\$ -	\$ -	
TOTAL					\$ -	

FY 2023 Emergency Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8050	Emergency Fund Expenditures	None Budgeted	0.00	\$ -	\$ -	
TOTAL					\$ -	

FY 2023 Road and Drainage Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8068	Capital Expenditures	Capital Project - Road & Drainage Improvement	1.00	\$ 100,000	\$ 100,000	Design, engineering, permitting of road and drainage improvements
TOTAL					\$ 100,000	

FY 2023 Town Facilities Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8078	Capital Expenditures	Capital Project - Town Hall Annex	1.00	\$ 35,000	\$ 35,000	Final design, bid package and permitting for Town Hall Annex (Mid 2023 Bid)
		Capital Project - Town Hall Garage	1.00	\$ 30,000	\$ 30,000	Final design, bid package and permitting for Town Hall Garage (Mid 2023 Bid)
		Capital Project - Town Hall Misc. Professional Services	1.00	\$ 35,000	\$ 35,000	Engineering, landscape architect, interior design, etc. (As Needed)
TOTAL					\$ 100,000	

FY 2023 Vehicle & Equipment Replacement Fund Expenditure Details

#	FY 2023 Line Items	Description	#	Cost Per	Recommended	Notes
8081	Capital Expenditures	Vehicle	1.00	\$ 40,000	\$ 40,000	Purchase of Compact SUV (or Plug-in Hybrid Vehicle) for STR Compliance Officer
TOTAL					\$ 40,000	