

TOWN OF SEABROOK ISLAND

Town Council Meeting

November 28, 2023– 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 24, 2023
 - Town Council Work Session Meeting Minutes – November 14, 2023
3. **Presentations:** *There are no presentations.*
4. **Public Hearing Items:**
 - Ord. 2023-12: An ordinance amending the Business License Ordinance of the Town of Seabrook Island to update the class schedule as required by Act 176 of 2020
 - Ord. 2023-13: An ordinance adopting a second amendment to the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023
 - ~~Ord. 2023-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina, so as to establish regulations pertaining to prohibited noise; property maintenance; trash, litter and debris; illegal dumping; and the parking of vehicles and equipment; to repeal Sections 14-21 through 14-24 relating to public nuisances; to repeal Section 22-21 relating to illegal dumping; and other matters related thereto [CANCELLED]~~
 - ~~Ord. 2023-15: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Article 2, General Provisions; Section 2.1, General Compliance; so as to repeal subsection (e) pertaining to the placement and storage of trash, litter and junk on premises within the town; Article 9, Conditional Use Requirements; Section 9.4, Specific Use Requirements; so as to amend the conditional use provisions of subsection (O) pertaining to short term rental units; and Appendix E, Fee Schedule; so as to update the schedule of fees to reflect changes relating to permitting requirements and procedures for short term rental units within the town [CANCELLED]~~

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 concerning the Charleston County Regional Hazard Mitigation Plan
 - Comment regarding agenda revisions (Public Hearings)
- **Town Administrator**
 - Town Attorney Request for Qualifications (RFQ)
 - Reminder of volunteer opportunities for town boards, commissions and committees [[LINK: www.surveymonkey.com/r/QLL6ZZ5](http://www.surveymonkey.com/r/QLL6ZZ5)]
- **Assistant Town Administrator**
 - Report of Financials for the Month of October 2023
- **Town Attorney**
- **Zoning Administrator**
 - Code Enforcement Summary
- **Communications & Events Manager**
 - Town of Seabrook Island Holiday Extravaganza: December 7th (5:00 to 8:00 PM)
 - Toys for Tots Campaign: Accepting donations at Town Hall until December 7th

8. **Ordinances for Second Reading:**

- Ord. 2023-12: An ordinance amending the Business License Ordinance of the Town of Seabrook Island to update the class schedule as required by Act 176 of 2020
- Ord. 2023-13: An ordinance adopting a second amendment to the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023

9. **Ordinances for First Reading:**

- ~~Ord. 2023-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina, so as to establish regulations pertaining to prohibited noise; property maintenance; trash, litter and debris; illegal dumping; and the parking of vehicles and equipment; to repeal Sections 14-21 through 14-24 relating to public nuisances; to repeal Section 22-21 relating to illegal dumping; and other matters related thereto [REMOVED]~~
- ~~Ord. 2023-15: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Article 2, General Provisions; Section 2.1, General Compliance; so as to repeal subsection (e) pertaining to the placement and storage of trash, litter and junk on premises within the town; Article 9, Conditional Use Requirements; Section 9.4, Specific Use Requirements; so as to amend the conditional use provisions of subsection (O) pertaining to short term rental units; and Appendix E, Fee Schedule; so as to update the schedule of fees to reflect changes relating to permitting requirements and procedures for short term rental units within the town [REMOVED]~~
- Ordinance 2023-16: An ordinance amending the Zoning Map of the Town of Seabrook Island so as to change to zoning designation for Charleston County Tax Map Number 147-06-00-015, containing approximately 0.51 +/- acres located at 2856 Cap'n Sams Road, from the Moderate Lot Single-Family Residential (R-SF2) District to the Conservation (CP) District
- Ordinance 2023-17: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article I, In General; Section 2-102, Personnel Policies and Procedures Adopted; so as to adopt an updated version of the "Town of Seabrook Island Employee Handbook"
- Ordinance 2023-18: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina for the fiscal year beginning January 1, 2024, and ending December 31, 2024

10. Other Action Items

- Resolution 2023-32: A resolution to appoint and commission Beth Rinehimer as a Code Enforcement Officer for the proper security and general welfare for the Town of Seabrook Island
- Appointment of Interim Clerk of Court for the Town of Seabrook Island
- Approval of gateway and wayfinder signage design for Seabrook Island Road (MASC Grant)
- Approval of installation of four Level-2 Universal EV Chargers at Seabrook Island Town Hall (Berkeley Electric Coop Grant)

11. 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 24, 2023

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



MINUTES

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

Mayor Gregg called the October 24, 2023, Town Council Regular Meeting to order at 2:30PM. Councilwoman Finke, Councilmen Goldstein and Kortvelesy, Town Administrator Joe Cronin, Zoning Administrator Newman, Communications & Events Manager Robin Ochoa, and Assistant Town Administrator Katharine Watkins participated in the meeting. The Assistant Town Administrator confirmed the requirements of the SC Freedom of Information Act have been satisfied.

2. Approval of Minutes:

- Town Council Regular Meeting Minutes – September 26, 2023
- Town Council Work Session Meeting Minutes – October 10, 2023
- Town Council Budget Workshop Minutes – October 13, 2023
- Town Council Budget Workshop Minutes – October 20, 2023

Councilwoman Finke moved to approve the previous meeting minutes of September 26th; Councilman Kortvelesy seconded. All voted in favor.

The previous meeting minutes of September 26th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 10th; Councilman Kortvelesy seconded. All voted in favor.

The previous meeting minutes of October 10th were approved.

Councilwoman Finke moved to approve the previous meeting minutes of October 13th; Councilman Kortvelesy 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 20th; Councilman Kortvelesy seconded. All voted in favor.

The previous meeting minutes of October 20th were approved.

3. Presentations:

None.

4. Public Hearing Items:

- Ord. 2023-11: An ordinance authorizing the issuance and sale of a not to exceed \$5,500,000 General Obligation Bond, Series 2023, or such other appropriate series designation, of the Town of Seabrook Island, South Carolina or one or more notes issued in anticipation thereof to pay the costs of repairs, replacements and debris removal arising from a major or catastrophic storm event of natural disaster and the cost of issuance of such bond or notes; fixing the form and details of the bond; authorizing the Mayor and Town Administrator, or either of them acting alone, to prescribe certain details relating to the bond; providing for the payment of the bond and the disposition of the proceeds thereof; and other matters relating thereto

Mayor Gregg opened the public hearing at 2:34PM.

Assistant Town Administrator Watkins noted the following comments were received for Ord. 2023-11 prior to the meeting today:

- Bob Fine, 811 Tree loft Trace, commented on suggested changes to the Ord. 2023-11 neither in favor nor opposed.
- Paul McLaughlin, 3061 Baywood Dr., commented on Ord. 2023-11, neither for nor against.

Bruce Kleinman, 1400 Nancy Island Dr, commented not in favor of Ord. 2023-11.

Mayor Gregg closed the public hearing at 2:39pm.

5. Citizens Comments:

Assistant Town Administrator Watkins summarized the comments received prior to the Council Meeting. *Note: All comments received prior to the meeting are available for viewing and are subject to S.C. FOIA laws.*

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

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

Mayor Gregg summarized the Community Promotions and Engagement Committee meeting of October 19th.

Mayor Gregg summarized the recent Seabrook Island Property Owners Association's (SIPOA) Long Range Planning meeting.

- Environment and Wildlife Committee

Councilwoman Finke noted the October Environment and Wildlife Committee Meeting was cancelled and the next meeting will be held on November 9th.

- Public Safety Committee

Councilman Kortvelesy summarized the Public Safety Committee Meeting held on October 17th.

Councilman Kortvelesy noted the costs of clean up as outlined in the Town's Comprehensive Emergency Plan as it relates to Ord. 2023-11.

- Public Works Committee

Councilman Goldstein updated the Council on the status of the Seabrook Island Road Project and asked Council to give authorization to Town Administrator Cronin to be able to obtain the proper permits.

Councilman Goldstein noted the crosswalk and radar signs have been installed along Seabrook Island Road.

Mayor Gregg moved to authorize Town Administrator Cronin to obtain the permits for Seabrook Island Road Project with ESP Associates; Councilwoman Finke seconded.

Town Administrator Cronin summarized the project so far and the steps needed to move forward.

Discussions and clarifications were had with members of the Council and members of the audience.

Using the original motion, a vote was taken; all voted in favor.

Town Administrator Cronin was authorized to sign off and obtain the permits for the Seabrook Island Road Project.

- **Special Committees**

None.

- **Ad Hoc Committees**

Councilwoman Finke summarized the proposed nuisance and short-term rental ordinances are on the agenda for discussion and the history behind the ordinances.

- **Board of Zoning Appeals**

None.

- **Planning Commission**

None.

- **State Accommodations Tax Advisory Committee**

None.

- **Utility Commission**

Commissioner Smith-Jones summarized the meeting of October 18th and the financials and operations for the month of September and the year to date.

Discussions were had with members of council and members of the audience.

7. Reports Town Officers:

- **Mayor**

- Update from Informal Discussion with Representatives of SIPOA and Club

Mayor Gregg summarized recent informal discussions had with representatives of SIPOA and the Seabrook Island Club.

- Update, if any, from Charleston County Concerning Regional Hazard Mitigation Plan

No update was given.

- **Town Administrator**

Town Administrator Cronin noted the push button crosswalks and radar signs were installed along Seabrook Island Road and are operational.

- **Assistant Town Administrator**

- Report of Financials for the Month of September 2023

Assistant Town Administrator Watkins summarized the September Financials as follows:

- Total fund balance ending on September 30, 2023, was \$9,383,970 an amount about \$1,841,153 more than the balance as September 30, 2022.
- Revenues for September totaled \$199,072 representing about 102.9% for the 2023 annual budget and being about \$69,377 more than for the same period in 2022.
- Expenditures for September totaled \$113,092 which is 64.3% of the 2023 annual budget.
- Expenditures for the year to date are approximately \$35,378 more compared to the same period of 2022.

- Excess revenues over expenditures were \$84,890 for September compared to an excess revenues over expenditures of \$51,982 in 2022, representing an increase in revenue from this year compared to last.

Discussions were had with members of council and members of the audience.

- **Town Attorney**

None.

- **Zoning Administrator**

- Code Enforcement Summary

Zoning Administrator Newman summarized the code enforcement summary since the previous Town Council meeting.

Discussions were had with members of council.

- **Communications & Events Manager**

Communications & Events Manager Ochoa updated the council on the status of the Holiday Extravaganza on December 7th, the status of the Communications Plan, and monthly newsletter.

Discussions were had with members of council.

8. Ordinances for Second Reading:

- Ord. 2023-08: An ordinance amending the zoning map of the Town of Seabrook Island so as to change the zoning designation for Charleston County Tax Map Number 149-06-00-016, containing approximately 0.27+/- acres at 2125 Royal Pine Dr, from the Moderate Single Family (R-SF2) District to the Conservation (CP) District

Councilwoman Finke moved to approve Ord. 2023-08; Councilman Kortvelesy seconded. All voted in favor.

Ord. 2023-08 passed second reading and was adopted.

- Ord. 2023-09: An ordinance amending the zoning map of the Town of Seabrook Island so as to change the zoning designation for Charleston County Tax Map Number 147-06-00-062, containing approximately 0.27+/- acres at 2156 Royal Pine Dr, from the Moderate Single Family (R-SF2) District to the Conservation (CP) District

Councilwoman Finke moved to approve Ord. 2023-09; Councilman Kortvelesy seconded. All voted in favor.

Ord. 2023-09 passed second reading and was adopted.

- Ord. 2023-11: An ordinance authorizing the issuance and sale of a not to exceed \$5,500,000 General Obligation Bond, Series 2023, or such other appropriate series designation, of the Town of Seabrook Island, South Carolina or one or more notes issued in anticipation thereof to pay the costs of repairs, replacements and debris removal arising from a major or catastrophic storm event of natural disaster and the cost of issuance of such bond or notes; fixing the form and details of the bond; authorizing the Mayor and Town Administrator, or either of them acting alone, to prescribe certain details relating to the bond; providing for the payment of the bond and the disposition of the proceeds thereof; and other matters relating thereto

Councilwoman Finke moved to approve Ord. 2023-11; Councilman Kortvelesy seconded.

Mayor Gregg moved to amend Ord. 2023-11 as follows: at Section 3, second paragraph insert “(including the interest rate)” immediately following “advantageous to the Town” and following “receipt of one or more bids” delete the text “, provided in all events the net interest cost does not exceed 6% per annum”. Councilwoman Finke seconded.

Discussions were had with members of council.

Using the motion for the amendment, a vote was taken; all voted in favor.

The amendment was approved.

The council voted on Ord.2023-11 as amended; all voted in favor.

Ord. 2023-11 passed second reading as amended and was adopted.

9. Ordinances for First Reading:

- Ord. 2023-12: An ordinance amending the Business License Ordinance of the Town of Seabrook Island to update the class schedule as required by Act 176 of 2020

Councilwoman Finke moved to approve Ord. 2023-12; Councilman Kortvelesy seconded.

Town Administrator Cronin summarized Ord. 2023-12.

Using the original motion, a vote was taken; all voted in favor.

Ord. 2023-12 passed first reading.

- Ord. 2023-13: An ordinance adopting a second amendment to the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023

Councilwoman Finke moved to approve Ord. 2023-13; Councilman Kortvelesy seconded.

Town Administrator Cronin summarized Ord. 2023-13.

Using the original motion, a vote was taken; all voted in favor.

Ord. 2023-13 passed first reading.

10. Other Action Items

- **Res. 2023-31:** A resolution adopting Business License Appeal Procedures for the Town of Seabrook Island

Councilwoman Finke moved to approve Res. 2023-31; Councilman Kortvelesy seconded.

Town Administrator Cronin summarized Res. 2023-31.

Discussions were had with members of council.

Using the original motion, a vote was taken; all voted in favor.

Res. 2023-31 was approved and adopted.

11. Items for Information or Discussion:

- **Short-Term Rental Ad Hoc Committee Recommendations**

The following ordinances are for discussion purposes only; no votes will be taken:

- **Ord. 2023-14:** An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina, so as to establish regulations pertaining to prohibited noise; property maintenance; trash, litter and debris; illegal dumping; and the parking of vehicles and equipment; to repeal Sections 14-21 through 14-24 relating to public nuisances; to repeal Section 22-21 relating to illegal dumping; and other matters related thereto
- **Ord. 2023-15:** An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Article 2, General Provisions; Section 2.1, General Compliance; so as to repeal subsection (e) pertaining to the placement and storage of trash, litter and junk on premises within the town; Article 9, Conditional Use Requirements; Section 9.4, Specific Use Requirements; so as to amend the conditional use provisions of subsection (O) pertaining to short-term rental units; and Appendix E, Fee Schedule; so as to update the schedule of fees to reflect changes relating to permitting requirements and procedures for short-term rental units within the town

Councilwoman Finke and Town Administrator Cronin summarized Ord. 2023-14 and Ord. 2023-15.

Discussions were had with members of the council and the audience.

12. Citizen Comments:

Bruce Kleinman, 1400 Nancy Island Dr, commented on the proposed short-term rental ordinance and how it was presented.

Susan McLaughlin, 3061 Baywood Dr, commented on enforcement within the Town of Seabrook Island.

Paul McLaughlin, 3061 Baywood Dr, commented on the proposed cap on short-term rentals in the proposed changes to the rental ordinance.

Annie Smith-Jones, no address given, inquired about the number of active short-term rental permits issued.

13. Council Comments

14. Adjournment

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

The meeting adjourned at 5:43PM.

Date: October 24, 2023

Prepared by: *Katharine E. Watkins*
Assistant Town Administrator

Note: These minutes are not verbatim minutes. To listen to the meeting, please use the following link:
<https://www.youtube.com/@townofseabrookisland5287/streams>

TOWN OF SEABROOK ISLAND

Town Council – Work Session
November 14, 2023

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



MINUTES

Call to Order – Roll Call – Freedom of Information

Mayor Gregg called the November 14, 2023, Town Council Work Session to order at 1:00PM. Councilwoman Finke, Councilmen Goldstein and Kortvelesy, Town Administrator Joe Cronin, Zoning Administrator Tyler Newman, Communications & Events Manager Robin Ochoa, and Assistant Town Administrator Katharine Watkins participated in the meeting. The Assistant Town Administrator confirmed that notice of the meeting was posted, and the requirements of the Freedom of Information Act had been met.

Mayor John Gregg

- Resignation of Councilman Goldstein

Mayor Gregg noted that Councilman Goldstein will resign from Town Council following the November 14th Work Session.

- Update (if any) of Charleston Regional Hazard Mitigation Plan

Mayor Gregg updated council members on the status of the Charleston Hazard Mitigation Plan.

- Update for Community Promotions and Engagement Committee (no meeting – Communications Plan draft review)

Mayor Gregg noted the last meeting of the CPEC was in October and will have returned comments on the Communications Plan draft review.

- Update from Seabrook Island Property Owners Association (SIPOA) Long Range Planning Committee Meeting of November 14th

Mayor Gregg summarized the SIPOA Long Range Planning Committee meeting of November 14th.

Discussions were had with members of council.

Town Council Members:

- **Jeri Finke**

Councilwoman Finke noted the upcoming EWC meeting for November 16th has been postponed to a future date.

- **Barry Goldstein**

None.

- **Dan Kortvelesy**

Councilman Kortvelesy summarized a meeting had with Charleston County Sheriff's Office and SIPOA.

Town Administrator Joe Cronin

- Action Items for November 28, 2023, Meeting:

- Pending Ordinances

- Ord. 2023-12: An ordinance amending the Business License Ordinance of the Town of Seabrook Island to update the class schedule as required by Act 176 of 2020 (*Second reading and public hearing*)

Town Administrator Cronin summarized Ord. 2023-12 for members of council as it is up for a public hearing and second hearing and proposed changes for second reading to change the codified business license language rather than the ordinance as proposed by the Municipal Association of South Carolina.

- Ord. 2023-13: An ordinance adopting a second amendment to the annual operating budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023 (*Second reading and public hearing*)

Town Administrator Cronin summarized Ord. 2023-13 for members of council as it is up for second reading and public hearing.

- Ordinance 2023-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina, so as to establish regulations pertaining to prohibited noise; property maintenance; trash, litter and debris; illegal dumping; and the parking of vehicles and equipment; to repeal Sections 14-21 through 14-24 relating to public nuisances; to repeal Section 22-21 relating to illegal dumping; and other matters related thereto (*First reading and public hearing*)

Town Administrator Cronin summarized Ord. 2023-14 and Ord. 2023-15 for members of council as they are up for first reading and public hearing.

Discussions were had with members of council.

- Ordinance 2023-15: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Article 2, General Provisions; Section 2.1, General Compliance; so as to repeal subsection (e) pertaining to the placement and storage of trash, litter and junk on premises within the town; Article 9, Conditional Use Requirements; Section 9.4, Specific Use Requirements; so as to amend the conditional use provisions of subsection

(O) pertaining to short-term rental units; and Appendix E, Fee Schedule; so as to update the schedule of fees to reflect changes relating to permitting requirements and procedures for short-term rental units within the town (*First reading and public hearing*)

- Ordinance 2023-16: An ordinance amending the Zoning Map of the Town of Seabrook Island so as to change to zoning designation for Charleston County Tax Map Number 147-06-00-015, containing approximately 0.51 +/- acres located at 2856 Cap'n Sams Road, from the Moderate Lot Single-Family Residential (R-SF2) District to the Conservation (CP) District (*First reading*)

Town Administrator Cronin summarized Ord. 2023-16 for members of council as it is up for first reading.

- Ordinance 2023-17: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article I, In General; Section 2-102, Personnel Policies and Procedures Adopted; so as to adopt an updated version of the "Town of Seabrook Island Employee Handbook" (*First reading*)

Town Administrator Cronin and Assistant Town Administrator Watkins summarized Ord. 2023-17 for members of council as it is up for first reading.

Discussions were had with members of council.

- Ordinance 2023-18: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina for the fiscal year beginning January 1, 2024, and ending December 31, 2024 (*First reading*)

Town Administrator Cronin summarized Ord. 2023-18 for members of council as it is up for first reading.

- Other Action Items

- Resolution 2023-32: A resolution to appoint and commission Beth Rinehimer as a Code Enforcement Officer for the proper security and general welfare for the Town of Seabrook Island

Town Administrator Cronin summarized Res. 2023-32 for members of council.

- Appointment of Interim Clerk of Court

Town Administrator Cronin noted that if Ms. Rinehimer is appointed as a Code Enforcement Officer, she will no longer be able to serve as Clerk of Court. Town Administrator Cronin recommended that Assistant Town Administrator Watkins to be the interim Clerk of Court.

- Items for information / Discussion

- Upcoming Vacancies on Town Boards, Commissions and Committees

- Planning Commission
 - 3 vacancies due to term expiration
 - Appointment for new 2-year terms (Jan. 1, 2024 – Dec. 31, 2025)
- Board of Zoning Appeals
 - 1 vacancy due to resignation
 - Appointment for remainder of unexpired term (ending Dec. 31, 2025)
- Accommodations Tax Advisory Committee
 - 2 vacancies due to resignation
 - Appointment for remainder of unexpired terms (ending Dec. 31, 2024)
- Community Promotion and Engagement Committee
 - 4 vacancies due to term expiration
 - Appointment for new 2-year terms (Jan. 1, 2024 – Dec. 31, 2025)
- Environment and Wildlife Committee
 - 4 vacancies due to term expiration
 - Appointment for new 2-year terms (Jan. 1, 2024 – Dec. 31, 2025)
- Public Safety Committee
 - 4 vacancies due to term expiration
 - Appointment for new 2-year terms (Jan. 1, 2024 – Dec. 31, 2025)
- Public Works Committee
 - 4 vacancies due to term expiration
 - Appointment for new 2-year terms (Jan. 1, 2024 – Dec. 31, 2025)

Town Administrator Cronin noted the upcoming vacancies at the end of 2023 and asked to advertise for appointment in January 2024.

Discussions were had with members of council.

○ Upcoming Appointments

- Town Attorney
 - Appointment for new 2-year term (Jan. 1, 2024 – Dec. 31, 2025)

Town Administrator Cronin noted the Town Attorney will be up for a new term concurrent with the new council.

- Clerk of Court
 - Appointment of Permanent Clerk of Court

Town Administrator Cronin noted the vacancy for the Administrative Assistant/Clerk of Court for the new year.

○ Project Updates

- Update regarding the installation of electric vehicle charging stations

Town Administrator Cronin updated members of council on the status of the installation of electric vehicle charging stations with Berkeley Electric Co-op.

- Update regarding vehicle purchase

Town Administrator Cronin updated members of council on the new vehicle purchase.

Assistant Town Administrator Katharine Watkins

- Gateway and Wayfinder Signage Update with ESP Associates

Assistant Town Administrator Watkins summarized the proposed gateway and wayfinder signage with Kaitlin Vaughn (ESP Associates), and Town Administrator Joe Cronin.

Discussions were had with members of council.

Adjourn

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

The meeting adjourned at 2:42 pm.

Date: November 14, 2023

Prepared by: *Katharine E. Watkins*
Asst. Town Administrator

Note: These minutes are not verbatim minutes. To listen to the meeting, please use the following link:
<https://www.youtube.com/@townofseabrookisland5287/streams>

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-12

ADOPTED _____

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE OF THE TOWN OF SEABROOK ISLAND TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020, AND OTHER MATTERS RELATED THERETO

WHEREAS, the Town of Seabrook Island (the "~~Municipality~~Town") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3, to impose a business license tax on gross income; and

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

WHEREAS, the Standardization Act requires that by December ~~thirty first~~31st of ~~every each~~ odd-numbered year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office; and

WHEREAS, following the enactment of the Standardization Act, and in order to comply with the requirements of the Standardization Act, the ~~Municipality~~Mayor and Council of the Town (the "Town Council") enacted Ordinance No. 2021-15 on December 14, 2021, in order to comply with the requirements of the Standardization Act which ordinance has been codified in Chapter 8, Article 1, of the Town Code (the "Current Business License Ordinance"); and

WHEREAS, the Town Council ~~of the Municipality (the "Council")~~ now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association; and

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. Amendments to Appendix A.** Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:~~

- ~~(a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.~~
- ~~(b) Class 8.6 is hereby amended and restated in its entirety to read as follows: "8.6 NAICS Code Varies – Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard~~

~~or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”~~

~~(c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.~~

~~**SECTION 2. Amendments to Appendix B.** Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:~~

~~(a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.~~

~~(b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.~~

~~(c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.~~

~~**SECTION 3. Repealed, Effective Date.** All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2024.~~

SECTION 1. Amending Chapter 8 of the Town Code. The Town Code for the Town of Seabrook Island, Chapter 8, Businesses and Business Regulations; Article 1, Business License; is hereby amended to read as follows:

Chapter 8. Businesses and Business Regulations

Article 1. Business License

Section 8-1. License Required.

Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the Town of Seabrook Island, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-2. Definitions.

The following words, terms, and phrases, when used in this ~~ordinance~~ article, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ~~ordinance~~ article unless the context otherwise requires:

- (a) *“Business”* means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.
- (b) *“Charitable Organization”* means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).
- (c) *“Charitable Purpose”* means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.
- (d) *“Classification”* means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.
- (e) *“Council”* means the Town Council of the Town of Seabrook Island
- (f) *“Domicile”* means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ~~ordinance~~article, a licensee may be deemed to have more than one domicile.
- (g) *“Gross Income”* means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Town. If the licensee has a domicile within the Town, business done within the Town shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Town, business done within the Town shall include only gross receipts or revenue received or accrued within the Town. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Town must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Town. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencies. In calculating gross income for certain businesses, the following rules shall apply:
 - (1) Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
 - (2) Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.

- (3) Gross income for manufacturers of goods or materials with a location in the Town shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.
- (h) *"License Official"* means a person designated to administer this [ordinance article](#). Notwithstanding the designation of a primary license official, the Town may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.
- (i) *"Licensee"* means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.
- (j) *"NAICS"* means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.
- (k) *"Person"* means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.
- (l) *"Town"* means the Town of Seabrook Island, South Carolina.

Section 8-3. Purpose and Duration.

The business license required by this [ordinance article](#) is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on April 30, 2022, shall commence on January 1, 2021, and shall run for a 16-month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; provided, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this [ordinancearticle](#) and the rates herein shall remain in effect from year to year as amended by the Council.

Section 8-4. Business License Tax, Refund.

- (a) The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 8-12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- (c) A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Town before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Town shall approve or deny the refund request and, if approved, shall issue the refund to the business within thirty (30) days after receipt of the request.

Section 8-5. Registration Required.

- (a) The owner, agent, or legal representative of every business subject to this [ordinancearticle](#), whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; provided, a new business shall be required to have a business license prior to operation within the Town, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- (b) Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this [ordinancearticle](#) by the

license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.

- (c) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Town have been paid.
- (d) The Town shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.

Section 8-6. Deductions, Exemptions, and Charitable Organizations.

- (a) No deductions from gross income shall be made except income earned outside of the Town on which a license tax is paid by the business to some other municipality or county and fully reported to the Town, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- (b) No person shall be exempt from the requirements of the [ordinance article](#) by reason of the lack of an established place of business within the Town, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this [ordinance article](#) by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this [ordinance article](#).
- (c) Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Town. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- (d) A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- (e) A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable

organization as defined in this [ordinancearticle](#), or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this [ordinancearticle](#). Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 8-7. False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this [ordinancearticle](#) to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this [ordinancearticle](#).

Section 8-8. Display and Transfer.

- (a) All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Town.
- (b) Commercial vehicles operating within the Town shall display an annual business license decal, which shall be used for identification purposes only. One business license decal will be provided with each license issued. Additional decals may be purchased for a fee not to exceed \$5.00 per decal.
- (c) A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-9. Administration of Ordinance.

The license official shall administer the provisions of this [ordinancearticle](#), collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the Town Attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this [ordinancearticle](#), and perform such other duties as may be duly assigned.

Section 8-10. Inspection and Audits.

- (a) For the purpose of enforcing the provisions of this [ordinancearticle](#), the license official or other authorized agent of the Town is empowered to enter upon the premises of any

person subject to this [ordinancearticle](#) to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.

- (b) The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the [ordinancearticle](#). Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this [ordinancearticle](#), state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 8-11. Assessments, Payment under Protest, Appeal.

- (a) Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Town pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- (b) The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses including, without limitation, for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 8-12. Delinquent License Taxes, Partial Payment.

- (a) For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the Town Attorney for appropriate legal action.
- (b) Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; provided, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-13. Notices.

The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Town three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 8-14. Denial of License.

- (a) The license official may deny a license to an applicant when the license official determines:
 - (1) The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
 - (2) The activity for which a license is sought is unlawful or constitutes a public nuisance per se or per accidens;
 - (3) The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
 - (4) The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Town or in another jurisdiction;
 - (5) The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Town of any tax or fee;
 - (6) A licensee has actual knowledge or notice or, based on the circumstances, reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
 - (7) The license for the business or for a similar business of the licensee in the Town or another jurisdiction has been denied, suspended, or revoked in the previous license year.
- (b) A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 8-15. Suspension or Revocation of License.

- (a) When the license official determines:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;
- (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this [ordinance article](#);
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- (4) A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- (5) A licensee has engaged in an unlawful activity or nuisance related to the business; or
- (6) A licensee is delinquent in the payment to the Town of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Town by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

- (b) The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this [ordinance article](#).

Section 8-16. Appeals to Council or its Designee.

- (a) Except with respect to appeals of assessments under Section 8-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- (b) A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee

shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Town.

- (c) Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- (d) For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town may establish a different procedure by ordinance.

Section 8-17. Consent, franchise, or license required for use of streets.

- (a) It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Town any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- (b) The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 8-18. Confidentiality.

Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Town may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or return required under this [ordinancearticle](#). Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this [ordinancearticle](#).

Section 8-19. Violations.

Any person violating any provision of this [ordinancearticle](#) shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this [ordinancearticle](#).

Section 8-20. Severability.

A determination that any portion of this [ordinancearticle](#) is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this [ordinancearticle](#) and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 et seq., the standardization act shall control.

Section 8-21. Classification and Rates.

- (a) The business license tax for each class of businesses subject to this [ordinancearticle](#) shall be computed in accordance with the current Business License Rate Schedule, designated as Appendix A to this [ordinancearticle](#), which may be amended from time to time by the Council.
- (b) The current Business License Class Schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Town shall adopt, by ordinance, the latest standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Town, the revised Business License Class Schedule shall then be appended to this [ordinancearticle](#) as a replacement Appendix B.
- (c) The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The Business License Class Schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the Business License Class Schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- (d) A copy of the class schedule and rate schedule shall be filed in the office of the Town Clerk.

APPENDIX A
BUSINESS LICENSE RATE SCHEDULE

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 35.00	\$ 1.45
2	\$ 40.00	\$ 1.65
3	\$ 45.00	\$ 1.85
4	\$ 55.00	\$ 2.05
5	\$ 60.00	\$ 2.25
6	\$ 65.00	\$ 2.50
7	\$ 70.00	\$ 2.70
8	See individual businesses in Class 8 listed below	
9	See individual businesses in Class 9 listed below	

8.1	\$ 55.00	\$ 1.80
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 45.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.85
9.1	\$ 20.00	\$ 0.00
9.2	\$ 70.00	\$ 2.70

TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE

For the license year commencing on May 1, 2023, and concluding on April 30, 2024, the base and variable rates for each class shall be as follows:

<u>Rate Class</u>	<u>Income: \$0 – \$2,000</u> <u>Base Rate</u>	<u>Income Over \$2,000</u> <u>Rate Per \$1,000 or Fraction Thereof</u>
<u>1</u>	<u>\$ 31.00</u>	<u>\$ 1.30</u>
<u>2</u>	<u>\$ 35.00</u>	<u>\$ 1.45</u>
<u>3</u>	<u>\$ 40.00</u>	<u>\$ 1.65</u>
<u>4</u>	<u>\$ 49.00</u>	<u>\$ 1.80</u>
<u>5</u>	<u>\$ 53.00</u>	<u>\$ 2.00</u>
<u>6</u>	<u>\$ 57.00</u>	<u>\$ 2.20</u>
<u>7</u>	<u>\$ 62.00</u>	<u>\$ 2.40</u>
<u>8.1</u>	<u>\$ 49.00</u>	<u>\$ 1.60</u>
<u>8.2 – 8.56</u>	<u>See individual businesses in Class 8 listed below</u>	
<u>9.1</u>	<u>\$ 18.00</u>	<u>\$ 0.00</u>
<u>9.2</u>	<u>\$ 62.00</u>	<u>\$ 2.40</u>
<u>9.3</u>	<u>\$ 18.00</u>	<u>\$ 0.00</u>

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ordinance article, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

TRANSITIONAL BUSINESS LICENSE RATE SCHEDULES

The Town will transition to the Business License Rate Schedule shown in Appendix A over a period of time. During the transitional phase, the following transitional rate schedules shall apply:

- ~~2021-22 License Year (Adoption through April 30, 2022) – SEE APPENDIX A-1~~
- ~~2022-23 License Year (May 1, 2022 through April 30, 2023) – SEE APPENDIX A-2~~
- ~~2023-24 License Year (May 1, 2023 through April 30, 2024) – SEE APPENDIX A-3~~

APPENDIX A 1
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2021-22 LICENSE YEAR)

For the remainder of the license year following adoption of this ordinance, and concluding on April 30, 2022, the transitional Business License Rate Schedule shall be as follows:

Rate Class	Income: \$0—\$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 40.00	\$ 1.75
2	\$ 45.00	\$ 2.00
3	\$ 55.00	\$ 2.25
4	\$ 60.00	\$ 2.75
5	\$ 65.00	\$ 3.00
6	\$ 70.00	\$ 3.25
7	\$ 80.00	\$ 3.50
8.1	\$ 80.00	\$ 2.00
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 55.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.40
9.1	\$ 25.00	\$ 0.00
9.2	\$ 80.00	\$ 3.50

NON-RESIDENT RATES

Non-resident rates shall not apply.

APPENDIX A 2
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2022-23 LICENSE YEAR)

For the license year commencing on May 1, 2022, and concluding on April 30, 2023, the base and variable rates listed in Appendix A shall be discounted by 23.5% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2022-23 license year shall be as follows:

Rate Class	Income: \$0—\$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 27.00	\$ 1.10
2	\$ 31.00	\$ 1.25

3	\$ 34.00	\$ 1.40
4	\$ 42.00	\$ 1.55
5	\$ 46.00	\$ 1.70
6	\$ 50.00	\$ 1.90
7	\$ 54.00	\$ 2.05
8.1	\$ 42.00	\$ 1.40
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 34.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.40
9.1	\$ 15.00	\$ 0.00
9.2	\$ 54.00	\$ 2.05

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

APPENDIX A-3
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2023-24 LICENSE YEAR)

For the license year commencing on May 1, 2023, and concluding on April 30, 2024, the base and variable rates listed in Appendix A-1 shall be discounted by 11.75% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2023-24 license year shall be as follows:

Rate Class	Income: \$0 — \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 31.00	\$ 1.30
2	\$ 35.00	\$ 1.45
3	\$ 40.00	\$ 1.65
4	\$ 49.00	\$ 1.80
5	\$ 53.00	\$ 2.00
6	\$ 57.00	\$ 2.20
7	\$ 62.00	\$ 2.40
8.1	\$ 49.00	\$ 1.60
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	

8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 40.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.65
9.1	\$ 18.00	\$ 0.00
9.2	\$ 62.00	\$ 2.40

NON-RESIDENT RATES

~~Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.~~

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1. NAICS 23 – Construction. [Contractors, Construction, All Types]

Resident rates, for contractors having a permanent place of business within the Town:

Minimum on first \$2,000	\$ 55.00 PLUS
Each additional \$1,000	\$ 1.80

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

Non-resident rates apply to contractors that do not have a permanent place of business within the Town. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ~~ordinance~~ article.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Development Standards Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Rail Transportation. (See S.C. Code § 12-23-210).

8.3 NAICS ~~517311, 517312~~ 517111, 517112 and 517122 – Wired & Wireless Telecommunications Carriers.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 and 5242 – Insurance Carriers; Agencies, Brokerages, and Other Insurance Related Activities.

Independent agents, brokers, and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Arcades. [*Amusement Machines, Coin Operated, Except Gambling*]

Music machines, juke boxes, kiddy rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [Type I and Type II].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine	\$ 12.50 PLUS
Business license	\$ 12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Other Gambling Industries. [*Amusement Machines, Coin Operated, Non-Payout*]

Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) [Type III].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine	\$ 180.00 PLUS
Business license	\$ 12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS ~~713990~~ Code Varies – All Other Amusement and Recreational Industries. ~~{Billiard or Pool Tables, Rooms}~~

A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.

~~(a) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS~~

~~(b) With respect to gross income from the entire business in addition to the tax authorized by state law for each table:~~

Minimum on first \$2,000	————— \$ 45.00 PLUS
Each additional \$1,000	————— \$ 1.85

~~* Transitional rates shall apply for 2021-22 (remainder), 2022-23, and 2023-24.~~

CLASS 9 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by a NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 711510 Code Varies – Temporary Vendor License~~Independent Artists, Writers, and Performers. [Temporary Vendor License]~~

Independent artists/~~craftspersons~~, writers, and performers (NAICS 711510); craftspersons (NAICS Code varies); and mobile food services (NAICS 722330); are subject to a business license tax based on their natural class; ~~Independent artists/craftspersons, writers, and performers provided, however, businesses~~ who wish to sell goods and/or perform services at a public event or activity within the Town (eg. art show, craft show, fair, festival, food truck rodeo, or similar activity) with a total duration not to exceed three (3) consecutive days may obtain a temporary vendor license from the Town. A temporary vendor license shall be valid only upon the premises of the public event or activity and shall expire immediately upon the conclusion of the event or activity. Temporary vendor licenses shall be computed as follows:

Minimum on first \$2,000	\$ 20.00 PLUS
Each additional \$1,000	\$ 0.00

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

9.2 NAICS 721199 – All Other Traveler Accommodation. *[Short-Term Rental Unit; Vacation Club Unit]*

The business license tax for establishments primarily engaged in providing short-term lodging including, specifically, short-term rental units and vacation club units, but excluding hotels, motels, and bed-and-breakfast inns, shall be computed as follows:

Minimum on first \$2,000	\$ 70.00 PLUS
Each additional \$1,000	\$ 2.70

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

A business license shall not be issued for a short-term rental unit or vacation club unit until the property owner or designated agent has applied for and obtained a short-term rental permit, as required by the Development Standards Ordinance.

Appendix B

Classes 1-9: Business License Class Schedule by NAICS Code

NAICS Sector/ Subsector	Industry Sector	Class
11	Agriculture, Forestry, Hunting and Fishing and Hunting	21
21	Mining, Quarrying, and Oil and Gas Extraction	42
22	Utilities	1
23	Construction	8.1
31-33	Manufacturing	23
32	Manufacturing	2
33	Manufacturing	2
42	Wholesale Trade	1
44-45	Retail Trade	1
45	Retail Trade	1
48-49	Transportation and Warehousing	21
482	Rail Transportation	8.2
49	Transportation and Warehousing	2
51	Information	4
517311	Wired Telecommunications Carriers	8.3
517312	Wireless Telecommunications Carriers (Except Satellite)	8.3
52	Finance and Insurance	7
5241	Insurance Carriers	8.4
5242	Agencies, Brokerages, and Other Insurance Related Activities	8.4
53	Real Estate and Rental and Leasing	7
54	Professional, Scientific, and Technical Services	5
55	Management of Companies and Enterprises	7
56	Administrative and Support and Waste Management and Remediation Services	43
61	Educational Services	43
62	Health Care and Social Assistance	4
71	Arts, Entertainment, and Recreation	3
711510	Independent Artists, Writers, and Performers [Temp. Vendor License]	9.1
713120	Amusement Arcades. [Amusement Machines, Coin Operated, Except Gambling]	8.51
713290	Other Gambling Industries. [Amusement Machines, Coin Operated, Non Payout]	8.52
713990	All Other Amusement and Recreational Industries [Billiard or Pool Room]	8.6
721	Accommodation	31

<u>721199</u>	<u>All Other Traveler Accommodation [Short-Term Rental Unit; Vacation Club Unit]</u>	<u>9.2</u>
<u>722</u>	<u>Food Services and Drinking Places</u>	<u>12</u>
<u>81</u>	<u>Other Services</u>	<u>54</u>
<u>Class 8</u>	<u>Subclasses</u>	
<u>23</u>	<u>Construction</u>	<u>8.1</u>
<u>482</u>	<u>Rail Transportation</u>	<u>8.2</u>
<u>517111</u>	<u>Wired Telecommunications Carriers</u>	<u>8.3</u>
<u>517112</u>	<u>Wireless Telecommunications Carriers (Except Satellite)</u>	<u>8.3</u>
<u>517122</u>	<u>Agents for Wireless Telecommunications Services</u>	<u>8.3</u>
<u>5241</u>	<u>Insurance Carriers</u>	<u>8.4</u>
<u>5242</u>	<u>Insurance Brokers for Non-Admitted Insurance Carriers</u>	<u>8.4</u>
<u>713120</u>	<u>Amusement Parks and Arcades</u>	<u>8.51</u>
<u>713290</u>	<u>Nonpayout Amusement Machines</u>	<u>8.52</u>
<u>713990</u>	<u>All Other Amusement and Recreational Industries (Pool Tables)</u>	<u>8.6</u>
<u>Class 9</u>	<u>Subclasses</u>	
<u>711510</u>	<u>Independent Artists, Writers, and Performers (Temporary Vendor License)</u>	<u>9.1</u>
<u>721199</u>	<u>All Other Traveler Accommodation (Short-Term Rental Unit; Vacation Club Unit)</u>	<u>9.2</u>
<u>722330</u>	<u>Mobile Food Services (Temporary Vendor License)</u>	<u>9.1</u>

The 2023 Business License Class Schedule is based on a three-year average of IRS statistical data. This appendix will be updated every odd year based on the latest available IRS statistics. The 2023~~4~~ Business License Class Schedule may be accessed at: <https://www.townofseabrookisland.org/business-licenses.html>

SECTION 2. Conflicting Ordinances Repealed. All other ordinances, or parts of ordinances, related to business licensing which are in effect as of the effective date of this ordinance are hereby repealed and replaced in their entirety; provided that any prior ordinances related to collections programs administered by the Municipal Association of South Carolina including, without limitation, the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCPP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms, except to the extent specifically amended by the provisions of this ordinance.

SECTION 3. 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 4. Effective Date. This ordinance shall be effective from and after January 1, 2024.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

First Reading: October 24, 2023
Public Hearing: [November 28, 2023]
Second Reading: [November 28, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-13

ADOPTED _____

AN ORDINANCE ADOPTING A SECOND AMENDMENT TO THE ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

WHEREAS, on December 13, 2022, the Mayor and Council of the Town of Seabrook Island gave final reading approval to Ordinance No. 2022-07, thereby adopting an annual operating budget for the Town of Seabrook Island for the fiscal year beginning January 1, 2023, and ending December 31, 2023 (hereafter, "FY 2023 Budget"); and

WHEREAS, consistent with state statute, the adopted budget for FY 2023 was in balance, with total estimated revenues (inclusive of the use of fund balance reserves) equal to total estimated expenditures in the amount of \$2,766,942.00; and

WHEREAS, on June 27, 2023, the Mayor and Council gave final reading approval to Ordinance No. 2023-04, which adopted a first amendment the FY 2023 Budget (hereafter, "FY Amended Budget"); and

WHEREAS, the Mayor and Council desire to further amend the FY 2023 Amended Budget to defer certain capital improvements which were included in the FY 2023 Amended Budget to FY 2024; and

WHEREAS, the Mayor and Council have determined that it is necessary and proper to adopt a second amendment the FY 2023 annual operating budget to account for these changes; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing on this ordinance was advertised and held on Tuesday, [November 28, 2023], in Town Council Chambers, with public input duly noted; and

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

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

SECTION 1. Adoption.

The amended 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 (inclusive of appropriations to fund

balance reserves) in the amount of ~~\$6,171,942.00~~2,840,257.00. The same shall constitute the Official Second Amended Budget of the Town of Seabrook Island for Fiscal Year 2023 (hereafter, the “FY 2023 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023

First Reading: October 24, 2023
Public Hearing: [November 28, 2023]
Second Reading: [November 28, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Exhibit A
To Ordinance 2020-13

Town of Seabrook Island
FY 2023 Second Amended Budget



Town of Seabrook Island
FY 2023 Budget

FY 2023 Budget Summary (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	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
TOTAL EXPENDITURES	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 2,671,942
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ 168,315
OTHER FINANCING SOURCES (USES)														
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ 2,614,596
Transfers Out	\$ (2,316,094)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,614,596)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (170,152)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 1,950,000	\$ 56,800	\$ 168,315
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 274,719	\$ 180,250	\$ 12,204	\$ 26,032	\$ 914,915	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 8,509,586

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	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Business License Fees - MASC	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Contractual Reimbursements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
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	\$ 125,000	\$ 750	\$ 250	\$ 200	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,350
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	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
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
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	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Processing Charges	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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%)	\$ -	\$ 390,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,500
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	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 2,671,942	
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ 168,315				
OTHER FINANCING SOURCES (USES)																			
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ 2,614,596				
Transfers Out	\$ (2,316,094)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,614,596)				
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ -				
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (170,152)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 1,950,000	\$ 56,800	\$ 168,315					
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271					
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 274,719	\$ 180,250	\$ 12,204	\$ 26,032	\$ 914,915	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 8,509,586					

FY 2023 General Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023			CHANGE (\$)	CHANGE (%)
						ADOPTED	1ST AMENDED	2ND AMENDED		
REVENUES										
4401	Aid to Subdivisions - State	\$ 40,154	\$ 40,638	\$ 43,858	\$ 47,701	\$ 48,044	\$ 48,044	\$ 48,044	\$ -	0.0%
4004	ATAX (State)	\$ 34,338	\$ 37,105	\$ 47,121	\$ 48,706	\$ 47,500	\$ 47,500	\$ 47,500	\$ -	0.0%
4501	Building Permit Fees - County	\$ 15,952	\$ 19,770	\$ 29,798	\$ 35,256	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
4100	Business License Fees	\$ 443,309	\$ 467,197	\$ 560,842	\$ 693,591	\$ 625,000	\$ 675,000	\$ 675,000	\$ -	0.0%
4150	Business License Fees - MASC	\$ 232,974	\$ 245,005	\$ 259,127	\$ 277,586	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
4240	Contractual Reimbursements	\$ -	\$ -	\$ 673	\$ 1,175	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4250	Court Fines	\$ 9,072	\$ 7,775	\$ 11,504	\$ 11,303	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4620	Credit Card Convenience Fees	\$ -	\$ -	\$ 145	\$ 3,934	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
4690	Facility Rentals	\$ 50	\$ 50	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.0%
4205	Franchise Fees - ATT U-verse	\$ 5,262	\$ 5,551	\$ 5,006	\$ 4,401	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4201	Franchise Fees - Berkeley Electric	\$ 162,768	\$ 161,268	\$ 168,363	\$ 163,525	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0.0%
4206	Franchise Fees - Comcast	\$ 56,857	\$ 58,858	\$ 60,228	\$ 63,446	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
4970	Grant Funding	\$ 125,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
4605	Interest - Checking Account	\$ 26	\$ 21	\$ 33	\$ 124	\$ 50	\$ 50	\$ 50	\$ -	0.0%
4601	Interest - Investment Pool	\$ 107,735	\$ 39,013	\$ 6,456	\$ 103,506	\$ 25,000	\$ 125,000	\$ 125,000	\$ -	0.0%
4301	Local Option Sales Tax - County	\$ 280,344	\$ 303,741	\$ 365,190	\$ 401,531	\$ 365,000	\$ 365,000	\$ 365,000	\$ -	0.0%
4701	Miscellaneous Income	\$ 286	\$ 1,982	\$ 241	\$ 1,150	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4500	Planning & Zoning Fees	\$ 36,258	\$ 34,023	\$ 197,900	\$ 198,791	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
4750	Sale of Assets	\$ 7,176	\$ -	\$ -	\$ 300	\$ 100	\$ 100	\$ 100	\$ -	0.0%
	TOTAL REVENUES	\$ 1,557,561	\$ 1,421,998	\$ 1,756,486	\$ 2,056,024	\$ 1,728,744	\$ 1,878,744	\$ 1,878,744	\$ -	0.0%
EXPENDITURES										
5005	Salaries - Gross Wages	\$ 283,335	\$ 317,144	\$ 366,657	\$ 510,240	\$ 761,472	\$ 761,472	\$ 761,472	\$ -	0.0%
5006	Salaries - Overtime	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
5010	FICA	\$ 21,473	\$ 25,646	\$ 26,595	\$ 38,576	\$ 58,554	\$ 58,554	\$ 58,554	\$ -	0.0%
5014	Medical Insurance	\$ 18,819	\$ 23,113	\$ 25,693	\$ 42,210	\$ 77,781	\$ 77,781	\$ 77,781	\$ -	0.0%
5015	SC Retirement	\$ 34,034	\$ 37,487	\$ 51,069	\$ 81,448	\$ 127,191	\$ 127,191	\$ 127,191	\$ -	0.0%
6260	Advertising	\$ 11,571	\$ 13,247	\$ 13,736	\$ 11,252	\$ 13,100	\$ 13,100	\$ 13,100	\$ -	0.0%
6262	Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6208	Bank Service Charges	\$ 954	\$ 783	\$ 1,560	\$ 2,004	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
6301	Capital Expenditures	\$ 67,397	\$ 5,204	\$ 30,799	\$ 43,927	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
6288	Community Promotions	\$ -	\$ -	\$ 2,300	\$ 6,943	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
6290	Contingency	\$ 5,582	\$ 18,671	\$ 8,936	\$ 20,398	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
6291	Contracted Services - Beach Patrol	\$ 29,450	\$ 58,920	\$ 59,282	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6292	Contracted Services - IT	\$ 28,667	\$ 30,714	\$ 32,558	\$ 40,420	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.0%
6293	Contracted Services - Landscaping	\$ 135,386	\$ 95,992	\$ 82,029	\$ 26,479	\$ 57,500	\$ 57,500	\$ 57,500	\$ -	0.0%
6295	Contracted Services - Other	\$ 20,600	\$ 18,793	\$ 24,660	\$ 29,992	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%
6051	Council & Committee Expense	\$ 1,674	\$ 263	\$ 1,234	\$ 653	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
6401	Court Expenses	\$ 9,144	\$ 5,200	\$ 5,200	\$ 1,075	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6209	Credit Card Processing Charges	\$ -	\$ -	\$ 133	\$ 3,694	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
TBD	Donations	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	#DIV/0!
6205	Election Expenses	\$ 1,781	\$ -	\$ -	\$ 3,228	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
6151	Emergency Communications	\$ 23,072	\$ 7,903	\$ 5,736	\$ 4,788	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
6220	Emergency Preparedness	\$ 26,235	\$ 16,498	\$ 29,065	\$ 13,183	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.0%
6235	Equipment Rentals	\$ 5,623	\$ 5,279	\$ 6,357	\$ 7,014	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%
TBD	Fuel, Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	0.0%
6101	Furniture & Equipment	\$ 3,556	\$ 5,787	\$ 6,727	\$ 23,337	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5165	Insurance - Auto	\$ 1,742	\$ 2,087	\$ 2,215	\$ 2,445	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
5163	Insurance - Equipment	\$ 9,973	\$ 12,270	\$ 12,239	\$ 15,079	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%
5162	Insurance - Fidelity Bond	\$ 535	\$ 697	\$ 764	\$ 764	\$ 800	\$ 800	\$ 800	\$ -	0.0%
5161	Insurance - Tort Liability	\$ 7,384	\$ 9,234	\$ 11,214	\$ 13,736	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5164	Insurance - Workers Comp	\$ 434	\$ 1,407	\$ 2,890	\$ 2,811	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
5305	Maintenance - Beach	\$ 2,966	\$ 9,334	\$ 3,749	\$ 3,458	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
5261	Maintenance - Seabrook Island Road	\$ 1,785	\$ 10,849	\$ 16,560	\$ 2,097	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
5301	Maintenance - Town Hall	\$ 3,201	\$ 16,825	\$ 55,323	\$ 9,569	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
5310	Maintenance - Vehicles & Equipment	\$ 309	\$ 191	\$ 171	\$ 7,722	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
5362	Materials & Supplies - Buildings & Grounds	\$ -	\$ -	\$ -	\$ 31,860	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
5361	Materials & Supplies - Office	\$ 5,228	\$ 6,903	\$ 9,833	\$ 8,042	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.0%
6201	Memberships, Dues & Subscriptions	\$ 15,576	\$ 16,667	\$ 18,343	\$ 42,475	\$ 39,150	\$ 39,150	\$ 39,150	\$ -	0.0%
5365	Planning & Zoning	\$ 86	\$ 596	\$ 251	\$ 84	\$ 500	\$ 500	\$ 500	\$ -	0.0%
5363	Postage	\$ 2,940	\$ 2,238	\$ 3,730	\$ 2,865	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
5020	Pre-Employment Expenses	\$ -	\$ -	\$ 829	\$ 2,516	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
5366	Printing & Scanning Services	\$ 5,256	\$ 2,832	\$ 9,157	\$ 11,645	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
5202	Professional Services - Accounting	\$ 12,869	\$ 16,388	\$ 16,326	\$ 14,963	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	0.0%
5201	Professional Services - Auditor	\$ 12,300	\$ 14,000	\$ 14,000	\$ 14,900	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%
5203	Professional Services - Engineering	\$ 104,098	\$ 5,667	\$ 12,886	\$ 11,562	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5204	Professional Services - Legal	\$ 42,581	\$ 9,088	\$ 1,386	\$ 12,943	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
5209	Professional Services - Other	\$ 74,573	\$ 38,405	\$ 8,828	\$ 16,822	\$ 52,000	\$ 52,000	\$ 52,000	\$ -	0.0%
5220	Seabrook Island Turtle Patrol	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6261	Special Events	\$ 5,228	\$ 7,622	\$ 5,806	\$ 8,816	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
6302	Special Projects - Roadway	\$ 157,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6404	State Court Assessment	\$ -	\$ 2,399	\$ 2,938	\$ 5,864	\$ -	\$ -	\$ -	\$ -	#DIV/0!
5405	Telecommunications	\$ 9,833	\$ 9,972	\$ 13,422	\$ 18,843	\$ 24,300	\$ 24,300	\$ 24,300	\$ -	0.0%
6285	Travel & Training	\$ 4,313	\$ 506	\$ 1,397	\$ 3,563	\$ 15,750	\$ 15,750	\$ 15,750	\$ -	0.0%
5380	Uniforms	\$ -	\$ -	\$ -	\$ 1,291	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%
5401	Utilities	\$ 19,405	\$ 21,424	\$ 39,161	\$ 21,922	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.0%
6403	Victim's Advocate Assessment	\$ -	\$ 336	\$ 633	\$ 532	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6402	Victim's Advocate Surcharge	\$ -	\$ 725	\$ 900	\$ 625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6216	Website	\$ 409	\$ 553	\$ 863	\$ 80	\$ 800	\$ 800	\$ 800	\$ -	0.0%
	TOTAL EXPENDITURES	\$ 1,230,000	\$ 905,857	\$ 1,046,139	\$ 1,200,756	\$ 1,822,198	\$ 1,722,198	\$ 1,722,198	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES		\$ 327,560	\$ 516,141	\$ 710,347	\$ 855,268	\$ (93,454)	\$ 156,546	\$ 156,546	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer In - ATAX (County) Fund	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 72,027	\$ 72,027	\$ 72,027	\$ -	0.0%
	Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 178,400	\$ 178,400	\$ 178,400	\$ -	0.0%
	Transfer Out - Court	\$ -	\$ -	\$ -	\$ -	\$ (22,000)	\$ (17,369)	\$ (17,369)	\$ -	0.0%
	Transfer Out - Conservation Fund	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
	Transfer Out - Emergency Fund	\$ -	\$ (2,000,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
	Transfer Out - Road & Drainage Fund	\$ -	\$ (500,000)	\$ (220,000)	\$ (750,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
	Transfer Out - Town Facilities Fund	\$ -	\$ (250,000)	\$ -	\$ (160,000)	\$ (1,050,000)	\$ (2,050,000)	\$ (2,050,000)	\$ -	0.0%
	Transfer Out - Vehicle & Equipment Replacement	\$ -	\$ (15,000)	\$ (49,000)	\$ (15,000)	\$ (48,725)	\$ (48,725)	\$ (48,725)	\$ -	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (2,765,000)	\$ (329,000)	\$ (1,025,000)	\$ (1,070,298)	\$ (2,065,667)	\$ (2,065,667)	\$ -	0.0%
NET CHANGE IN FUND BALANCE		\$ 327,560	\$ (2,248,859)	\$ 381,347	\$ (169,732)	\$ (1,163,752)	\$ (1,909,121)	\$ (1,909,121)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR		\$ 4,627,036	\$ 4,954,596	\$ 2,705,737	\$ 3,087,084	\$ 2,122,743	\$ 2,917,353	\$ 2,917,353	\$ -	0.0%
FUND BALANCE, END OF YEAR		\$ 4,954,596	\$ 2,705,737	\$ 3,087,084	\$ 2,917,353	\$ 958,991	\$ 1,008,232	\$ 1,008,232	\$ -	0.0%

FY 2023 ATAX (State) Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES										
7002	State ATAX (30%)	\$ 56,029	\$ 72,632	\$ 132,729	\$ 142,237	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%
7003	State ATAX (65%)	\$ 121,395	\$ 157,368	\$ 287,579	\$ 308,180	\$ 292,500	\$ 292,500	\$ 292,500	\$ -	0.0%
7004	Interest Income	\$ -	\$ 941	\$ 237	\$ 5,031	\$ 750	\$ 750	\$ 750	\$ -	0.0%
	TOTAL REVENUES	\$ 177,424	\$ 230,941	\$ 420,545	\$ 455,447	\$ 428,250	\$ 428,250	\$ 428,250	\$ -	0.0%
EXPENDITURES										
8001	Tourism Related Expenditures (65%)	\$ 118,039	\$ 86,351	\$ 153,450	\$ 208,143	\$ 395,500	\$ 390,500	\$ 390,500	\$ -	0.0%
8002	Tourism Promotion (30%)	\$ 56,029	\$ 72,632	\$ 132,729	\$ 142,237	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%
	TOTAL EXPENDITURES	\$ 174,068	\$ 158,982	\$ 286,179	\$ 350,379	\$ 530,500	\$ 525,500	\$ 525,500	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES		\$ 3,356	\$ 71,959	\$ 134,366	\$ 105,068	\$ (102,250)	\$ (97,250)	\$ (97,250)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ (72,027)	\$ (72,027)	\$ (72,027)	\$ -	0.0%
	Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	\$ -	\$ 250,000	-100.0%
	Transfer Out - Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ (875)	\$ (875)	\$ (875)	\$ -	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (72,902)	\$ (322,902)	\$ (72,902)	\$ 250,000	-77.4%
NET CHANGE IN FUND BALANCE		\$ 3,356	\$ 71,959	\$ 134,366	\$ 105,068	\$ (175,152)	\$ (420,152)	\$ (170,152)	\$ 250,000	-59.5%
FUND BALANCE, BEGINNING OF YEAR		\$ 130,122	\$ 133,478	\$ 205,437	\$ 339,803	\$ 349,377	\$ 444,871	\$ 444,871	\$ -	0.0%
FUND BALANCE, END OF YEAR		\$ 133,478	\$ 205,437	\$ 339,803	\$ 444,871	\$ 174,225	\$ 24,719	\$ 274,719	\$ 250,000	1011.4%

FY 2023 ATAX (Town) Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES										
TBD	Town ATAX	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ -	0.0%
TBD	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 180,250	\$ 180,250	\$ 180,250	\$ -	0.0%
EXPENDITURES										
TBD	Contracted Services - Beach Patrol	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 180,250	\$ 180,250	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000)	\$ -	\$ 75,000	-100.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000)	\$ -	\$ 75,000	-100.0%
NET CHANGE IN FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 105,250	\$ 180,250	\$ 75,000	71.3%
FUND BALANCE, BEGINNING OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 105,250	\$ 180,250	\$ 75,000	71.3%

FY 2023 ATAX (County) Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES										
7101	County ATAX	\$ 48,500	\$ -	\$ 80,387	\$ 62,038	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0.0%
7104	Interest Income	\$ -	\$ 138	\$ 19	\$ 1,100	\$ 200	\$ 200	\$ 200	\$ -	0.0%
	TOTAL REVENUES	\$ 48,500	\$ 138	\$ 80,407	\$ 63,138	\$ 95,200	\$ 95,200	\$ 95,200	\$ -	0.0%
EXPENDITURES										
TBD	Contracted Services - Beach Patrol	\$ 79,788	\$ 15,000	\$ 5,000	\$ 45,000	\$ 95,000	\$ 140,000	\$ 140,000	\$ -	0.0%
TBD	Contracted Services - Other	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EXPENDITURES	\$ 79,788	\$ 15,000	\$ 9,000	\$ 45,000	\$ 95,000	\$ 140,000	\$ 140,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES		\$ (31,288)	\$ (14,862)	\$ 71,407	\$ 18,138	\$ 200	\$ (44,800)	\$ (44,800)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer Out - General Fund	\$ -	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE		\$ (31,288)	\$ (14,862)	\$ 31,407	\$ 18,138	\$ 200	\$ (44,800)	\$ (44,800)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR		\$ 53,609	\$ 22,321	\$ 7,459	\$ 38,866	\$ 38,866	\$ 57,004	\$ 57,004	\$ -	0.0%
FUND BALANCE, END OF YEAR		\$ 22,321	\$ 7,459	\$ 38,866	\$ 57,004	\$ 39,066	\$ 12,204	\$ 12,204	\$ -	0.0%

FY 2023 Alcohol Tax Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES										
7405	Alcohol Tax	\$ 5,000	\$ 6,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
7404	Interest Income	\$ -	\$ 209	\$ 37	\$ 605	\$ 150	\$ 150	\$ 150	\$ -	0.0%
	TOTAL REVENUES	\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ 5,150	\$ 5,150	\$ 5,150	\$ -	0.0%
EXPENDITURES										
8505	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES		\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ (14,850)	\$ (14,850)	\$ (14,850)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE		\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ (14,850)	\$ (14,850)	\$ (14,850)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR		\$ 21,032	\$ 26,032	\$ 32,241	\$ 35,277	\$ 40,659	\$ 40,882	\$ 40,882	\$ -	0.0%
FUND BALANCE, END OF YEAR		\$ 26,032	\$ 32,241	\$ 35,277	\$ 40,882	\$ 25,809	\$ 26,032	\$ 26,032	\$ -	0.0%

FY 2023 ARPA Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES										

7501	ARPA Distribution	\$	-	\$	-	\$	464,239	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
7504	Interest Income	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
	TOTAL REVENUES	\$	-	\$	-	\$	464,239	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
EXPENDITURES																				
8045	ARPA Expenditures	\$	-	\$	-	\$	13,564	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
	TOTAL EXPENDITURES	\$	-	\$	-	\$	13,564	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES																				
		\$	-	\$	-	\$	450,676	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
OTHER FINANCING SOURCES (USES)																				
	Transfer Out - Town Facilities Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(914,915)	\$	-	\$	914,915	\$	(914,915)	-100.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(914,915)	\$	-	\$	914,915	\$	(914,915)	-100.0%
NET CHANGE IN FUND BALANCE																				
		\$	-	\$	-	\$	450,676	\$	464,239	\$	-	\$	(914,915)	\$	-	\$	914,915	\$	(914,915)	-100.0%
FUND BALANCE, BEGINNING OF YEAR																				
		\$	-	\$	-	\$	-	\$	450,676	\$	914,915	\$	914,915	\$	914,915	\$	-	\$	914,915	0.0%
FUND BALANCE, END OF YEAR																				
		\$	-	\$	-	\$	450,676	\$	914,915	\$	914,915	\$	-	\$	914,915	\$	-	\$	914,915	#DIV/0!

FY 2023 Court Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)				
REVENUES														
TBD	Court Fines	\$	-	\$	-	\$	7,500	\$	7,500	\$	7,500	\$	-	0.0%
TBD	Law Enforcement Surcharge (State)	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	0.0%
TBD	State Assessment (County 11.16%)	\$	-	\$	-	\$	900	\$	900	\$	900	\$	-	0.0%
TBD	State Assessment (State 88.84%)	\$	-	\$	-	\$	7,163	\$	7,163	\$	7,163	\$	-	0.0%
TBD	Victim Advocate Surcharge (County)	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	0.0%
	TOTAL REVENUES	\$	-	\$	-	\$	18,063	\$	18,063	\$	18,063	\$	-	0.0%
EXPENDITURES														
TBD	Salaries - Gross Wages	\$	-	\$	-	\$	4,200	\$	4,200	\$	4,200	\$	-	0.0%
TBD	FICA	\$	-	\$	-	\$	322	\$	322	\$	322	\$	-	0.0%
TBD	SC Retirement	\$	-	\$	-	\$	759	\$	759	\$	759	\$	-	0.0%
TBD	Jury Trials	\$	-	\$	-	\$	1,650	\$	1,650	\$	1,650	\$	-	0.0%
TBD	Law Enforcement Surcharge (State)	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	0.0%
TBD	Professional Services - Auditor	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$	-	0.0%
TBD	Professional Services - Legal	\$	-	\$	-	\$	-	\$	5,000	\$	5,000	\$	-	0.0%
TBD	State Assessment (County 11.16%)	\$	-	\$	-	\$	900	\$	900	\$	900	\$	-	0.0%
TBD	State Assessment (State 88.84%)	\$	-	\$	-	\$	7,163	\$	7,163	\$	7,163	\$	-	0.0%
TBD	Travel & Training	\$	-	\$	-	\$	750	\$	750	\$	750	\$	-	0.0%
TBD	Victim Advocate Surcharge (County)	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	0.0%
	TOTAL EXPENDITURES	\$	-	\$	-	\$	19,244	\$	24,244	\$	24,244	\$	-	0.0%
REVENUES OVER (UNDER) EXPENDITURES														
		\$	-	\$	-	\$	(1,181)	\$	(6,181)	\$	(6,181)	\$	-	0.0%
OTHER FINANCING SOURCES (USES)														
	Transfers In - General Fund	\$	-	\$	-	\$	22,000	\$	17,369	\$	17,369	\$	-	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	22,000	\$	17,369	\$	17,369	\$	-	0.0%
NET CHANGE IN FUND BALANCE														
		\$	-	\$	-	\$	20,819	\$	11,188	\$	11,188	\$	-	0.0%
FUND BALANCE, BEGINNING OF YEAR														
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
FUND BALANCE, END OF YEAR														
		\$	-	\$	-	\$	20,819	\$	11,188	\$	11,188	\$	-	0.0%

FY 2023 STR Permit Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)				
REVENUES														
TBD	STR Permit Fees	\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	-	0.0%
	TOTAL REVENUES	\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	-	0.0%
EXPENDITURES														
----	STR Permit Fund Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
	TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES														
		\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	-	0.0%
OTHER FINANCING SOURCES (USES)														
	Transfer Out - General Fund	\$	-	\$	-	\$	(178,400)	\$	(178,400)	\$	(178,400)	\$	-	0.0%
	Transfer Out - Vehicle Replacement Fund	\$	-	\$	-	\$	(47,200)	\$	(47,200)	\$	(47,200)	\$	-	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	(225,600)	\$	(225,600)	\$	(225,600)	\$	-	0.0%
NET CHANGE IN FUND BALANCE														
		\$	-	\$	-	\$	8,400	\$	8,400	\$	8,400	\$	-	0.0%
FUND BALANCE, BEGINNING OF YEAR														
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
FUND BALANCE, END OF YEAR														
		\$	-	\$	-	\$	8,400	\$	8,400	\$	8,400	\$	-	0.0%

FY 2023 Conservation Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									
TBD									
EXPENDITURES									
TBD									
REVENUES OVER (UNDER) EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
NET CHANGE IN FUND BALANCE									
FUND BALANCE, BEGINNING OF YEAR									
FUND BALANCE, END OF YEAR									

FY 2023 Emergency Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									
7950									
EXPENDITURES									
8050									
REVENUES OVER (UNDER) EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
NET CHANGE IN FUND BALANCE									
FUND BALANCE, BEGINNING OF YEAR									
FUND BALANCE, END OF YEAR									

FY 2023 Road & Drainage Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									

EXPENDITURES									
8068									
REVENUES OVER (UNDER) EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
NET CHANGE IN FUND BALANCE									
FUND BALANCE, BEGINNING OF YEAR									
FUND BALANCE, END OF YEAR									

FY 2023 Town Facilities Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									

EXPENDITURES									
8078									
REVENUES OVER (UNDER) EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
NET CHANGE IN FUND BALANCE									
FUND BALANCE, BEGINNING OF YEAR									
FUND BALANCE, END OF YEAR									

FY 2023 Vehicle & Equipment Replacement Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									

EXPENDITURES									
8081									

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (39,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer In - General Fund	\$ -	\$ 15,000	\$ 49,000	\$ 15,000	\$ 48,725	\$ 48,725	\$ 48,725	\$ -	0.0%
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 875	\$ 875	\$ 875	\$ -	0.0%
Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 47,200	\$ 47,200	\$ 47,200	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 15,000	\$ 49,000	\$ 15,000	\$ 96,800	\$ 96,800	\$ 96,800	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ 15,000	\$ 49,000	\$ (24,000)	\$ 56,800	\$ 56,800	\$ 56,800	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 15,000	\$ 64,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ -	\$ 15,000	\$ 64,000	\$ 40,000	\$ 96,800	\$ 96,800	\$ 96,800	\$ -	0.0%

Town of Seabrook Island

Compiled Financial Statements And Supporting Schedules

**For the Month and Ten Months Ended
October 31, 2023**

**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, 2023, 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 7, 2023

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

October 31, 2023

Assets

Current Assets	
Operating Checking Account	\$ 398,124.71
Municipal Court Checking Account	11,713.78
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	<u>411,717.37</u>
Other Assets	
Investments	<u>9,106,905.33</u>
Total Assets	<u>\$ 9,518,622.70</u>

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 3,590.42
Unearned Revenue	0.08
Other Accrued Liabilities	6,750.00
Total Liabilities	<u>10,340.50</u>
Net Assets	
Restricted Fund Balances	
Accommodations Tax	452,755.72
Charleston County Accommodations Tax	47,969.50
Town Accommodations Tax	113,166.68
Municipal Court	4,471.45
Alcohol Tax	45,340.02
Short-term Rental Permits	273,620.28
Total Restricted Fund Balances	<u>663,703.37</u>
Designated Fund Balances	
Emergency	2,320,834.77
Road & Drainage	1,307,989.14
Town Facilities	3,308,866.50
Vehicle Replacement	88,725.00
Conservation	50,000.00
Total Designated Fund Balances	<u>7,076,415.41</u>
General Fund	<u>1,494,543.14</u>
Total Fund Balances	<u>9,508,282.20</u>
Total Liabilities and Net Assets	<u>\$ 9,518,622.70</u>

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

For the Month and Ten Months Ended October 31, 2023

	Current Year				Prior Year-to-Date
	Current Month	Year to Date	Annual Budget	% of Annual Budget	
Revenues					
State ATAX (\$25k + 5%)	33,214.05	44,427.46	47,500.00	93.5%	45,355.49
Business Licenses	27,845.89	885,609.05	675,000.00	131.2%	649,719.88
Business Licenses - MASC	18,329.71	348,243.95	250,000.00	139.3%	280,528.96
Franchise Fees - Berkeley Elec.	-	-	170,000.00	-	-
Franchise Fees - ATT U-verse	-	1,992.94	5,000.00	39.9%	3,356.38
Franchise Fees - Comcast	15,963.30	48,663.50	55,000.00	88.5%	31,882.88
Contractual Reimbursements	-	-	5,000.00	-	1,175.00
Local Option Sales Tax - County	36,617.79	324,582.38	365,000.00	88.9%	306,978.34
Aid to Subdivisions - State	12,610.52	37,231.06	48,044.00	77.5%	23,680.75
Planning & Zoning Fees	10,522.81	125,779.18	75,000.00	167.7%	186,908.22
Building Permit Fees - County	7,163.62	37,158.75	25,000.00	148.6%	19,769.20
Interest - Investment Pool	31,315.61	253,865.21	125,000.00	203.1%	63,793.66
Interest - Checking Account	14.91	195.74	50.00	391.5%	90.93
Credit Card Convenience Fees	314.50	4,420.09	7,500.00	58.9%	3,469.17
Facility Rentals	-	50.00	50.00	100.0%	-
Miscellaneous Income	151.46	802.10	500.00	160.4%	976.23
Special Projects - Roadway.	-	-	-	-	300.00
Sale of Assets	-	-	100.00	-	-
Sales of Product Income	270.68	270.68	-	-	-
Grant Funding	-	-	25,000.00	-	-
Total Revenues	<u>194,334.85</u>	<u>2,113,292.09</u>	<u>1,878,744.00</u>	<u>112.5%</u>	<u>1,617,985.09</u>

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

For the Month and Ten Months Ended October 31, 2023

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries - Gross Wages	61,737.40	595,378.09	761,472.00	78.2%	398,312.30
Salaries - Overtime	-	1,307.08	2,000.00	65.4%	-
Fica	4,659.97	42,724.84	58,554.00	73.0%	30,096.38
Medical Insurance	6,614.06	74,938.20	77,781.00	96.3%	40,005.18
Sc Retirement	10,946.37	100,434.76	127,191.00	79.0%	68,165.94
Pre-Employment Expenses	60.00	5,435.93	1,500.00	362.4%	1,005.85
Insurance - Tort Liability	-	16,108.00	15,000.00	107.4%	13,736.00
Insurance - Fidelity Bond	-	764.00	800.00	95.5%	764.00
Insurance - Equipment	-	19,994.64	17,500.00	114.3%	15,079.45
Insurance - Workers Comp	-	730.00	7,500.00	9.7%	349.00
Insurance - Auto Liability	-	3,413.76	4,500.00	75.9%	2,444.85
Professional Services - Auditor (General Fund)	-	16,500.00	15,500.00	106.5%	14,900.00
Professional Service-Accounting	1,491.75	13,563.40	16,500.00	82.2%	11,197.55
Professional Svcs - Engineering	-	7,532.50	15,000.00	50.2%	4,091.51
Professional Services - Legal	1,102.50	21,620.62	25,000.00	86.5%	4,888.57
Professional Services - Other	234.23	7,868.68	52,000.00	15.1%	15,582.05
Maintenance - Seabrook Is. Road	39.20	6,460.85	20,000.00	32.3%	1,815.79
Maintenance - Town Hall	3,203.29	8,061.45	4,000.00	201.5%	2,138.13
Maintenance - Beach	-	2,328.90	5,000.00	46.6%	3,331.55
Maintenance - Vehicles	93.65	5,030.94	4,000.00	125.8%	5,908.40
Fuel Gas & Oil	1,117.86	7,323.61	7,200.00	101.7%	-
Office Materials And Supplies	903.20	9,209.92	9,500.00	96.9%	6,701.58
Materials & Supplies - Buildings & Grounds Manag	1,850.62	11,824.58	30,000.00	39.4%	27,316.81
Postage	201.00	2,797.58	4,500.00	62.2%	2,663.30
Planning And Zoning	-	28.00	500.00	5.6%	84.00
Printing And Scanning Services	641.31	10,808.50	7,500.00	144.1%	9,181.28
Uniforms	-	1,894.67	5,600.00	33.8%	1,045.55
Utilities	1,796.03	15,233.62	27,000.00	56.4%	17,794.18
Telecommunications	1,602.18	13,749.05	24,300.00	56.6%	14,468.54
Counsel & Committee Expense	-	606.14	1,500.00	40.4%	547.09
Furniture & Equipment	-	5,061.44	15,000.00	33.7%	15,473.81
Emergency Communications	-	-	7,500.00	-	4,788.00
Memberships, Dues & Subscriptio	552.30	23,125.45	39,150.00	59.1%	20,171.84
Election Expense	-	-	4,000.00	-	3,227.50
Bank Service Charges	456.43	1,250.43	2,500.00	50.0%	1,943.65
Square Fees	1,208.38	1,462.44	7,500.00	19.5%	3,249.92
Stripe Convenience Fees	-	-	-	-	3.10
Website	-	-	800.00	-	-
Emergency Preparedness	87.20	11,707.27	34,000.00	34.4%	12,845.49
Equipment Rentals	908.48	5,389.78	21,000.00	25.7%	6,152.10
Advertising	1,373.62	13,779.16	13,100.00	105.2%	8,659.64
Special Events	-	-	3,000.00	-	-
Travel And Training	720.00	5,917.95	15,750.00	37.6%	2,962.17
Community Promotions	-	3,483.58	7,500.00	46.4%	1,500.00
Contingency	18,227.09	20,459.90	30,000.00	68.2%	19,498.29
Contracted Services - It	4,308.97	37,984.60	42,000.00	90.4%	33,008.29
Contracted Services - Landscapi	5,600.00	48,673.42	57,500.00	84.6%	22,979.13
Contracted Services - Other	3,073.66	26,586.05	18,500.00	143.7%	26,850.39
Capital Expenditures	-	-	55,000.00	-	43,920.10
Total Expenditures	<u>134,810.75</u>	<u>1,228,293.78</u>	<u>1,722,198.00</u>	<u>71.3%</u>	<u>940,848.25</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 59,524.10</u>	<u>884,998.31</u>	<u>156,546.00</u>	<u>565.3%</u>	<u>677,136.84</u>

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

For the Month and Ten Months Ended October 31, 2023

	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 Atax Fund Reserves					
State Atax (30%)	\$ 49,284.31	116,564.77	135,000.00	86.3%	122,132.95
State Atax (65%)	106,782.68	252,556.99	292,500.00	86.3%	264,621.38
Interest Income	1,648.33	13,813.37	750.00	1841.8%	2,907.45
Total State Accomodation Tax	<u>157,715.32</u>	<u>382,935.13</u>	<u>428,250.00</u>		<u>389,661.78</u>
County Accomodations Tax - Charleston					
Receipts	-	52,649.29	95,000.00	55.4%	39,236.55
Interest Income	174.64	2,203.52	200.00	1101.8%	622.20
Total County Accomodations Tax - Charleston	<u>174.64</u>	<u>54,852.81</u>	<u>95,200.00</u>		<u>39,858.75</u>
Town Accomodations Tax - Charleston					
Receipts	35,985.34	152,062.95	180,000.00	84.5%	-
Interest Income	412.00	1,103.78	250.00	441.5%	-
Total County Accomodations Tax - Town	<u>36,397.34</u>	<u>153,166.73</u>	<u>180,250.00</u>		<u>-</u>
Court Fund					
Court Fines	200.00	8,949.01	7,500.00	119.3%	9,128.13
Law Enforcement Surcharge (State)	50.00	75.00	1,250.00	6.0%	-
State Assessment (County 11.16%)	24.00	42.00	900.00	4.7%	-
State Assessment (State 88.84%)	191.00	334.25	7,163.00	4.7%	-
Victim Advocate Surcharge (County)	50.00	75.00	1,250.00		-
Interest Income	16.28	62.57	150.00	41.7%	-
Total County Accomodations Tax - Town	<u>531.28</u>	<u>9,537.83</u>	<u>18,213.00</u>		<u>9,128.13</u>
Alcohol Tax					
Receipts	-	3,000.00	5,000.00	60.0%	5,000.00
Interest Income	165.07	1,458.05	150.00	972.0%	382.89
Total Alcohol Tax	<u>165.07</u>	<u>4,458.05</u>	<u>5,150.00</u>		<u>5,382.89</u>
ARPA					
Receipts	-	914,915.00	-	-	-
Total ARPA	<u>-</u>	<u>914,915.00</u>	<u>-</u>		<u>-</u>
STR Permit					
Receipts	9,371.16	274,070.28	234,000.00	117.1%	-
Total STR Permit	<u>9,371.16</u>	<u>274,070.28</u>	<u>234,000.00</u>		<u>-</u>
Total Restricted Fund Receipts	<u>\$ 204,354.81</u>	<u>1,793,935.83</u>	<u>961,063.00</u>	<u>186.7%</u>	<u>444,031.55</u>
Expenditures Used toward Restricted Fund Balances					
State Atax Fund Reserves					
Tourism Promotion (30%)	\$ 49,284.31	116,564.77	135,000.00	86.3%	122,132.95
Tourism Related Expenditures (65%)	67,910.88	228,372.97	390,500.00	58.5%	204,571.30
Total State Accomodation Tax	<u>117,195.19</u>	<u>344,937.74</u>	<u>525,500.00</u>		<u>326,704.25</u>
County Accomodations Tax - Charleston					
Contracted Services - Beach Patrol	-	94,999.68	140,000.00	67.9%	45,000.00
Total County Accomodations Tax - Charleston	<u>-</u>	<u>94,999.68</u>	<u>140,000.00</u>		<u>45,000.00</u>
Town Accomodations Tax - Charleston					
Contracted Services - Beach Patrol	-	40,000.05	-	-	-
Total Town Accomodations Tax	<u>-</u>	<u>40,000.05</u>	<u>-</u>		<u>-</u>
Court Fund					
Salaries - Gross Wages (Court Fund)	-	500.00	4,200.00	11.9%	1,075.00
FICA	-	-	322.00	-	-
SC Retirement	-	-	759.00	-	-
Jury Trials	-	-	1,650.00	-	-
Law Enforcement Surcharge (State)	-	1,600.00	1,250.00	128.0%	-
Professional Services - Auditor (Court Fund)	-	-	1,000.00	-	-
State Assessment (County 11.16%)	-	449.91	900.00	50.0%	532.41
State Assessment (State 88.84%)	-	2,581.47	7,163.00	36.0%	5,863.66
Travel & Training	-	-	750.00	-	-
Victim's Advocate Surcharge (County)	-	1,600.00	1,250.00	128.0%	625.00
Total Court Fund	<u>-</u>	<u>6,731.38</u>	<u>19,244.00</u>		<u>8,096.07</u>
Alcohol Tax					
Capital Expenditures	-	-	20,000.00	-	-
Total Alcohol Tax	<u>-</u>	<u>-</u>	<u>20,000.00</u>		<u>-</u>
Total Used Toward Restricted funds	<u>\$ 117,195.19</u>	<u>486,668.85</u>	<u>704,744.00</u>	<u>69.1%</u>	<u>379,800.32</u>

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

For the Month and Ten Months Ended October 31, 2023

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Designated Fund Balances					
Emergency Fund					
Emergency Fund Revenues	-	195.47	-	-	-
Total Emergency Fund	-	195.47	-		-
Total Designated Fund Receipts	<u>\$ -</u>	<u>195.47</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Used toward Designated Fund Balances					
Road and Drainage Fund					
Capital Expenditures	2,131.08	58,726.08	-	-	25,600.00
Total Road and Drainage Fund	2,131.08	58,726.08	-		25,600.00
Town Facilities Fund					
Capital Expenditures	9,950.00	52,548.50	-	-	5,500.00
Total Town Facilities Fund	9,950.00	52,548.50	-		5,500.00
Vehicle & Equipment Replacement Fund					
Vehicle & Equipment Replacement Fund Expenditures	-	-	-	-	39,000.00
Total Vehicle & Equipment Replacement Fund	-	-	-		39,000.00
Total Used Toward Designated funds	<u>\$ 12,081.08</u>	<u>111,274.58</u>	<u>-</u>	<u>-</u>	<u>70,100.00</u>
Other Financing Sources (Uses)					
Transfers					
Transfers In/(Out) - General Fund	-	(2,298,725.00)	(2,298,725.00)		(1,025,000.00)
Transfers In/(Out) - ARPA Fund	-	(914,915.00)	(914,915.00)		-
Transfers In/(Out) - Emergency Fund	-	100,000.00	100,000.00		100,000.00
Transfers In/(Out) - Road & Drainage Fund	-	50,000.00	50,000.00		750,000.00
Transfers In/(Out) - Town Facilities Fund	-	2,964,915.00	2,964,915.00		160,000.00
Transfers In/(Out) - Vehicle Replacement Fund	-	48,725.00	48,725.00		15,000.00
Transfers In/(Out) - Conservation Fund	-	50,000.00	50,000.00		-
Total Transfers	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Supporting Schedules

**TOWN OF SEABROOK ISLAND
 ACCOMODATIONS TAX
 FYE 12/31/2023**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
	TOTALS 12/31/2022	67,012.58	-	-	414,758.33	414,758.33
	ADJUSTMENTS				-	-
	ADJUSTED BEGINNING BALANCE	67,012.58	-	-	414,758.33	414,758.33
Jan-23	Received from State	(67,012.58)	-	-	-	-
	Ck# 7719 Pyro Shows East Coast		-	-	(10,000.00)	(10,000.00)
	Interest Income		-	-	1,325.05	1,325.05
	TOTALS 1/31/2023	-	-	-	406,083.38	406,083.38
Feb-23	Ck# 7737 St. Johns Fire District		-	-	(18,500.00)	(18,500.00)
	Interest Income		-	-	1,286.15	1,286.15
	TOTALS 2/28/2023	-	-	-	388,869.53	388,869.53
Mar-23	Ck# 7763 CJM Concrete		-	-	(6,000.00)	(6,000.00)
	Ck# 7766 Scape a Lot		-	-	(2,375.00)	(2,375.00)
	Ck# 7770 Truist Bank		-	-	(511.65)	(511.65)
	Interest Income		-	-	1,259.32	1,259.32
	TOTALS 3/31/2023	-	-	-	381,242.20	381,242.20
Apr-23	Received from State		2,282.18	13,693.09	29,668.35	45,643.62
	Transfer to General Fund		(2,282.18)			(2,282.18)
	Truist Bank		-	-	(12,264.03)	(12,264.03)
	Interest Income		-	-	1,450.13	1,450.13
	TOTALS 4/30/2023	-	-	13,693.09	400,096.65	413,789.74
May-23	CK# 7803 Barrier Island Ocean Rescue		-	-	(21,268.26)	(21,268.26)
	Ck# 7804 Lowcountry Marine Mammal		-	-	(851.44)	(851.44)
	Truist Bank		-	-	(5,664.69)	(5,664.69)
	Ck# 7816 Charleston Area Conv Ctr		-	(13,693.09)		(13,693.09)
	Interest Income		-	-	1,315.56	1,315.56
	TOTALS 5/31/2023	-	-	-	373,627.82	373,627.82
Jun-23	CK# 7844 David Tabaka		-	-	(270.00)	(270.00)
	CK# 7840 Katharine Watkins		-	-	(54.46)	(54.46)
	Ck# 7851 Lowcountry Marine Mammal		-	-	(1,316.44)	(1,316.44)
	Truist Bank		-	-	(1,196.79)	(1,196.79)
	CK# 7860 Molly Durin Music LLC		-	-	(200.00)	(200.00)
	CK# 7865 Don Colton		-	-	(150.00)	(150.00)
	CK# 7880 Don Colton		-	-	(200.00)	(200.00)
	Interest Income		-	-	1,252.15	1,252.15
	TOTALS 6/30/2023	-	-	-	371,492.28	371,492.28

**TOWN OF SEABROOK ISLAND
 ACCOMODATIONS TAX
 FYE 12/31/2023**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
Jul-23	Truist Bank		-	-	(223.41)	(223.41)
	CK# 7893 The Time Pirates				(550.00)	(550.00)
	CK# 7895 Pyro Shows East Coast				(10,000.00)	(10,000.00)
	CK# 7897 Kevin Church				(550.00)	(550.00)
	Interest Income		-	-	1,284.93	1,284.93
	TOTALS 7/31/2023	-	-	-	361,453.80	361,453.80
Aug-23	Received from State		8,931.23	53,587.37	116,105.96	178,624.56
	Transfer to General Fund		(8,931.23)			(8,931.23)
	CK# 7916 Barrier Island Ocean Rescue		-	-	(3,109.33)	(3,109.33)
	Ck# 7917 Charleston Area Conv Ctr			(53,587.37)		(53,587.37)
	Ck# 7925 Lowcountry Marine Mammal				(1,859.87)	(1,859.87)
	CK# 7927 David Tabaka		-	-	(270.00)	(270.00)
	CK# 7930 Tapco				(4,419.95)	(4,419.95)
	CK# 7936 Molly Durin Music LLC				(350.00)	(350.00)
	Interest Income		-	-	1,693.04	1,693.04
	TOTALS 8/31/2023	-	-	-	469,243.65	469,243.65
Sep-23	CK# 7950 Barrier Island Ocean Rescue		-	-	(39,844.33)	(39,844.33)
	CK# 7961 Alan Fleming Tennis Tourn.				(17,000.00)	(17,000.00)
	Ck# 7963 Lowcountry Marine Mammal				(912.44)	(912.44)
	CK# 7968 The Time Pirates				(550.00)	(550.00)
	Interest Income		-	-	1,298.71	1,298.71
	TOTALS 9/30/2023	-	-	-	412,235.59	412,235.59
Oct-23	Received from State		33,214.05	49,284.31	106,782.68	189,281.04
	Transfer to General Fund		(33,214.05)			(33,214.05)
	CK# 7985 Barrier Island Ocean Rescue		-	-	(39,844.33)	(39,844.33)
	CK# 7996 Tapco				(17,706.55)	(17,706.55)
	Ck# 7998 Charleston Electric				(1,485.00)	(1,485.00)
	CK# 8002 Light it Up SC		-	-	(8,875.00)	(8,875.00)
	Ck# 7917 Charleston Area Conv Ctr			(49,284.31)	-	(49,284.31)
	Interest Income		-	-	1,648.33	1,648.33
	TOTALS 10/31/2023	-	-	-	452,755.72	452,755.72

**TOWN OF SEABROOK ISLAND
CHARLESTON COUNTY ACCOMODATIONS TAX
FYE 12/31/2023**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	-	-	-	88,116.37
	ADJUSTMENTS	-	-	-	-	-
	ADJUSTED BEGINNING BALANCE	-	-	-	-	88,116.37
Jan-23	Interest Income	-	-	-	157.96	157.96
	TOTALS 1/31/2023	-	-	-	157.96	88,274.33
Feb-23	Received from State	-	16,832.92	-	-	16,832.92
	Interest Income	-	-	-	216.41	216.41
	TOTALS 2/28/2023	-	16,832.92	-	157.96	105,323.66
Mar-23	Interest Income	-	-	-	349.06	349.06
	TOTALS 3/31/2023	-	16,832.92	-	507.02	105,672.72
Apr-23	Interest Income	-	-	-	371.63	371.63
	TOTALS 4/30/2023	-	16,832.92	-	878.65	106,044.35
May-23	Received from State	-	8,059.69	-	-	8,059.69
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(17,556.35)	-	(17,556.35)
	Interest Income	-	-	-	341.15	341.15
	TOTALS 5/31/2023	-	24,892.61	(17,556.35)	1,219.80	96,888.84
Jun-23	Ck# 7841 Barrier Is. Ocean Rescue	-	-	(39,844.33)	-	(39,844.33)
	Interest Income	-	-	-	192.92	192.92
	TOTALS 6/30/2023	-	24,892.61	(57,400.68)	1,412.72	57,237.43
Jul-23	Ck# 7891 Barrier Is. Ocean Rescue	-	-	(37,599.00)	-	(37,599.00)
	Interest Income	-	-	-	70.06	70.06
	TOTALS 7/31/2023	-	24,892.61	(94,999.68)	1,482.78	19,708.49
Aug-23	Received from State	-	27,756.68	-	-	27,756.68
	Interest Income	-	-	-	171.88	171.88
	TOTALS 8/31/2023	-	52,649.29	(94,999.68)	1,654.66	47,637.05
Sep-23	Interest Income	-	-	-	157.81	157.81
	TOTALS 9/30/2023	-	52,649.29	(94,999.68)	1,812.47	47,794.86
Oct-23	Interest Income	-	-	-	174.64	174.64
	TOTALS 10/31/2023	-	52,649.29	(94,999.68)	1,987.11	47,969.50

**TOWN OF SEABROOK ISLAND
TOWN ACCOMMODATIONS TAX
FYE 12/31/2023**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	-	-	-	-
	ADJUSTMENTS	-	-	-	-	-
	ADJUSTED BEGINNING BALANCE	-	-	-	-	-
Jan-23	Interest Income	-	-	-	-	-
	TOTALS 1/31/2023	-	-	-	-	-
Feb-23	Interest Income	-	-	-	-	-
	TOTALS 2/28/2023	-	-	-	-	-
Mar-23	Received from County	-	1,016.35	-	-	1,016.35
	Interest Income	-	-	-	3.37	3.37
	TOTALS 3/31/2023	-	1,016.35	-	-	1,019.72
Apr-23	Received from County	-	6,241.44	-	-	6,241.44
	Interest Income	-	-	-	25.54	25.54
	TOTALS 4/30/2023	-	6,241.44	-	25.54	7,286.70
May-23	Received from County	-	1,510.98	-	-	1,510.98
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(1,019.72)	-	(1,019.72)
	Interest Income	-	-	-	27.48	27.48
	TOTALS 5/31/2023	-	1,510.98	(1,019.72)	-	7,805.44
Jun-23	Received from County	-	18,177.62	-	-	18,177.62
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	-	-	-
	Interest Income	-	-	-	87.87	87.87
	TOTALS 6/30/2023	-	18,177.62	-	87.87	26,070.93
Jul-23	Received from County	-	23,980.93	-	-	23,980.93
	Ck# 7871 Barrier Is. Ocean Rescue	-	-	(2,245.33)	-	(2,245.33)
	Interest Income	-	-	-	170.55	170.55
	TOTALS 7/31/2023	-	23,980.93	(2,245.33)	-	47,977.08
Aug-23	Received from County	-	26,071.86	-	-	26,071.86
	Ck# 7916 Barrier Is. Ocean Rescue	-	-	(36,735.00)	-	(36,735.00)
	Interest Income	-	-	-	135.12	135.12
	TOTALS 8/31/2023	-	26,071.86	(36,735.00)	-	37,449.06
Sep-23	Received from County	-	39,078.43	-	-	39,078.43
	Interest Income	-	-	-	241.85	241.85
	TOTALS 9/30/2023	-	39,078.43	-	241.85	76,769.34
Oct-23	Received from County	-	35,985.34	-	-	35,985.34
	Interest Income	-	-	-	412.00	412.00
	TOTALS 10/31/2023	-	35,985.34	-	412.00	113,166.68

**TOWN OF SEABROOK ISLAND
MUNICIPAL COURT
FYE 12/31/2023**

DATE	REVENUES	EXPENDITURES				TOTAL
		LE SURCHARG	COUNTY ASSESSMEN	STATE ASSESSMEN	VICTIM'S ADVOCARE	
TOTALS 12/31/2022	-	-	-	-	-	-
ADJUSTMENTS	-	-	-	-	-	-
ADJUSTED BEGINNING BALANCE	-	-	-	-	-	-
Jan-23	Interest Income	-	-	-	-	-
TOTALS 1/31/2023	-	-	-	-	-	-
Feb-23	Interest Income	-	-	-	-	-
TOTALS 2/28/2023	-	-	-	-	-	-
Mar-23	Court Fines	1,083.75	-	-	-	1,083.75
Ck# 4908 SC State Treasurer		(50.00)	-	-	-	(50.00)
Interest Income		-	-	-	-	-
TOTALS 3/31/2023	1,083.75	(50.00)	-	-	-	1,033.75
Apr-23	Interest Income	3.81	-	-	-	3.81
TOTALS 4/30/2023	1,087.56	(50.00)	-	-	-	1,037.56
May-23	Court Fines	361.25	-	-	-	361.25
Ck# 4910 SC State Treasurer		(75.00)	-	(389.76)	-	(464.76)
Ck# 4911 County Treasurer		-	(53.99)	-	(75.00)	(128.99)
Interest Income	3.02	-	-	-	-	3.02
TOTALS 5/31/2023	1,451.83	(125.00)	(53.99)	(389.76)	(75.00)	808.08
Jun-23	Interest Income	2.90	-	-	-	2.90
TOTALS 6/30/2023	1,454.73	(125.00)	(53.99)	(389.76)	(75.00)	810.98
Jul-23	Court Fines	6,020.26	-	-	-	6,020.26
Ck# 4912 SC State Treasurer		(25.00)	-	(143.25)	-	(168.25)
Ck# 4913 County Treasurer		-	(18.00)	-	(25.00)	(43.00)
Ck# 4914 SC State Treasurer		(1,325.00)	-	(480.41)	-	(1,805.41)
Ck# 4915 County Treasurer		-	(185.97)	-	(1,325.00)	(1,510.97)
Interest Income	11.96	-	-	-	-	11.96
TOTALS 7/31/2023	7,486.95	(1,475.00)	(257.96)	(1,013.42)	(1,425.00)	3,315.57
Aug-23	Interest Income	12.19	-	-	-	12.19
TOTALS 8/31/2023	7,499.14	(1,475.00)	(257.96)	(1,013.42)	(1,425.00)	3,327.76
Sep-23	Court Fines	1,495.00	-	-	-	1,495.00
Ck# 4910 SC State Treasurer		(125.00)	-	(573.02)	-	(698.02)
Ck# 4911 County Treasurer		-	(71.98)	-	(125.00)	(196.98)
Interest Income	12.41	-	-	-	-	12.41
TOTALS 9/30/2023	9,006.55	(1,600.00)	(329.94)	(1,586.44)	(1,550.00)	3,940.17
Oct-23	Court Fines	515.00	-	-	-	515.00
Interest Income	16.28	-	-	-	-	16.28
TOTALS 10/31/2023	9,537.83	(1,600.00)	(329.94)	(1,586.44)	(1,550.00)	4,471.45

**TOWN OF SEABROOK ISLAND
MISCELLANEOUS RESTRICTED FUNDS
FYE 12/31/2023**

DATE	Alcohol Tax	American Rescue Plan Act (ARPA)	Short-Term Rental Permits
TOTALS 12/31/2022	40,881.97	-	-
ADJUSTMENTS	-	-	-
ADJUSTED BEGINNING BALANCE	<u>40,881.97</u>	-	-
Jan-23 Revenue		914,915.00	
Transferred to Town Facilities Fund		(914,915.00)	
Interest Income	115.50	-	-
TOTALS 1/31/2023	<u>40,997.47</u>	-	-
Feb-23 STR Permit Fees	-	-	3,725.00
Interest Income	124.19	-	-
TOTALS 2/28/2023	<u>41,121.66</u>	-	<u>3,725.00</u>
Mar-23 STR Permit Fees	-	-	1,850.00
Interest Income	136.28	-	-
TOTALS 3/31/2023	<u>41,257.94</u>	-	<u>5,575.00</u>
Apr-23 STR Permit Fees	-	-	133,225.00
Interest Income	145.10	-	488.14
TOTALS 4/30/2023	<u>41,403.04</u>	-	<u>139,288.14</u>
May-23 Received from State	3,000.00	-	-
STR Permit Fees			80,352.00
Interest Income	156.90	-	776.10
TOTALS 5/31/2023	<u>44,559.94</u>	-	<u>220,416.24</u>
Jun-23 STR Permit Fees			30,300.00
Interest Income	150.70	-	847.92
TOTALS 6/30/2023	<u>44,710.64</u>	-	<u>251,564.16</u>
Jul-23 STR Permit Fees	-	-	4,273.00
Interest Income	159.51	-	912.72
TOTALS 7/31/2023	<u>44,870.15</u>	-	<u>256,749.88</u>
Aug-23 STR Permit Fees	-	-	3,325.00
Interest Income	162.48	-	941.75
TOTALS 8/31/2023	<u>45,032.63</u>	-	<u>261,016.63</u>
Sep-23 STR Permit Fees			2,400.00
Interest Income	142.32	-	832.49
TOTALS 9/30/2023	<u>45,174.95</u>	-	<u>264,249.12</u>
Oct-23 STR Permit Fees	-	-	8,375.00
Interest Income	165.07	-	996.16
TOTALS 10/31/2023	<u>45,340.02</u>	-	<u>273,620.28</u>

**TOWN OF SEABROOK ISLAND
MISCELLANEOUS DESIGNATED FUNDS
FYE 12/31/2023**

DATE	Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund	Conservation	
TOTALS 12/31/2022	2,120,639.30	559,107.22	236,500.00	25,000.00	-	
ADJUSTMENTS	100,000.00	750,000.00	160,000.00	15,000.00	-	
ADJUSTED BEGINNING BALANCE	2,220,639.30	1,309,107.22	396,500.00	40,000.00	-	
Jan-23	General Fund Transfers per Town Council Transferred from ARPA Fund	100,000.00	50,000.00	2,050,000.00	48,725.00	50,000.00
	Ck# 7701 Machael E Karamus Architect	-	914,915.00			
	Ck# 7703 Machael E Karamus Architect		(3,250.00)			
	Ck# 717 ESP Associates		(4,750.00)			
		(6,720.00)				
TOTALS 1/31/2023	2,320,639.30	1,352,387.22	3,353,415.00	88,725.00	50,000.00	
Feb-23	No Activity	-		-	-	
TOTALS 2/28/2023	2,320,639.30	1,352,387.22	3,353,415.00	88,725.00	50,000.00	
Mar-23	Ck# 7769 Machael E Karamus Architect	-	(5,000.00)	-	-	
	Ck# 7776 Machael E Karamus Architect		(2,500.00)			
TOTALS 3/31/2023	2,320,639.30	1,352,387.22	3,345,915.00	88,725.00	50,000.00	
Apr-23	Ck# 7792 A.H. Schwacke & Assoc ACH - ESP Associates	-	(950.00)	-	-	
		(5,845.00)				
TOTALS 4/30/2023	2,320,639.30	1,346,542.22	3,344,965.00	88,725.00	50,000.00	
May-23	Received from State	14,845.99		-		
	Ck# 7819 ESP Associates		(10,320.00)			
	Ck# 7826 Seabrook Is. Utility Comm	(14,650.52)				
	Ck# 7821 Michael E Karamus Architect		(8,250.00)			
TOTALS 5/31/2023	2,320,834.77	1,336,222.22	3,336,715.00	88,725.00	50,000.00	
Jun-23	No Activity	-		-	-	
TOTALS 6/30/2023	2,320,834.77	1,336,222.22	3,336,715.00	88,725.00	50,000.00	
Jul-23	Ck# 7881 ESP Associates	-	(8,352.00)	-	-	
	Ck# 7889 Machael E Karamus Architect	-	(5,750.00)	-	-	
	ESP Associates		(4,000.00)			
TOTALS 7/31/2023	2,320,834.77	1,327,870.22	3,326,965.00	88,725.00	50,000.00	
Aug-23	Ck# 7919 ESP Associates	-	(12,135.00)	-	-	
	Ck# 7933 ESP Associates	-	(5,615.00)	-	-	
	ESP Associates		(800.00)			
TOTALS 8/31/2023	2,320,834.77	1,310,120.22	3,326,165.00	88,725.00	50,000.00	
Sep-23	Ck# 7959 Machael E Karamus Architect	-	(848.50)	-	-	
	Ck# 7962 ESP Associates	-	(6,500.00)	-	-	
TOTALS 9/30/2023	2,320,834.77	1,310,120.22	3,318,816.50	88,725.00	50,000.00	
Oct-23	Truist Bank	-	(897.08)	-	-	
	Ck# 7999 ESP Associates	-	(9,950.00)	-	-	
	ESP Associates		(1,234.00)			
TOTALS 10/31/2023	2,320,834.77	1,307,989.14	3,308,866.50	88,725.00	50,000.00	

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-12

ADOPTED _____

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE OF THE TOWN OF SEABROOK ISLAND TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020

WHEREAS, the Town of Seabrook Island (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income; and

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

WHEREAS, the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office; and

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-15 on December 14, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance"); and

WHEREAS, the Town Council of the Municipality (the "Council") now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Seabrook Island, as follows:

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:

- (a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.
- (b) Class 8.6 is hereby amended and restated in its entirety to read as follows: "**8.6 NAICS Code Varies – Billiard or Pool Tables.** A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business

licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”

- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 2. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.
- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 3. Repealed, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2024.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the _____ of _____, 2023.

First Reading: October 24, 2023
Public Hearing: [November 28, 2023]
Second Reading: [November 28, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST:

Katharine E. Watkins, Town Clerk

**Exhibit A: Amendment to Classes 1 – 8 in Appendix B of the
Current Business License Ordinance**

APPENDIX B

Classes 1 – 8: Business License Class Schedule by NAICS Codes

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	2
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	1
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	7
54	Professional, scientific, and technical services	5
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	4
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	4
Class 8	Subclasses	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.6

2023 Class Schedule is based on a three-year average (2017 - 2019) of IRS statistical data.

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-12

ADOPTED _____

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE OF THE TOWN OF SEABROOK ISLAND TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020, AND OTHER MATTERS RELATED THERETO

WHEREAS, the Town of Seabrook Island (the "~~Municipality~~Town") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3, to impose a business license tax on gross income; and

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

WHEREAS, the Standardization Act requires that by December ~~thirty first~~31st of ~~every each~~ odd-numbered year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the "Association") and adopted by the Director of the Revenue and Fiscal Affairs Office; and

WHEREAS, following the enactment of the Standardization Act, and in order to comply with the requirements of the Standardization Act, the ~~Municipality~~ Mayor and Council of the Town (the "Town Council") enacted Ordinance No. 2021-15 on December 14, 2021, in order to comply with the requirements of the Standardization Act which ordinance has been codified in Chapter 8, Article 1, of the Town Code (the "Current Business License Ordinance"); and

WHEREAS, the Town Council ~~of the Municipality (the "Council")~~ now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association; and

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. Amendments to Appendix A.** Appendix A to the Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:~~

- ~~(a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.~~
- ~~(b) Class 8.6 is hereby amended and restated in its entirety to read as follows: "8.6 NAICS Code Varies – Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard~~

~~or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”~~

~~(c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.~~

~~**SECTION 2. Amendments to Appendix B.** Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended as follows:~~

~~(a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.~~

~~(b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.~~

~~(c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.~~

~~**SECTION 3. Repealed, Effective Date.** All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2024.~~

SECTION 1. Amending Chapter 8 of the Town Code. The Town Code for the Town of Seabrook Island, Chapter 8, Businesses and Business Regulations; Article 1, Business License; is hereby amended to read as follows:

Chapter 8. Businesses and Business Regulations

Article 1. Business License

Section 8-1. License Required.

Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the Town of Seabrook Island, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-2. Definitions.

The following words, terms, and phrases, when used in this ~~ordinance~~ article, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ~~ordinance~~ article unless the context otherwise requires:

- (a) *“Business”* means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.
- (b) *“Charitable Organization”* means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).
- (c) *“Charitable Purpose”* means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.
- (d) *“Classification”* means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.
- (e) *“Council”* means the Town Council of the Town of Seabrook Island
- (f) *“Domicile”* means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ~~ordinance~~article, a licensee may be deemed to have more than one domicile.
- (g) *“Gross Income”* means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Town. If the licensee has a domicile within the Town, business done within the Town shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Town, business done within the Town shall include only gross receipts or revenue received or accrued within the Town. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Town must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Town. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencies. In calculating gross income for certain businesses, the following rules shall apply:
 - (1) Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
 - (2) Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.

- (3) Gross income for manufacturers of goods or materials with a location in the Town shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.
- (h) *"License Official"* means a person designated to administer this [ordinance article](#). Notwithstanding the designation of a primary license official, the Town may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.
- (i) *"Licensee"* means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.
- (j) *"NAICS"* means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.
- (k) *"Person"* means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.
- (l) *"Town"* means the Town of Seabrook Island, South Carolina.

Section 8-3. Purpose and Duration.

The business license required by this [ordinance article](#) is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on April 30, 2022, shall commence on January 1, 2021, and shall run for a 16-month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; provided, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this [ordinancearticle](#) and the rates herein shall remain in effect from year to year as amended by the Council.

Section 8-4. Business License Tax, Refund.

- (a) The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 8-12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- (c) A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Town before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Town shall approve or deny the refund request and, if approved, shall issue the refund to the business within thirty (30) days after receipt of the request.

Section 8-5. Registration Required.

- (a) The owner, agent, or legal representative of every business subject to this [ordinancearticle](#), whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; provided, a new business shall be required to have a business license prior to operation within the Town, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- (b) Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this [ordinancearticle](#) by the

license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.

- (c) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Town have been paid.
- (d) The Town shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.

Section 8-6. Deductions, Exemptions, and Charitable Organizations.

- (a) No deductions from gross income shall be made except income earned outside of the Town on which a license tax is paid by the business to some other municipality or county and fully reported to the Town, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- (b) No person shall be exempt from the requirements of the [ordinance article](#) by reason of the lack of an established place of business within the Town, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this [ordinance article](#) by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this [ordinance article](#).
- (c) Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Town. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- (d) A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- (e) A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable

organization as defined in this [ordinancearticle](#), or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this [ordinancearticle](#). Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 8-7. False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this [ordinancearticle](#) to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this [ordinancearticle](#).

Section 8-8. Display and Transfer.

- (a) All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Town.
- (b) Commercial vehicles operating within the Town shall display an annual business license decal, which shall be used for identification purposes only. One business license decal will be provided with each license issued. Additional decals may be purchased for a fee not to exceed \$5.00 per decal.
- (c) A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-9. Administration of Ordinance.

The license official shall administer the provisions of this [ordinancearticle](#), collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the Town Attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this [ordinancearticle](#), and perform such other duties as may be duly assigned.

Section 8-10. Inspection and Audits.

- (a) For the purpose of enforcing the provisions of this [ordinancearticle](#), the license official or other authorized agent of the Town is empowered to enter upon the premises of any

person subject to this [ordinancearticle](#) to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.

- (b) The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the [ordinancearticle](#). Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this [ordinancearticle](#), state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 8-11. Assessments, Payment under Protest, Appeal.

- (a) Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Town pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- (b) The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses including, without limitation, for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 8-12. Delinquent License Taxes, Partial Payment.

- (a) For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the Town Attorney for appropriate legal action.
- (b) Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; provided, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-13. Notices.

The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Town three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 8-14. Denial of License.

- (a) The license official may deny a license to an applicant when the license official determines:
 - (1) The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
 - (2) The activity for which a license is sought is unlawful or constitutes a public nuisance per se or per accidens;
 - (3) The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
 - (4) The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Town or in another jurisdiction;
 - (5) The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Town of any tax or fee;
 - (6) A licensee has actual knowledge or notice or, based on the circumstances, reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
 - (7) The license for the business or for a similar business of the licensee in the Town or another jurisdiction has been denied, suspended, or revoked in the previous license year.
- (b) A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 8-15. Suspension or Revocation of License.

- (a) When the license official determines:

- (1) A license has been mistakenly or improperly issued or issued contrary to law;
- (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this [ordinance article](#);
- (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- (4) A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- (5) A licensee has engaged in an unlawful activity or nuisance related to the business; or
- (6) A licensee is delinquent in the payment to the Town of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Town by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

- (b) The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this [ordinance article](#).

Section 8-16. Appeals to Council or its Designee.

- (a) Except with respect to appeals of assessments under Section 8-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.
- (b) A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee

shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Town.

- (c) Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- (d) For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town may establish a different procedure by ordinance.

Section 8-17. Consent, franchise, or license required for use of streets.

- (a) It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Town any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- (b) The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 8-18. Confidentiality.

Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Town may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or return required under this [ordinancearticle](#). Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this [ordinancearticle](#).

Section 8-19. Violations.

Any person violating any provision of this [ordinancearticle](#) shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this [ordinancearticle](#).

Section 8-20. Severability.

A determination that any portion of this [ordinancearticle](#) is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this [ordinancearticle](#) and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 et seq., the standardization act shall control.

Section 8-21. Classification and Rates.

- (a) The business license tax for each class of businesses subject to this [ordinancearticle](#) shall be computed in accordance with the current Business License Rate Schedule, designated as Appendix A to this [ordinancearticle](#), which may be amended from time to time by the Council.
- (b) The current Business License Class Schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Town shall adopt, by ordinance, the latest standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Town, the revised Business License Class Schedule shall then be appended to this [ordinancearticle](#) as a replacement Appendix B.
- (c) The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The Business License Class Schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the Business License Class Schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- (d) A copy of the class schedule and rate schedule shall be filed in the office of the Town Clerk.

APPENDIX A
BUSINESS LICENSE RATE SCHEDULE

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 35.00	\$ 1.45
2	\$ 40.00	\$ 1.65
3	\$ 45.00	\$ 1.85
4	\$ 55.00	\$ 2.05
5	\$ 60.00	\$ 2.25
6	\$ 65.00	\$ 2.50
7	\$ 70.00	\$ 2.70
8	See individual businesses in Class 8 listed below	
9	See individual businesses in Class 9 listed below	

8.1	\$ 55.00	\$ 1.80
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 45.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.85
9.1	\$ 20.00	\$ 0.00
9.2	\$ 70.00	\$ 2.70

TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE

For the license year commencing on May 1, 2023, and concluding on April 30, 2024, the base and variable rates for each class shall be as follows:

<u>Rate Class</u>	<u>Income: \$0 – \$2,000</u> <u>Base Rate</u>	<u>Income Over \$2,000</u> <u>Rate Per \$1,000 or Fraction Thereof</u>
<u>1</u>	<u>\$ 31.00</u>	<u>\$ 1.30</u>
<u>2</u>	<u>\$ 35.00</u>	<u>\$ 1.45</u>
<u>3</u>	<u>\$ 40.00</u>	<u>\$ 1.65</u>
<u>4</u>	<u>\$ 49.00</u>	<u>\$ 1.80</u>
<u>5</u>	<u>\$ 53.00</u>	<u>\$ 2.00</u>
<u>6</u>	<u>\$ 57.00</u>	<u>\$ 2.20</u>
<u>7</u>	<u>\$ 62.00</u>	<u>\$ 2.40</u>
<u>8.1</u>	<u>\$ 49.00</u>	<u>\$ 1.60</u>
<u>8.2 – 8.56</u>	<u>See individual businesses in Class 8 listed below</u>	
<u>9.1</u>	<u>\$ 18.00</u>	<u>\$ 0.00</u>
<u>9.2</u>	<u>\$ 62.00</u>	<u>\$ 2.40</u>
<u>9.3</u>	<u>\$ 18.00</u>	<u>\$ 0.00</u>

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ~~ordinance~~ article, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

TRANSITIONAL BUSINESS LICENSE RATE SCHEDULES

The Town will transition to the Business License Rate Schedule shown in Appendix A over a period of time. During the transitional phase, the following transitional rate schedules shall apply:

- ~~2021-22 License Year (Adoption through April 30, 2022) – SEE APPENDIX A-1~~
- ~~2022-23 License Year (May 1, 2022 through April 30, 2023) – SEE APPENDIX A-2~~
- ~~2023-24 License Year (May 1, 2023 through April 30, 2024) – SEE APPENDIX A-3~~

APPENDIX A 1
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2021-22 LICENSE YEAR)

For the remainder of the license year following adoption of this ordinance, and concluding on April 30, 2022, the transitional Business License Rate Schedule shall be as follows:

Rate Class	Income: \$0—\$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 40.00	\$ 1.75
2	\$ 45.00	\$ 2.00
3	\$ 55.00	\$ 2.25
4	\$ 60.00	\$ 2.75
5	\$ 65.00	\$ 3.00
6	\$ 70.00	\$ 3.25
7	\$ 80.00	\$ 3.50
8.1	\$ 80.00	\$ 2.00
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 55.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.40
9.1	\$ 25.00	\$ 0.00
9.2	\$ 80.00	\$ 3.50

NON-RESIDENT RATES

Non-resident rates shall not apply.

APPENDIX A 2
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2022-23 LICENSE YEAR)

For the license year commencing on May 1, 2022, and concluding on April 30, 2023, the base and variable rates listed in Appendix A shall be discounted by 23.5% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2022-23 license year shall be as follows:

Rate Class	Income: \$0—\$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 27.00	\$ 1.10
2	\$ 31.00	\$ 1.25

3	\$ 34.00	\$ 1.40
4	\$ 42.00	\$ 1.55
5	\$ 46.00	\$ 1.70
6	\$ 50.00	\$ 1.90
7	\$ 54.00	\$ 2.05
8.1	\$ 42.00	\$ 1.40
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 34.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.40
9.1	\$ 15.00	\$ 0.00
9.2	\$ 54.00	\$ 2.05

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

APPENDIX A-3
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2023-24 LICENSE YEAR)

For the license year commencing on May 1, 2023, and concluding on April 30, 2024, the base and variable rates listed in Appendix A-1 shall be discounted by 11.75% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2023-24 license year shall be as follows:

Rate Class	Income: \$0 — \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 31.00	\$ 1.30
2	\$ 35.00	\$ 1.45
3	\$ 40.00	\$ 1.65
4	\$ 49.00	\$ 1.80
5	\$ 53.00	\$ 2.00
6	\$ 57.00	\$ 2.20
7	\$ 62.00	\$ 2.40
8.1	\$ 49.00	\$ 1.60
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	

8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 40.00 + \$ 5.00 OR \$ 12.50 per Table	\$ 1.65
9.1	\$ 18.00	\$ 0.00
9.2	\$ 62.00	\$ 2.40

NON-RESIDENT RATES

~~Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.~~

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1. NAICS 23 – Construction. [Contractors, Construction, All Types]

Resident rates, for contractors having a permanent place of business within the Town:

Minimum on first \$2,000	\$ 55.00 PLUS
Each additional \$1,000	\$ 1.80

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

Non-resident rates apply to contractors that do not have a permanent place of business within the Town. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ~~ordinance~~ article.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Development Standards Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Rail Transportation. (See S.C. Code § 12-23-210).

8.3 NAICS ~~517311, 517312~~ 517111, 517112 and 517122 – Wired & Wireless Telecommunications Carriers.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 and 5242 – Insurance Carriers; Agencies, Brokerages, and Other Insurance Related Activities.

Independent agents, brokers, and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Arcades. [*Amusement Machines, Coin Operated, Except Gambling*]

Music machines, juke boxes, kiddy rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) [Type I and Type II].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine	\$ 12.50 PLUS
Business license	\$ 12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Other Gambling Industries. [*Amusement Machines, Coin Operated, Non-Payout*]

Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) [Type III].

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine	\$ 180.00 PLUS
Business license	\$ 12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS ~~713990~~ Code Varies – All Other Amusement and Recreational Industries. ~~{Billiard or Pool Tables, Rooms}~~

A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.

~~(a) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS~~

~~(b) With respect to gross income from the entire business in addition to the tax authorized by state law for each table:~~

Minimum on first \$2,000	————— \$ 45.00 PLUS
Each additional \$1,000	————— \$ 1.85

~~* Transitional rates shall apply for 2021-22 (remainder), 2022-23, and 2023-24.~~

CLASS 9 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by a NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 711510 Code Varies – Temporary Vendor License~~Independent Artists, Writers, and Performers. [Temporary Vendor License]~~

Independent artists/~~craftspersons~~, writers, and performers (NAICS 711510); craftspersons (NAICS Code varies); and mobile food services (NAICS 722330); are subject to a business license tax based on their natural class; ~~Independent artists/craftspersons, writers, and performers provided, however, businesses~~ who wish to sell goods and/or perform services at a public event or activity within the Town (eg. art show, craft show, fair, festival, food truck rodeo, or similar activity) with a total duration not to exceed three (3) consecutive days may obtain a temporary vendor license from the Town. A temporary vendor license shall be valid only upon the premises of the public event or activity and shall expire immediately upon the conclusion of the event or activity. Temporary vendor licenses shall be computed as follows:

Minimum on first \$2,000	\$ 20.00 PLUS
Each additional \$1,000	\$ 0.00

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

9.2 NAICS 721199 – All Other Traveler Accommodation. *[Short-Term Rental Unit; Vacation Club Unit]*

The business license tax for establishments primarily engaged in providing short-term lodging including, specifically, short-term rental units and vacation club units, but excluding hotels, motels, and bed-and-breakfast inns, shall be computed as follows:

Minimum on first \$2,000	\$ 70.00 PLUS
Each additional \$1,000	\$ 2.70

* Transitional rates shall apply for ~~2021-22 (remainder), 2022-23, and the~~ 2023-24 license year.

A business license shall not be issued for a short-term rental unit or vacation club unit until the property owner or designated agent has applied for and obtained a short-term rental permit, as required by the Development Standards Ordinance.

Appendix B

Classes 1-9: Business License Class Schedule by NAICS Code

NAICS Sector/ Subsector	Industry Sector	Class
11	Agriculture, Forestry, Hunting and Fishing and Hunting	21
21	Mining, Quarrying, and Oil and Gas Extraction	42
22	Utilities	1
23	Construction	8.1
31-33	Manufacturing	23
32	Manufacturing	2
33	Manufacturing	2
42	Wholesale Trade	1
44-45	Retail Trade	1
45	Retail Trade	1
48-49	Transportation and Warehousing	21
482	Rail Transportation	8.2
49	Transportation and Warehousing	2
51	Information	4
517311	Wired Telecommunications Carriers	8.3
517312	Wireless Telecommunications Carriers (Except Satellite)	8.3
52	Finance and Insurance	7
5241	Insurance Carriers	8.4
5242	Agencies, Brokerages, and Other Insurance Related Activities	8.4
53	Real Estate and Rental and Leasing	7
54	Professional, Scientific, and Technical Services	5
55	Management of Companies and Enterprises	7
56	Administrative and Support and Waste Management and Remediation Services	43
61	Educational Services	43
62	Health Care and Social Assistance	4
71	Arts, Entertainment, and Recreation	3
711510	Independent Artists, Writers, and Performers [Temp. Vendor License]	9.1
713120	Amusement Arcades. [Amusement Machines, Coin Operated, Except Gambling]	8.51
713290	Other Gambling Industries. [Amusement Machines, Coin Operated, Non Payout]	8.52
713990	All Other Amusement and Recreational Industries [Billiard or Pool Room]	8.6
721	Accommodation	31

721199	All Other Traveler Accommodation [Short-Term Rental Unit; Vacation Club Unit]	9.2
722	Food Services and Drinking Places	12
81	Other Services	54
<u>Class 8</u>	<u>Subclasses</u>	
<u>23</u>	<u>Construction</u>	<u>8.1</u>
<u>482</u>	<u>Rail Transportation</u>	<u>8.2</u>
<u>517111</u>	<u>Wired Telecommunications Carriers</u>	<u>8.3</u>
<u>517112</u>	<u>Wireless Telecommunications Carriers (Except Satellite)</u>	<u>8.3</u>
<u>517122</u>	<u>Agents for Wireless Telecommunications Services</u>	<u>8.3</u>
<u>5241</u>	<u>Insurance Carriers</u>	<u>8.4</u>
<u>5242</u>	<u>Insurance Brokers for Non-Admitted Insurance Carriers</u>	<u>8.4</u>
<u>713120</u>	<u>Amusement Parks and Arcades</u>	<u>8.51</u>
<u>713290</u>	<u>Nonpayout Amusement Machines</u>	<u>8.52</u>
<u>713990</u>	<u>All Other Amusement and Recreational Industries (Pool Tables)</u>	<u>8.6</u>
<u>Class 9</u>	<u>Subclasses</u>	
<u>711510</u>	<u>Independent Artists, Writers, and Performers (Temporary Vendor License)</u>	<u>9.1</u>
<u>721199</u>	<u>All Other Traveler Accommodation (Short-Term Rental Unit; Vacation Club Unit)</u>	<u>9.2</u>
<u>722330</u>	<u>Mobile Food Services (Temporary Vendor License)</u>	<u>9.1</u>

The 2023 Business License Class Schedule is based on a three-year average of IRS statistical data. This appendix will be updated every odd year based on the latest available IRS statistics. The 2023~~4~~ Business License Class Schedule may be accessed at: <https://www.townofseabrookisland.org/business-licenses.html>

SECTION 2. Conflicting Ordinances Repealed. All other ordinances, or parts of ordinances, related to business licensing which are in effect as of the effective date of this ordinance are hereby repealed and replaced in their entirety; provided that any prior ordinances related to collections programs administered by the Municipal Association of South Carolina including, without limitation, the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCPP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms, except to the extent specifically amended by the provisions of this ordinance.

SECTION 3. 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 4. Effective Date. This ordinance shall be effective from and after January 1, 2024.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

First Reading: October 24, 2023
Public Hearing: [November 28, 2023]
Second Reading: [November 28, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-13

ADOPTED _____

AN ORDINANCE ADOPTING A SECOND AMENDMENT TO THE ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

WHEREAS, on December 13, 2022, the Mayor and Council of the Town of Seabrook Island gave final reading approval to Ordinance No. 2022-07, thereby adopting an annual operating budget for the Town of Seabrook Island for the fiscal year beginning January 1, 2023, and ending December 31, 2023 (hereafter, "FY 2023 Budget"); and

WHEREAS, consistent with state statute, the adopted budget for FY 2023 was in balance, with total estimated revenues (inclusive of the use of fund balance reserves) equal to total estimated expenditures in the amount of \$2,766,942.00; and

WHEREAS, on June 27, 2023, the Mayor and Council gave final reading approval to Ordinance No. 2023-04, which adopted a first amendment the FY 2023 Budget (hereafter, "FY Amended Budget"); and

WHEREAS, the Mayor and Council desire to further amend the FY 2023 Amended Budget to defer certain capital improvements which were included in the FY 2023 Amended Budget to FY 2024; and

WHEREAS, the Mayor and Council have determined that it is necessary and proper to adopt a second amendment the FY 2023 annual operating budget to account for these changes; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing on this ordinance was advertised and held on Tuesday, [November 28, 2023], in Town Council Chambers, with public input duly noted; and

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

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

SECTION 1. Adoption.

The amended 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 (inclusive of appropriations to fund

balance reserves) in the amount of ~~\$6,171,942.00~~ 2,840,257.00. The same shall constitute the Official Second Amended Budget of the Town of Seabrook Island for Fiscal Year 2023 (hereafter, the “FY 2023 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 Second Amended 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 _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023

First Reading: October 24, 2023
Public Hearing: [November 28, 2023]
Second Reading: [November 28, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Exhibit A
To Ordinance 2020-13

Town of Seabrook Island
FY 2023 Second Amended Budget



Town of Seabrook Island
FY 2023 Budget

FY 2023 Budget Summary (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	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
TOTAL EXPENDITURES	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 2,671,942
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ 168,315
OTHER FINANCING SOURCES (USES)														
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ 2,614,596
Transfers Out	\$ (2,316,094)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,614,596)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (170,152)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 1,950,000	\$ 56,800	\$ 168,315
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 274,719	\$ 180,250	\$ 12,204	\$ 26,032	\$ 914,915	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 8,509,586

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	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Business License Fees - MASC	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Contractual Reimbursements	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
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	\$ 125,000	\$ 750	\$ 250	\$ 200	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,350
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	\$ 1,878,744	\$ 428,250	\$ 180,250	\$ 95,200	\$ 5,150	\$ -	\$ 18,063	\$ 234,000	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,840,257
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
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	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Processing Charges	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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%)	\$ -	\$ 390,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,500
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	\$ 1,722,198	\$ 525,500	\$ -	\$ 140,000	\$ 20,000	\$ -	\$ 24,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 40,000	\$ 2,671,942			
REVENUES OVER (UNDER) EXPENDITURES	\$ 156,546	\$ (97,250)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ (6,181)	\$ 234,000	\$ 600	\$ -	\$ (100,000)	\$ (100,000)	\$ (40,000)	\$ 168,315						
OTHER FINANCING SOURCES (USES)																				
Transfers In	\$ 250,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ 2,614,596					
Transfers Out	\$ (2,316,094)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,614,596)					
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,065,667)	\$ (72,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369	\$ (225,600)	\$ 50,000	\$ 100,000	\$ 50,000	\$ 2,050,000	\$ 96,800	\$ -					
NET CHANGE IN FUND BALANCE	\$ (1,909,121)	\$ (170,152)	\$ 180,250	\$ (44,800)	\$ (14,850)	\$ -	\$ 11,188	\$ 8,400	\$ 50,600	\$ 100,000	\$ (50,000)	\$ 1,950,000	\$ 56,800	\$ 168,315						
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,917,353	\$ 444,871	\$ -	\$ 57,004	\$ 40,882	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,220,639	\$ 1,309,107	\$ 396,500	\$ 40,000	\$ 8,341,271						
EST. FUND BALANCE, END OF YEAR	\$ 1,008,232	\$ 274,719	\$ 180,250	\$ 12,204	\$ 26,032	\$ 914,915	\$ 11,188	\$ 8,400	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 8,509,586						

FY 2023 General Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED	FY 2023 2ND AMENDED	CHANGE (\$)	CHANGE (%)
REVENUES									
4401 Aid to Subdivisions - State	\$ 40,154	\$ 40,638	\$ 43,858	\$ 47,701	\$ 48,044	\$ 48,044	\$ 48,044	\$ -	0.0%
4004 ATAX (State)	\$ 34,338	\$ 37,105	\$ 47,121	\$ 48,706	\$ 47,500	\$ 47,500	\$ 47,500	\$ -	0.0%
4501 Building Permit Fees - County	\$ 15,952	\$ 19,770	\$ 29,798	\$ 35,256	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
4100 Business License Fees	\$ 443,309	\$ 467,197	\$ 560,842	\$ 693,591	\$ 625,000	\$ 675,000	\$ 675,000	\$ -	0.0%
4150 Business License Fees - MASC	\$ 232,974	\$ 245,005	\$ 259,127	\$ 277,586	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
4240 Contractual Reimbursements	\$ -	\$ -	\$ 673	\$ 1,175	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4250 Court Fines	\$ 9,072	\$ 7,775	\$ 11,504	\$ 11,303	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4620 Credit Card Convenience Fees	\$ -	\$ -	\$ 145	\$ 3,934	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
4690 Facility Rentals	\$ 50	\$ 50	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.0%
4205 Franchise Fees - ATT U-verse	\$ 5,262	\$ 5,551	\$ 5,006	\$ 4,401	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4201 Franchise Fees - Berkeley Electric	\$ 162,768	\$ 161,268	\$ 168,363	\$ 163,525	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0.0%
4206 Franchise Fees - Comcast	\$ 56,857	\$ 58,858	\$ 60,228	\$ 63,446	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
4970 Grant Funding	\$ 125,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
4605 Interest - Checking Account	\$ 26	\$ 21	\$ 33	\$ 124	\$ 50	\$ 50	\$ 50	\$ -	0.0%
4601 Interest - Investment Pool	\$ 107,735	\$ 39,013	\$ 6,456	\$ 103,506	\$ 25,000	\$ 125,000	\$ 125,000	\$ -	0.0%
4301 Local Option Sales Tax - County	\$ 280,344	\$ 303,741	\$ 365,190	\$ 401,531	\$ 365,000	\$ 365,000	\$ 365,000	\$ -	0.0%
4701 Miscellaneous Income	\$ 286	\$ 1,982	\$ 241	\$ 1,150	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4500 Planning & Zoning Fees	\$ 36,258	\$ 34,023	\$ 197,900	\$ 198,791	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
4750 Sale of Assets	\$ 7,176	\$ -	\$ -	\$ 300	\$ 100	\$ 100	\$ 100	\$ -	0.0%
TOTAL REVENUES	\$ 1,557,561	\$ 1,421,998	\$ 1,756,486	\$ 2,056,024	\$ 1,728,744	\$ 1,878,744	\$ 1,878,744	\$ -	0.0%
EXPENDITURES									
5005 Salaries - Gross Wages	\$ 283,335	\$ 317,144	\$ 366,657	\$ 510,240	\$ 761,472	\$ 761,472	\$ 761,472	\$ -	0.0%
5006 Salaries - Overtime	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
5010 FICA	\$ 21,473	\$ 25,646	\$ 26,595	\$ 38,576	\$ 58,554	\$ 58,554	\$ 58,554	\$ -	0.0%
5014 Medical Insurance	\$ 18,819	\$ 23,113	\$ 25,693	\$ 42,210	\$ 77,781	\$ 77,781	\$ 77,781	\$ -	0.0%
5015 SC Retirement	\$ 34,034	\$ 37,487	\$ 51,069	\$ 81,448	\$ 127,191	\$ 127,191	\$ 127,191	\$ -	0.0%
6260 Advertising	\$ 11,571	\$ 13,247	\$ 13,736	\$ 11,252	\$ 13,100	\$ 13,100	\$ 13,100	\$ -	0.0%
6262 Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6208 Bank Service Charges	\$ 954	\$ 783	\$ 1,560	\$ 2,004	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
6301 Capital Expenditures	\$ 67,397	\$ 5,204	\$ 30,799	\$ 43,927	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
6288 Community Promotions	\$ -	\$ -	\$ 2,300	\$ 6,943	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
6290 Contingency	\$ 5,582	\$ 18,671	\$ 8,936	\$ 20,398	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
6291 Contracted Services - Beach Patrol	\$ 29,450	\$ 58,920	\$ 59,282	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6292 Contracted Services - IT	\$ 28,667	\$ 30,714	\$ 32,558	\$ 40,420	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.0%
6293 Contracted Services - Landscaping	\$ 135,386	\$ 95,992	\$ 82,029	\$ 26,479	\$ 57,500	\$ 57,500	\$ 57,500	\$ -	0.0%
6295 Contracted Services - Other	\$ 20,600	\$ 18,793	\$ 24,660	\$ 29,992	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%
6051 Council & Committee Expense	\$ 1,674	\$ 263	\$ 1,234	\$ 653	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
6401 Court Expenses	\$ 9,144	\$ 5,200	\$ 5,200	\$ 1,075	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6209 Credit Card Processing Charges	\$ -	\$ -	\$ 133	\$ 3,694	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
TBD Donations	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	#DIV/0!
6205 Election Expenses	\$ 1,781	\$ -	\$ -	\$ 3,228	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
6151 Emergency Communications	\$ 23,072	\$ 7,903	\$ 5,736	\$ 4,788	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
6220 Emergency Preparedness	\$ 26,235	\$ 16,498	\$ 29,065	\$ 13,183	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.0%
6235 Equipment Rentals	\$ 5,623	\$ 5,279	\$ 6,357	\$ 7,014	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%
TBD Fuel, Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	0.0%
6101 Furniture & Equipment	\$ 3,556	\$ 5,787	\$ 6,727	\$ 23,337	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5165 Insurance - Auto	\$ 1,742	\$ 2,087	\$ 2,215	\$ 2,445	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
5163 Insurance - Equipment	\$ 9,973	\$ 12,270	\$ 12,239	\$ 15,079	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%
5162 Insurance - Fidelity Bond	\$ 535	\$ 697	\$ 764	\$ 764	\$ 800	\$ 800	\$ 800	\$ -	0.0%
5161 Insurance - Tort Liability	\$ 7,384	\$ 9,234	\$ 11,214	\$ 13,736	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5164 Insurance - Workers Comp	\$ 434	\$ 1,407	\$ 2,890	\$ 2,811	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
5305 Maintenance - Beach	\$ 2,966	\$ 9,334	\$ 3,749	\$ 3,458	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
5261 Maintenance - Seabrook Island Road	\$ 1,785	\$ 10,849	\$ 16,560	\$ 2,097	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
5301 Maintenance - Town Hall	\$ 3,201	\$ 16,825	\$ 55,323	\$ 9,569	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
5310 Maintenance - Vehicles & Equipment	\$ 309	\$ 191	\$ 171	\$ 7,722	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
5362 Materials & Supplies - Buildings & Grounds	\$ -	\$ -	\$ -	\$ 31,860	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
5361 Materials & Supplies - Office	\$ 5,228	\$ 6,903	\$ 9,833	\$ 8,042	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.0%
6201 Memberships, Dues & Subscriptions	\$ 15,576	\$ 16,667	\$ 18,343	\$ 42,475	\$ 39,150	\$ 39,150	\$ 39,150	\$ -	0.0%
5365 Planning & Zoning	\$ 86	\$ 596	\$ 251	\$ 84	\$ 500	\$ 500	\$ 500	\$ -	0.0%
5363 Postage	\$ 2,940	\$ 2,238	\$ 3,730	\$ 2,865	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
5020 Pre-Employment Expenses	\$ -	\$ -	\$ 829	\$ 2,516	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
5366 Printing & Scanning Services	\$ 5,256	\$ 2,832	\$ 9,157	\$ 11,645	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
5202 Professional Services - Accounting	\$ 12,869	\$ 16,388	\$ 16,326	\$ 14,963	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	0.0%
5201 Professional Services - Auditor	\$ 12,300	\$ 14,000	\$ 14,000	\$ 14,900	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%
5203 Professional Services - Engineering	\$ 104,098	\$ 5,667	\$ 12,886	\$ 11,562	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
5204 Professional Services - Legal	\$ 42,581	\$ 9,088	\$ 1,386	\$ 12,943	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
5209 Professional Services - Other	\$ 74,573	\$ 38,405	\$ 8,828	\$ 16,822	\$ 52,000	\$ 52,000	\$ 52,000	\$ -	0.0%
5220 Seabrook Island Turtle Patrol	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6261 Special Events	\$ 5,228	\$ 7,622	\$ 5,806	\$ 8,816	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
6302 Special Projects - Roadway	\$ 157,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6404 State Court Assessment	\$ -	\$ 2,399	\$ 2,938	\$ 5,864	\$ -	\$ -	\$ -	\$ -	#DIV/0!
5405 Telecommunications	\$ 9,833	\$ 9,972	\$ 13,422	\$ 18,843	\$ 24,300	\$ 24,300	\$ 24,300	\$ -	0.0%
6285 Travel & Training	\$ 4,313	\$ 506	\$ 1,397	\$ 3,563	\$ 15,750	\$ 15,750	\$ 15,750	\$ -	0.0%
5380 Uniforms	\$ -	\$ -	\$ -	\$ 1,291	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%
5401 Utilities	\$ 19,405	\$ 21,424	\$ 39,161	\$ 21,922	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.0%
6403 Victim's Advocate Assessment	\$ -	\$ 336	\$ 633	\$ 532	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6402 Victim's Advocate Surcharge	\$ -	\$ 725	\$ 900	\$ 625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6216 Website	\$ 409	\$ 553	\$ 863	\$ 80	\$ 800	\$ 800	\$ 800	\$ -	0.0%
TOTAL EXPENDITURES	\$ 1,230,000	\$ 905,857	\$ 1,046,139	\$ 1,200,756	\$ 1,822,198	\$ 1,722,198	\$ 1,722,198	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ 327,560	\$ 516,141	\$ 710,347	\$ 855,268	\$ (93,454)	\$ 156,546	\$ 156,546	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer In - ATAX (County) Fund	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 72,027	\$ 72,027	\$ 72,027	\$ -	0.0%
Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 178,400	\$ 178,400	\$ 178,400	\$ -	0.0%
Transfer Out - Court	\$ -	\$ -	\$ -	\$ -	\$ (22,000)	\$ (17,369)	\$ (17,369)	\$ -	0.0%
Transfer Out - Conservation Fund	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
Transfer Out - Emergency Fund	\$ -	\$ (2,000,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
Transfer Out - Road & Drainage Fund	\$ -	\$ (500,000)	\$ (220,000)	\$ (750,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
Transfer Out - Town Facilities Fund	\$ -	\$ (250,000)	\$ -	\$ (160,000)	\$ (1,050,000)	\$ (2,050,000)	\$ (2,050,000)	\$ -	0.0%
Transfer Out - Vehicle & Equipment Replacemer	\$ -	\$ (15,000)	\$ (49,000)	\$ (15,000)	\$ (48,725)	\$ (48,725)	\$ (48,725)	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (2,765,000)	\$ (329,000)	\$ (1,025,000)	\$ (1,070,298)	\$ (2,065,667)	\$ (2,065,667)	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ 327,560	\$ (2,248,859)	\$ 381,347	\$ (169,732)	\$ (1,163,752)	\$ (1,909,121)	\$ (1,909,121)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 4,627,036	\$ 4,954,596	\$ 2,705,737	\$ 3,087,084	\$ 2,122,743	\$ 2,917,353	\$ 2,917,353	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ 4,954,596	\$ 2,705,737	\$ 3,087,084	\$ 2,917,353	\$ 958,991	\$ 1,008,232	\$ 1,008,232	\$ -	0.0%

FY 2023 ATAX (State) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES									
7002 State ATAX (30%)	\$ 56,029	\$ 72,632	\$ 132,729	\$ 142,237	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%
7003 State ATAX (65%)	\$ 121,395	\$ 157,368	\$ 287,579	\$ 308,180	\$ 292,500	\$ 292,500	\$ 292,500	\$ -	0.0%
7004 Interest Income	\$ -	\$ 941	\$ 237	\$ 5,031	\$ 750	\$ 750	\$ 750	\$ -	0.0%
TOTAL REVENUES	\$ 177,424	\$ 230,941	\$ 420,545	\$ 455,447	\$ 428,250	\$ 428,250	\$ 428,250	\$ -	0.0%
EXPENDITURES									
8001 Tourism Related Expenditures (65%)	\$ 118,039	\$ 86,351	\$ 153,450	\$ 208,143	\$ 395,500	\$ 390,500	\$ 390,500	\$ -	0.0%
8002 Tourism Promotion (30%)	\$ 56,029	\$ 72,632	\$ 132,729	\$ 142,237	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ 174,068	\$ 158,982	\$ 286,179	\$ 350,379	\$ 530,500	\$ 525,500	\$ 525,500	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,356	\$ 71,959	\$ 134,366	\$ 105,068	\$ (102,250)	\$ (97,250)	\$ (97,250)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer Out - General Fund	\$ -	\$ -	\$ -	\$ -	\$ (72,027)	\$ (72,027)	\$ (72,027)	\$ -	0.0%
Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	\$ -	\$ 250,000	-100.0%
Transfer Out - Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ (875)	\$ (875)	\$ (875)	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (72,902)	\$ (322,902)	\$ (72,902)	\$ 250,000	-77.4%
NET CHANGE IN FUND BALANCE	\$ 3,356	\$ 71,959	\$ 134,366	\$ 105,068	\$ (175,152)	\$ (420,152)	\$ (170,152)	\$ 250,000	-59.5%
FUND BALANCE, BEGINNING OF YEAR	\$ 130,122	\$ 133,478	\$ 205,437	\$ 339,803	\$ 349,377	\$ 444,871	\$ 444,871	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ 133,478	\$ 205,437	\$ 339,803	\$ 444,871	\$ 174,225	\$ 24,719	\$ 274,719	\$ 250,000	1011.4%

FY 2023 ATAX (Town) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES									
TBD Town ATAX	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ -	0.0%
TBD Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 180,250	\$ 180,250	\$ 180,250	\$ -	0.0%
EXPENDITURES									
TBD Contracted Services - Beach Patrol	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 180,250	\$ 180,250	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer Out - Town Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000)	\$ -	\$ 75,000	-100.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,000)	\$ -	\$ 75,000	-100.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 105,250	\$ 180,250	\$ 75,000	71.3%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 140,250	\$ 105,250	\$ 180,250	\$ 75,000	71.3%

FY 2023 ATAX (County) Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES									
7101 County ATAX	\$ 48,500	\$ -	\$ 80,387	\$ 62,038	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0.0%
7104 Interest Income	\$ -	\$ 138	\$ 19	\$ 1,100	\$ 200	\$ 200	\$ 200	\$ -	0.0%
TOTAL REVENUES	\$ 48,500	\$ 138	\$ 80,407	\$ 63,138	\$ 95,200	\$ 95,200	\$ 95,200	\$ -	0.0%
EXPENDITURES									
TBD Contracted Services - Beach Patrol	\$ 79,788	\$ 15,000	\$ 5,000	\$ 45,000	\$ 95,000	\$ 140,000	\$ 140,000	\$ -	0.0%
TBD Contracted Services - Other	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL EXPENDITURES	\$ 79,788	\$ 15,000	\$ 9,000	\$ 45,000	\$ 95,000	\$ 140,000	\$ 140,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ (31,288)	\$ (14,862)	\$ 71,407	\$ 18,138	\$ 200	\$ (44,800)	\$ (44,800)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer Out - General Fund	\$ -	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ (31,288)	\$ (14,862)	\$ 31,407	\$ 18,138	\$ 200	\$ (44,800)	\$ (44,800)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 53,609	\$ 22,321	\$ 7,459	\$ 38,866	\$ 38,866	\$ 57,004	\$ 57,004	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ 22,321	\$ 7,459	\$ 38,866	\$ 57,004	\$ 39,066	\$ 12,204	\$ 12,204	\$ -	0.0%

FY 2023 Alcohol Tax Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES									
7405 Alcohol Tax	\$ 5,000	\$ 6,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
7404 Interest Income	\$ -	\$ 209	\$ 37	\$ 605	\$ 150	\$ 150	\$ 150	\$ -	0.0%
TOTAL REVENUES	\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ 5,150	\$ 5,150	\$ 5,150	\$ -	0.0%
EXPENDITURES									
8505 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ (14,850)	\$ (14,850)	\$ (14,850)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NET CHANGE IN FUND BALANCE	\$ 5,000	\$ 6,209	\$ 3,037	\$ 5,605	\$ (14,850)	\$ (14,850)	\$ (14,850)	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ 21,032	\$ 26,032	\$ 32,241	\$ 35,277	\$ 40,659	\$ 40,882	\$ 40,882	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ 26,032	\$ 32,241	\$ 35,277	\$ 40,882	\$ 25,809	\$ 26,032	\$ 26,032	\$ -	0.0%

FY 2023 ARPA Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES									

7501	ARPA Distribution	\$	-	\$	-	\$	464,239	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
7504	Interest Income	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
	TOTAL REVENUES	\$	-	\$	-	\$	464,239	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
EXPENDITURES																							
8045	ARPA Expenditures	\$	-	\$	-	\$	13,564	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
	TOTAL EXPENDITURES	\$	-	\$	-	\$	13,564	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
REVENUES OVER (UNDER) EXPENDITURES																							
		\$	-	\$	-	\$	450,676	\$	464,239	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!	
OTHER FINANCING SOURCES (USES)																							
	Transfer Out - Town Facilities Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(914,915)	\$	-	\$	-	\$	-	\$	-	914,915	-100.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(914,915)	\$	-	\$	-	\$	-	\$	-	914,915	-100.0%
NET CHANGE IN FUND BALANCE																							
		\$	-	\$	-	\$	450,676	\$	464,239	\$	-	\$	(914,915)	\$	-	\$	-	\$	-	\$	-	914,915	-100.0%
FUND BALANCE, BEGINNING OF YEAR																							
		\$	-	\$	-	\$	-	\$	450,676	\$	914,915	\$	914,915	\$	914,915	\$	-	\$	-	\$	-	914,915	0.0%
FUND BALANCE, END OF YEAR																							
		\$	-	\$	-	\$	450,676	\$	914,915	\$	914,915	\$	-	\$	914,915	\$	-	\$	-	\$	-	914,915	#DIV/0!

FY 2023 Court Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)												
REVENUES																						
TBD	Court Fines	\$	-	\$	-	\$	-	\$	7,500	\$	7,500	\$	7,500	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Law Enforcement Surcharge (State)	\$	-	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	State Assessment (County 11.16%)	\$	-	\$	-	\$	-	\$	900	\$	900	\$	900	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	State Assessment (State 88.84%)	\$	-	\$	-	\$	-	\$	7,163	\$	7,163	\$	7,163	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Victim Advocate Surcharge (County)	\$	-	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	\$	-	\$	-	\$	-	0.0%
	TOTAL REVENUES	\$	-	\$	-	\$	-	\$	18,063	\$	18,063	\$	18,063	\$	-	\$	-	\$	-	\$	-	0.0%
EXPENDITURES																						
TBD	Salaries - Gross Wages	\$	-	\$	-	\$	-	\$	4,200	\$	4,200	\$	4,200	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	FICA	\$	-	\$	-	\$	-	\$	322	\$	322	\$	322	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	SC Retirement	\$	-	\$	-	\$	-	\$	759	\$	759	\$	759	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Jury Trials	\$	-	\$	-	\$	-	\$	1,650	\$	1,650	\$	1,650	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Law Enforcement Surcharge (State)	\$	-	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Professional Services - Auditor	\$	-	\$	-	\$	-	\$	1,000	\$	1,000	\$	1,000	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Professional Services - Legal	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	5,000	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	State Assessment (County 11.16%)	\$	-	\$	-	\$	-	\$	900	\$	900	\$	900	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	State Assessment (State 88.84%)	\$	-	\$	-	\$	-	\$	7,163	\$	7,163	\$	7,163	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Travel & Training	\$	-	\$	-	\$	-	\$	750	\$	750	\$	750	\$	-	\$	-	\$	-	\$	-	0.0%
TBD	Victim Advocate Surcharge (County)	\$	-	\$	-	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	-	\$	-	\$	-	\$	-	0.0%
	TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	19,244	\$	24,244	\$	24,244	\$	-	\$	-	\$	-	\$	-	0.0%
REVENUES OVER (UNDER) EXPENDITURES																						
		\$	-	\$	-	\$	-	\$	(1,181)	\$	(6,181)	\$	(6,181)	\$	-	\$	-	\$	-	\$	-	0.0%
OTHER FINANCING SOURCES (USES)																						
	Transfers In - General Fund	\$	-	\$	-	\$	-	\$	22,000	\$	17,369	\$	17,369	\$	-	\$	-	\$	-	\$	-	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	22,000	\$	17,369	\$	17,369	\$	-	\$	-	\$	-	\$	-	0.0%
NET CHANGE IN FUND BALANCE																						
		\$	-	\$	-	\$	-	\$	20,819	\$	11,188	\$	11,188	\$	-	\$	-	\$	-	\$	-	0.0%
FUND BALANCE, BEGINNING OF YEAR																						
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
FUND BALANCE, END OF YEAR																						
		\$	-	\$	-	\$	-	\$	20,819	\$	11,188	\$	11,188	\$	-	\$	-	\$	-	\$	-	0.0%

FY 2023 STR Permit Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)												
REVENUES																						
TBD	STR Permit Fees	\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	234,000	\$	-	\$	-	\$	-	\$	-	0.0%
	TOTAL REVENUES	\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	234,000	\$	-	\$	-	\$	-	\$	-	0.0%
EXPENDITURES																						
----	STR Permit Fund Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
	TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
REVENUES OVER (UNDER) EXPENDITURES																						
		\$	-	\$	-	\$	-	\$	234,000	\$	234,000	\$	234,000	\$	-	\$	-	\$	-	\$	-	0.0%
OTHER FINANCING SOURCES (USES)																						
	Transfer Out - General Fund	\$	-	\$	-	\$	-	\$	(178,400)	\$	(178,400)	\$	(178,400)	\$	-	\$	-	\$	-	\$	-	0.0%
	Transfer Out - Vehicle Replacement Fund	\$	-	\$	-	\$	-	\$	(47,200)	\$	(47,200)	\$	(47,200)	\$	-	\$	-	\$	-	\$	-	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	(225,600)	\$	(225,600)	\$	(225,600)	\$	-	\$	-	\$	-	\$	-	0.0%
NET CHANGE IN FUND BALANCE																						
		\$	-	\$	-	\$	-	\$	8,400	\$	8,400	\$	8,400	\$	-	\$	-	\$	-	\$	-	0.0%
FUND BALANCE, BEGINNING OF YEAR																						
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
FUND BALANCE, END OF YEAR																						
		\$	-	\$	-	\$	-	\$	8,400	\$	8,400	\$	8,400	\$	-	\$	-	\$	-	\$	-	0.0%

FY 2023 Conservation Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES										
TBD	Payment in Lieu of Mitigation	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%
TBD	Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ -	0.0%
EXPENDITURES										
TBD	Conservation Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 50,600	\$ 50,600	\$ 50,600	\$ -	0.0%
	FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 50,600	\$ 50,600	\$ 50,600	\$ -	0.0%

FY 2023 Emergency Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES										
7950	Emergency Fund Revenues	\$ -	\$ 25,903	\$ 13,030	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL REVENUES	\$ -	\$ 25,903	\$ 13,030	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES										
8050	Emergency Fund Expenditures	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL EXPENDITURES	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 7,609	\$ 13,030	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OTHER FINANCING SOURCES (USES)										
	Transfer In - General Fund	\$ -	\$ 2,000,000	\$ 100,000	\$ 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	\$ 100,000	\$ -	0.0%
	NET CHANGE IN FUND BALANCE	\$ -	\$ 2,007,609	\$ 113,030	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
	FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 2,007,609	\$ 2,120,639	\$ 2,117,484	\$ 2,220,639	\$ 2,220,639	\$ -	0.0%
	FUND BALANCE, END OF YEAR	\$ -	\$ 2,007,609	\$ 2,120,639	\$ 2,220,639	\$ 2,217,484	\$ 2,320,639	\$ 2,320,639	\$ -	0.0%

FY 2023 Road & Drainage Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES										
----	Road & Drainage Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES										
8068	Capital Expenditures	\$ -	\$ 76,333	\$ 49,310	\$ 35,250	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
	TOTAL EXPENDITURES	\$ -	\$ 76,333	\$ 49,310	\$ 35,250	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
	REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (76,333)	\$ (49,310)	\$ (35,250)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)										
	Transfer In - General Fund	\$ -	\$ 500,000	\$ 220,000	\$ 750,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 500,000	\$ 220,000	\$ 750,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	NET CHANGE IN FUND BALANCE	\$ -	\$ 423,667	\$ 170,690	\$ 714,750	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
	FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 423,667	\$ 594,357	\$ 1,193,257	\$ 1,309,107	\$ 1,309,107	\$ -	0.0%
	FUND BALANCE, END OF YEAR	\$ -	\$ 423,667	\$ 594,357	\$ 1,309,107	\$ 1,143,257	\$ 1,259,107	\$ 1,259,107	\$ -	0.0%

FY 2023 Town Facilities Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES										
----	Town Facilities Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES										
8078	Capital Expenditures	\$ -	\$ -	\$ -	\$ 13,500	\$ 100,000	\$ 3,600,000	\$ 100,000	\$ (3,500,000)	-97.2%
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 13,500	\$ 100,000	\$ 3,600,000	\$ 100,000	\$ (3,500,000)	-97.2%
	REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (13,500)	\$ (100,000)	\$ (3,600,000)	\$ (100,000)	\$ 3,500,000	-97.2%
OTHER FINANCING SOURCES (USES)										
	Transfer In - General Fund	\$ -	\$ 250,000	\$ -	\$ 160,000	\$ 1,050,000	\$ 2,050,000	\$ 2,050,000	\$ -	0.0%
	Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ (250,000)	-100.0%
	Transfer In - ATAX (Town) Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	-100.0%
	Transfer In - ARPA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,915	\$ -	\$ (914,915)	-100.0%
	TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 250,000	\$ -	\$ 160,000	\$ 1,050,000	\$ 3,289,915	\$ 2,050,000	\$ (1,239,915)	-37.7%
	NET CHANGE IN FUND BALANCE	\$ -	\$ 250,000	\$ -	\$ 146,500	\$ 950,000	\$ (310,085)	\$ 1,950,000	\$ 2,260,085	-728.9%
	FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 350,000	\$ 396,500	\$ 396,500	\$ -	0.0%
	FUND BALANCE, END OF YEAR	\$ -	\$ 250,000	\$ 250,000	\$ 396,500	\$ 1,300,000	\$ 86,415	\$ 2,346,500	\$ 2,260,085	2615.4%

FY 2023 Vehicle & Equipment Replacement Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	ADOPTED	FY 2023 1ST AMENDED 2ND AMENDED		CHANGE (\$)	CHANGE (%)
REVENUES										
----	Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EXPENDITURES										
8081	Capital Expenditures	\$ -	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%



MEMORANDUM

TO: Mayor Gregg & Members of Town Council
FROM: Tyler Newman, Zoning Administrator
SUBJECT: Rezoning Request: 2856 Cap'n Sam's Road
MEETING DATE: November 28, 2023

Town Council is asked to review and approve a rezoning request from the Seabrook Island Property Owners Association for Charleston County Tax Map Number 147-06-00-015, containing approximately 0.51 +/- acres located at 2856 Cap'n Sam's Road. The applicant is seeking to rezone the property from the Moderate Lot Single-Family (R-SF2) District to the Conservation (CP) District.

The property, which is currently vacant, is adjacent to one Moderate Lot Single-Family (R-SF2) zoned parcel and the rear of the property backs up to parceled out open space, which contributes to its value as a conservation lot.

Subject to rezoning approval, this property is intended to remain as an undeveloped "open space" lot. Uses permitted within the CP district are limited to the following:

- (a) Accessory uses & structures
- (b) Bulkhead and erosion control devices
- (c) Community gardens
- (d) Open space preserves such as wetlands and wildlife habitat refuge areas
- (e) Greenways, boardwalks, and non-motorized trails/pathways
- (f) Open-air recreation uses (CONDITIONAL)
- (g) Utility substation or sub installation (CONDITIONAL)
- (h) Wireless communication antennas or towers (CONDITIONAL)

Pursuant to Development Standards Ordinance §19.3, in considering amendments to the official zoning map, the Planning Commission shall consider each of the seventeen criteria outlined in §19.3.B. Attached to this memo you will find the applicant's narrative that addresses each of the criteria outlined in §19.3.B.

A copy of the draft rezoning ordinance is also attached for review.

Staff Recommendation:

Staff agrees with the applicant's analysis of §19.3.B and recommends in favor of **APPROVAL** of the rezoning request.

Planning Commission Recommendation:

During its meeting on November 8, 2023, the Planning Commission unanimously recommended in favor of **APPROVAL** of the rezoning request.

Respectfully submitted,

Tyler Newman
Zoning Administrator

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-16

ADOPTED _____

AN ORDINANCE AMENDING THE ZONING MAP OF THE TOWN OF SEABROOK ISLAND SO AS TO CHANGE THE ZONING DESIGNATION FOR CHARLESTON COUNTY TAX MAP NUMBER 147-06-00-015, CONTAINING APPROXIMATELY 0.51 +/- ACRES LOCATED AT 2856 CAP'N SAM'S ROAD, FROM THE MODERATE LOT SINGLE-FAMILY (R-SF2) DISTRICT TO THE CONSERVATION (CP) DISTRICT.

WHEREAS, on or about October 18, 2023, the Seabrook Island Property Owners Association filed Rezoning Application #93 with the Town of Seabrook Island seeking to change the zoning designation of Charleston County Tax Map Number 147-06-00-015, containing approximately 0.51 +/- acres located at 2856 Cap'n Sam's Road, from the Moderate Lot Single-Family (R-SF2) district to the Conservation (CP) district; and

WHEREAS, the Seabrook Island Planning Commission reviewed the above referenced rezoning application during its regularly scheduled meeting on November 8, 2023, at which time the Planning Commission made a recommendation to the Mayor and Council that the rezoning request is in the best interest of the Town of Seabrook Island and is consistent with the Town's Comprehensive Plan; and

WHEREAS, a public hearing was held on the above referenced rezoning application on December 19, 2023, as required by law;

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. Zoning Map Amendment. The Official Zoning District Map of the Town of Seabrook Island is hereby amended to change the zoning designation for Charleston County Tax Map Number 147-06-00-015, containing approximately 0.51 +/- acres located at 2856 Cap'n Sam's Road, from the Moderate Lot Single-Family (R-SF2) district to Conservation (CP) district. A map of the property subject to this rezoning ordinance is attached hereto as Exhibit A.

SECTION 2. 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 3. Conflicting Ordinances Repealed. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Effective Date. This ordinance shall be effective from and after the date of adoption.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

First Reading: November 28, 2023
Public Hearing: December 19, 2023
Second Reading: December 19, 2023

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

EXHIBIT A



TMS #: 147-06-00-015

ADDRESS: 2856 Cap'n Sam's Road

ACREAGE: 0.51 (+/-)

CURRENT ZONING: Moderate Lot Single-Family (R-SF2)

PROPOSED ZONING: Conservation (CP)

1470200030
RUP EDWARD D AND KATHLEEN D LIVING TRUST
2844 PARTRIDGE WALK

1470600063
BUCH RONALD L JR
2160 ROYAL PINE DR

HODGES DANIEL PATRICK JR
2706 OLD OAK WALK

1470600064
AYTORE PARHAM LIVING TRUST
2164 ROYAL PINE DR

1470600016
CHAFE J MARC
2852 CAPN SAMS RD

1470600066
WITT DANIEL A TRUST
2707 OLD OAK WALK

JAMES FRANCIS
RIDGE WALK

ROYAL PINE DR

1470600065
YANCEY PHILIP
2165 ROYAL PINE DR

1470600015
WIDNER FAMILY TRUST
2856 CAPN SAMS RD

CAPN SAMS RD

1470600014
LANFERSIEK TIM B AND MARY JANE TRUST
2161 ROYAL PINE DR

W R
RD

1470600019
MARCHESANI PATRICIA A
2829 CAPN SAMS RD

1470000001
SEABROOK ISLAND PROPERTY OWNERS
0 SEABROOK ISLAND RD

1470600013
WOYCHICK JOHN M
2864 CAPN SAMS RD

1470600020
COOMER SUSAN D TRUST
2833 CAPN SAMS RD



TOWN OF SEABROOK ISLAND

2001 Seabrook Island Road
 Seabrook Island, SC 29455
 (843) 768-9121

Rezoning Application

USE THIS FORM FOR: Requests to rezone property within the Town limits of Seabrook Island (Also known as a "Map Amendment")

1. PROPERTY INFORMATION			
Property Address(es)	2856 Cap'n Sams Rd.		
Tax Map Number(s)	1470600015	Block #	02
		Lot #	19
Current Zoning	R-SF2	Proposed Zoning	Conservation (CP)
Current Use(s)	vacant lot	Proposed Use(s)	vacant lot
Is this property subject to private restrictions or covenants? (eg. SIPOA and/or Regime)			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is this property subject to an OCRM critical line? (eg. Marshfront or Beachfront Lots)			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Total Lot Area (Acres or Ft ²)	22,114.46 (.51 ac)	High Ground (Acres or Ft ²)	same

2. APPLICANT INFORMATION	
Please provide information regarding the individual(s) who is (are) submitting the Rezoning Application.	
Applicant Name(s)	SIPOA
Applicant Address	1202 Landfall Way
Applicant Phone Number	843.768.0061
Applicant Email Address	hpaton@sipoa.org
If the Applicant(s) is (are) not the Property Owner(s), what is the Applicant(s)'s relationship to the Property Owner(s)?	

3. PROPERTY OWNER INFORMATION	
Please provide information for all Property Owner(s). The Property Owner name(s) must match those listed on the deed.	
Property Ownership Type	<input type="checkbox"/> Individual(s) <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Eleemosynary <input type="checkbox"/> HOA/Regime <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Other
Property Owner Name(s)	SIPOA
Property Owner Address	1202 Landfall Way
Property Owner Phone Number	843.768.0061
Property Owner Email Address	hpaton@sipoa.org

4. OVERVIEW OF REQUEST
Please provide a brief overview of the rezoning request.
Parcel donated to SIPOA by SIGSC on October 16, 2023. Change zoning from R-SF2 to CP-Conservation.

5. CERTIFICATION	
Under penalty of perjury, I (we) hereby certify that the information contained in this application, including all supplemental materials, is true and accurate to the best of my (our) knowledge. This form must be signed in the presence of the Zoning Administrator OR signatures must be notarized. (See Section 6)	
Applicant Signature	<i>Heather Parr</i> Date <i>10/18/23</i>
Owner Signature(s)	Date
<i>(If different from Applicant)</i>	Date

OFFICE USE ONLY							
Date Received		Case #		Ordinance #		Adopted	

6. ACKNOWLEDGEMENT

Zoning Administrator Signature		Date	
- OR -			
Notary Certification (If not signed in the presence of the Zoning Administrator)		Notary's Official Seal	
State of <u>South Carolina</u> ; County of <u>Charleston</u>			
One this <u>18</u> day of <u>October</u> 20 <u>23</u> , before me personally appeared the above signers who provided satisfactory evidence of his/her/their identification to be the person whose name(s) is (are) subscribed to this instrument and he/she/they acknowledged that he/she/they have executed the foregoing instrument by his/her/their signature(s) above.			
Sworn to (or affirmed) and subscribed before me this <u>18</u> day of <u>October</u> 20 <u>23</u> .			
 Official Signature of Notary			
My commission expires: <u>1/13/2027</u>			

7. APPLICATION MATERIALS

Rezoning Applications must be accompanied by the following supplemental materials, as applicable. An application is not considered "complete" until all required documentation has been received by the Zoning Administrator.

Required for ALL applications:

- Completed and signed Rezoning Application Form (Paper Required; PDF Optional)**
 - o Please submit one completed paper application.
 - o The application form must be signed by ALL property owners. Properties which are owned by an association, corporation, partnership, trust or similar entity may be signed by an individual with the authority to sign on behalf of the entity. All signatures must be original.
 - o The form must be signed in the presence of the Zoning Administrator or signatures must be notarized.
- Application Fee (See Schedule in Section 7)**
 - o Application fees may be paid by cash, check, or money order (payable to "Town of Seabrook Island"). Credit card payments will be accepted if paid in-person at Seabrook Island Town Hall.
- A narrative that explains the reason(s) for the rezoning request, the existing zoning designation of the property, the current or most recent use, the proposed zoning designation of the property, the intended use of the property upon rezoning, and how the request meets the criteria outlined in DSO Section 19.3.B (Paper or PDF Required)**
- Property survey (Paper or PDF Required)**
- A map or description detailing the existing zoning designation and land uses of all adjacent properties. (Paper or PDF Required)**
- Deed of record (Paper or PDF Required)**
- Traffic impact analysis (if deemed applicable by the Zoning Administrator). (Paper or PDF Required)**
- Any other information deemed relevant by the Zoning Administrator. (Paper or PDF Required)**

8. FEE SCHEDULE

Zoning Designation for Annexed Property	Fee Amount
Conservation (CP)	No Charge
All Zoning Designations Except CP and MU	\$250.00
Mixed Use (MU)	\$1,250.00 + \$10.00 Per Acre

Narrative regarding zone change request and Planning Commission considerations per DSO

This property is an undeveloped single family residential parcel that was purchased by the Seabrook Island Greenspace Conservancy in 2023. The property was accepted by the SIPOA Board of Directors on October 16, 2023, and the quit claim deed including conservation deed restrictions will be filed with Charleston County in October, 2023. The future use of the property is as undeveloped property perpetually preserved as Greenspace. This request is to change the zoning designation to conservation.

1. **Whether the proposed rezoning is consistent with the goals, policies, and future land use recommendations of the TOWN's COMPREHENSIVE PLAN;** The request to preserve a parcel as conserved space is consistent with the plan.
2. **Whether the intended use of the property is consistent with the intent and purpose of the district to which the property is proposed to be rezoned;** There are other conserved parcels in the nearby area. (illustration attached).
3. **Whether there are, have been, or are anticipated to be (pursuant to the COMPREHENSIVE PLAN) changing conditions in the surrounding area that would make approval of the proposed rezoning appropriate;** There are no anticipated changes in area conditions.
4. **Whether the range and intensity of uses allowed in the proposed zoning district will be compatible with permitted uses and intensities in the surrounding area;** The proposed use is compatible with the surrounding area. The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.
5. **Whether adequate utilities, transportation, drainage, and other public or private infrastructure exist, or can reasonably be made available, to serve the range and intensity of uses allowed in the proposed zoning district;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.
6. **Whether the range and intensity of uses allowed in the proposed zoning district will exceed the structural capacity of existing soils, and whether the allowable uses can be accommodated within the proposed zoning district without the excessive use of fill;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.
7. **Whether the range and intensity of uses allowed in the proposed zoning district will substantially increase the volume of stormwater runoff, overburden existing storm drainage infrastructure, or adversely impact surface water quality, when compared to the range and intensity of uses allowed in the current zoning district;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.
8. **Whether the range and intensity of uses allowed in the proposed zoning district will substantially increase the volume of vehicular and pedestrian traffic, or will adversely impact vehicular and pedestrian safety, when compared to the range and intensity of uses allowed in the current zoning district;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.
9. **Whether the current zoning district prohibits or unreasonably restricts all economically beneficial use of the property, provided the hardship was not self-imposed by action of the property owner,**

NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace.

10. **Whether the proposed rezoning will encourage commercial uses in areas designated for such activities in the COMPREHENSIVE PLAN;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace. There is no commercial use anticipated.
11. **Whether the proposed rezoning will encourage the preservation of conservation lands, CRITICAL AREAs, natural resource areas, and OPEN SPACES in areas designated for such activities in the COMPREHENSIVE PLAN;** Yes. The property is being rezoned to conservation and the property will be perpetually preserved as green/open space.
12. **Whether the proposed zoning district will adversely impact the enjoyment of natural and scenic features by neighboring property owners or the public at large by allowing DEVELOPMENT of a certain size, scale, bulk, height, or type that is substantially out of character with the surrounding area;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace. No development will be permitted.
13. **Whether the proposed rezoning will threaten the continued presence or integrity of archaeological or historic sites or features;** The property is being rezoned to conservation and the property will be perpetually preserved as greenspace. The site will remain undisturbed.
14. **Whether the range and intensity of uses allowed in the proposed zoning district will adversely impact air and water quality, natural features, sensitive lands, vegetation, or wildlife habitat, when compared to the range and intensity of uses allowed in the current zoning district;** The property is being rezoned to conservation and the property will be perpetually preserved as greenspace and has no adverse impact on air and water quality, natural features, vegetation or wildlife habitat.
15. **Whether the range and intensity of uses allowed in the proposed zoning district will place a disproportionate burden upon, or otherwise exceed the capacity of, existing community facilities, when compared to the range of uses allowed in the current zoning district;** NA The property is being rezoned to conservation and the property will be perpetually preserved as greenspace creating no burden on facilities.
16. **Whether future DEVELOPMENT on the property, if rezoned, will be accessible to essential public services, including, but not limited to, police, fire, emergency medical services; and sanitation;** The property is being rezoned to conservation and the property will be perpetually preserved as greenspace. Public services are not required.
17. Such other factors as may be deemed appropriate by the PLANNING COMMISSION or TOWN

Assessor's Map is attached.

All adjacent parcels are single family residential.



LOT 1
BLOCK 44

LOT 18
BLOCK 2

LOT 19
BLOCK 2
22114.46 Sq. Feet
0.51 Acres

GREENBELT AREA

ROYAL PINE DRIVE (R/W VARIES)

CAPN SAMS ROAD (60' R/W)

CERTIFICATION

I HEREBY STATE THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF, THE SURVEY SHOWN HEREON WAS MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN S.C. AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A CLASS A SURVEY AS SPECIFIED THEREIN.

LEGEND

- RBF = REBAR (FOUND)
- RBS = REBAR (SET)
- OTF = OPEN TOP PIPE (FOUND)
- CTF = CRIMP TOP PIPE (FOUND)

NOTES

1. REF.: PLAT BOOK AF, PAGE 7
2. DEED BOOK 0426, PAGE 526
3. PROPERTY TO BE CONVEYED TO: SEABROOK ISLAND GREEN SPACE CONSERVANCY
4. THE ADDRESS IS: 2956 CAPN SAMS ROAD SEABROOK ISLAND, SC 29455.
5. LOT AREA = 22,114.46 SqFt (0.51 Ac)
6. THE PROPERTY APPEARS TO BE LOCATED IN FLOOD ZONE AE-10 AS SHOWN ON MAP 45019C 0785 K, DATED JAN 23, 2021.
7. SEE REFERENCE PLAT FOR ALL OTHER GENERAL NOTES AND ANY SPECIAL NOTES.



2856 Capn Sams Rd.dwg

A=18.77'
R=455.47'
D=2°10'14"
T=9.39'
N 61°10'34" W
CH=18.77'

A=30.50'
R=20.00'
D=87°22'33"
T=19.10'
S 76°12'45" W
CH=27.63'

PLAT

LOT 19
BLOCK 2

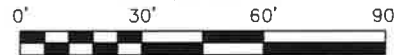
THE TOWN OF SEABROOK ISLAND

DATE: SEPT. 20, 2023
SCALE: 1"=30'

CHARLESTON COUNTY
SOUTH CAROLINA

JIM COBB L.L.C.

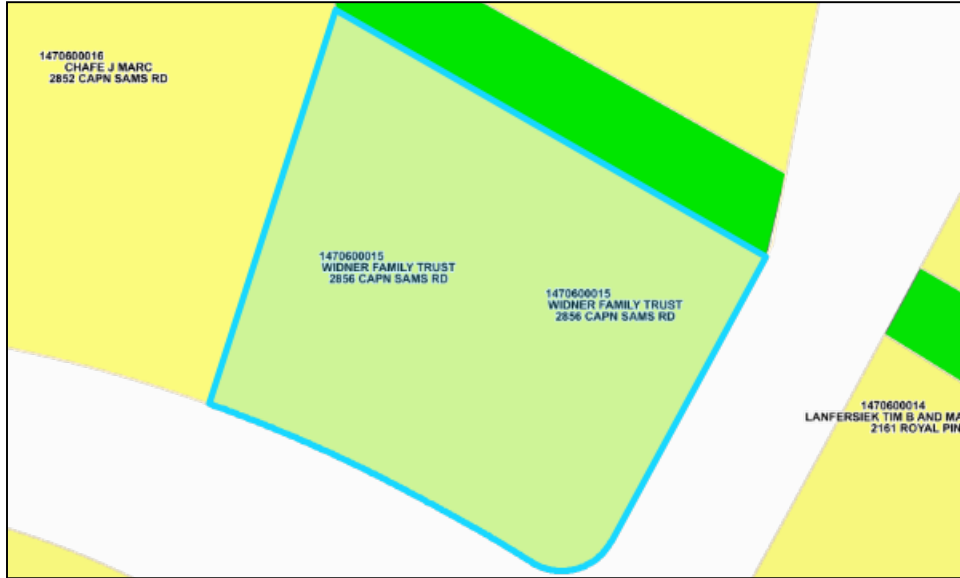
LAND SURVEYING
420 PRIESTLY ST. CHARLESTON, SC 29412
PHONE (843) 303-6678



Town of Seabrook Island

Property Zoning Report

20 Oct 2023



Parcels

Parcel ID: 1470600015
Owner: WIDNER FAMILY TRUST
Owner Street Address: 33 ARBOR LN
Owner City State ZIP Code: HOLLIS, NH 03049
Parcel Street Address: 2856 CAPN SAMS RD

Zoning

Count	Zoning Code and Description	Overlapping Quantities
1.	1 R-SF2 - Residential - Single-Family (Medium Lot)	22,107.32sf (0.51acres)

PREPARED BY:
Buist, Byars & Taylor, LLC
130 Gardener's Circle
PMB# 138
Johns Island, SC 29455
File No. 1558.0030

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON) TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, that **Paul J. Widner and Eileen A. Widner, Trustees of The Widner 2014 Family Trust, under declaration of trust dated August 1, 2014** ("Grantor"), in the State aforesaid, for/and in consideration of the sum of TWO HUNDRED FIFTY THOUSAND AND 00/100 DOLLARS (\$250,000.00), to it in hand paid at and before the sealing of these Presents by **Seabrook Island Green Space Conservancy Inc.**, in the State aforesaid, the receipt whereof is hereby acknowledged, has granted, bargained, sold and released, and by these Presents does grant, bargain, sell and release unto the said **Seabrook Island Green Space Conservancy Inc., a South Carolina Corporation**, the following described property, to-wit:

SEE EXHIBIT "A" ATTACHED HERETO
AND INCORPORATED HEREIN BY REFERENCE FOR LEGAL DESCRIPTION.

TMS Number: 147-06-00-015
Address of Grantee(s): PO Box 185, Johns Island SC 29455

This is the same property conveyed to Grantor by deed from Paul J. Widner and Eileen A. Widner dated August 1, 2014 and recorded September 2, 2014 in Book 0426, page 526, Charleston County Register of Deeds.

TOGETHER with all and singular, the rights, members, hereditaments and appurtenances to the said premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular, the said Premises before mentioned unto the said **Seabrook Island Green Space Conservancy Inc., a South Carolina Corporation**, its successors and assigns, forever.

AND subject to the exceptions set forth above, Grantor does hereby bind itself and its successors in office, executors, and administrators, to warrant and forever defend, all and singular, the premises before mentioned unto the said **Seabrook Island Green Space Conservancy Inc.**, its successors and assigns, against itself and its successors, and all persons whomsoever lawfully claiming, or to claim the same or any part thereof.

EXHIBIT A

All that certain lot, piece or parcel of land, together with any improvements thereon, situate, lying and being on Seabrook Island, Charleston County, South Carolina, known and designated as LOT 19, BLOCK 2, on a plat by E.M. Seabrook, Jr. C.E. and L.S., dated May 15, 1975, and recorded in the Charleston County RMC Office in Plat Book AF at page 7.

This conveyance is subject to the restrictions, covenants, reservations and charges applicable to premises contained in the Protective Covenants dated November 18, 1972, recorded in the RMC Office for Charleston County in Book N100 at page 296, as amended by instrument recorded in Book Y110 at page 143, and Second Modification thereto dated March 26, 1985, recorded in Book J144 at page 67; and subject to the rules, regulations, conditions, requirements and charges of Seabrook Island Property Owners Association as contained in the Second Restated and Amended By-laws of Seabrook Island Property Owners Association dated October 18, 1984, and recorded in Book B141 at page 267, as amended by instrument recorded April 8, 1985, in Book J144 at page 69, Charleston County RMC Office; and any easements of record.

Said property is subject to all applicable covenants, conditions, restrictions, limitations, obligations and easements of record affecting subject property.

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information on this Affidavit and I understand such information.

2. The property being transferred is located at 2856 Capn Sams Road, Seabrook Island, SC 29455 bearing Charleston County Tax Map Number 147-06-00-015, was transferred by **Paul J. Widner and Eileen A. Widner, Trustees of The Widner 2014 Family Trust, under declaration of trust dated August 1, 2014** to **Seabrook Island Green Space Conservancy Inc.** on September 29, 2023.

3. Check one of the following: The deed is

- (a) subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
- (b) subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as distribution to a trust beneficiary.
- (c) exempt from the deed recording fee because (See Information section of affidavit): _____ (If exempt, please skip items 4-7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes _____ or No _____

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See information section of this affidavit.):

- (a) The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of \$250,000.00
- (b) The fee is computed on the fair market value of the realty which is \$ _____.
- (c) The fee is computed on the fair market value of the realty as established for property tax purposes which is \$ _____

5. Check YES ___ or NO to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. (This includes, pursuant to Code Section 12-59-140(E)(6), any lien or encumbrance on realty in possession of a forfeited land commission which may subsequently be waived or reduced after the transfer under a signed contract or agreement between the lien holder and the buyer existing before the transfer.) If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____.

6. The deed recording fee is computed as follows:

- (a) Place the amount listed in item 4 above here: 250,000.00
- (b) Place the amount listed in item 5 above here: _____
(If no amount is listed, place zero here.)
- (c) Subtract line 6(b) from Line 6(a) and place result here: 250,000.00

7. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as : Legal Representative

8. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

Legal Representative
BUIST BYARS & TAYLOR, LLC

Sworn to before me this 2nd day
of October, 2023.

Notary Public for South Carolina
My Commission Expires: _____



TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 39,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (39,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ -	0.0%
OTHER FINANCING SOURCES (USES)									
Transfer In - General Fund	\$ -	\$ 15,000	\$ 49,000	\$ 15,000	\$ 48,725	\$ 48,725	\$ 48,725	\$ -	0.0%
Transfer In - ATAX (State) Fund	\$ -	\$ -	\$ -	\$ -	\$ 875	\$ 875	\$ 875	\$ -	0.0%
Transfer In - STR Permit Fund	\$ -	\$ -	\$ -	\$ -	\$ 47,200	\$ 47,200	\$ 47,200	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 15,000	\$ 49,000	\$ 15,000	\$ 96,800	\$ 96,800	\$ 96,800	\$ -	0.0%
NET CHANGE IN FUND BALANCE	\$ -	\$ 15,000	\$ 49,000	\$ (24,000)	\$ 56,800	\$ 56,800	\$ 56,800	\$ -	0.0%
FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ -	\$ 15,000	\$ 64,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
FUND BALANCE, END OF YEAR	\$ -	\$ 15,000	\$ 64,000	\$ 40,000	\$ 96,800	\$ 96,800	\$ 96,800	\$ -	0.0%

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-17

ADOPTED _____

AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 2, ADMINISTRATION; ARTICLE I, IN GENERAL; SECTION 2-102, PERSONNEL POLICIES AND PROCEDURES ADOPTED; SO AS TO ADOPT AN UPDATED VERSION OF THE “TOWN OF SEABROOK ISLAND EMPLOYEE HANDBOOK”

WHEREAS, the Town of Seabrook Island Employee Information Packet (hereafter, the “Employee Packet”) was adopted by Town Council on October 26, 1999 (Ordinance No. 1999-08); and

WHEREAS, the Employee Packet was amended by Town Council on December 18, 2001 (Ordinance No. 2001-12) for the purpose of revising policies and procedures related to the accrual and use of sick/personal Leave; and

WHEREAS, the Employee Packet was further amended by Town Council on April 27, 2004 (Ordinance No. 2004-02) for the purpose of revising policies and procedures related to the accrual and use of annual leave; and

WHEREAS, the Employee Packet was further amended by Town Council on December 19, 2017 (Ordinance No. 2017-06) for the purpose of revising policies and procedures related to the provision of insurance benefits for active and retired employees of the Town; and

WHEREAS, following a comprehensive review of the Town’s personnel policies and procedures, the Mayor and Council adopted an updated version of the newly renamed Town of Seabrook Island Employee Handbook (hereafter, the “Employee Handbook”) on November 27, 2018 (Ordinance No. 2018-12); and

WHEREAS, the Mayor and Council now desire to update the Employee Handbook to incorporate updates to employment policies and practices, working hours and compensation policies, employment classification, leave policies, and standards of conduct for Town employees;

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. Amending Section 2-102 of the Town Code. The Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article I, In General; Section 2-102, Personnel Policies and Procedures Adopted; is hereby amended to read as follows:

Sec. 2-102. Personnel policies and procedures adopted.

In order to establish general personnel policies and procedures for the town and its employees, the "Town of Seabrook Island Employee Handbook," dated ~~November 27, 2018~~ [December 19, 2023], is hereby adopted and incorporated by reference as if fully set forth in this section. The employee handbook may be updated from time to time by resolution of town council, upon recommendation by the mayor.

SECTION 2. 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 3. Conflicting Ordinances Repealed.

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

SECTION 4. Effective Date.

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

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

First Reading: [November 28, 2023]
Public Hearing: [November 28, 2023]
Second Reading: [December 19, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Appendix A

To Ordinance 2023-17

Town of Seabrook Island Employee Handbook

[December 19, 2023]



Town of Seabrook Island Employee Handbook

Version #6
Adopted [TBD]

NOTICE

Please read the Employee Handbook carefully.
This version contains significant changes from prior versions.

DISCLAIMER

THIS EMPLOYEE HANDBOOK IS NOT A CONTRACT.
EMPLOYMENT REMAINS AT-WILL.

Employee Signature

Date

VERSION HISTORY		
Version Number	Ordinance Number	Adoption Date
Version #1	1998-08	October 26, 1999
Version #2	2001-12	December 18, 2001
Version #3	2004-02	April 27, 2004
Version #4	2017-06	December 19, 2017
Version #5	2018-12	November 27, 2018
Version #6	[TBD]	[TBD]

DISCLAIMER

Please read this disclaimer and the Employee Handbook carefully.
This version contains significant changes from prior versions.

THIS HANDBOOK DOES NOT CREATE A CONTRACT.

THIS HANDBOOK IS AN OVERVIEW OF THE CURRENT POLICIES AND PROCEDURES OF THE TOWN OF SEABROOK ISLAND (THE "TOWN"). THE POLICIES AND PROCEDURES SET FORTH IN THIS HANDBOOK SUPERSEDE AND REPLACE ALL PRIOR POLICIES, WRITTEN AND ORAL. FROM TIME TO TIME, THE TOWN MAY CHANGE, DELETE OR ADD TO THE PROVISIONS OF THIS HANDBOOK WITH OR WITHOUT NOTICE. CHANGES AND UPDATES WILL BE MADE IN WRITTEN FORM, APPROVED BY THE TOWN COUNCIL AND DISTRIBUTED TO ACTIVE EMPLOYEES.

THIS HANDBOOK IS NOT INTENDED TO CREATE, AND DOES NOT CREATE, A CONTRACT OF EMPLOYMENT, EXPRESS, IMPLIED, UNILATERAL OR OTHERWISE, BETWEEN THE EMPLOYEE AND THE TOWN. NOTHING IN THIS HANDBOOK BINDS THE TOWN TO ANY SPECIFIC PROCEDURES, POLICIES, WORKING CONDITIONS, BENEFITS, PRIVILEGES OF EMPLOYMENT OR DEFINITE PERIOD OF EMPLOYMENT. NOTHING IN THIS HANDBOOK GIVES THE EMPLOYEE A CONTRACTUAL RIGHT TO INSURANCE COVERAGE, PAID TIME OFF OR ANY OTHER BENEFITS OR PAYMENTS WHICH MAY BE DISCUSSED IN THIS HANDBOOK, ANY OR ALL OF WHICH CAN BE CHANGED OR ENDED WITHOUT NOTICE BY THE TOWN AT ANY TIME. EACH EMPLOYEE IS COMPLETELY FREE TO LEAVE EMPLOYMENT BY THE TOWN AT ANY TIME AND THE TOWN HAS THE SAME RIGHT TO END THE EMPLOYMENT RELATIONSHIP REGARDLESS OF WORK PERFORMANCE. THE EMPLOYMENT RELATIONSHIP IS AT-WILL AND CAN BE TERMINATED BY EITHER THE EMPLOYEE OR THE TOWN AT ANY TIME FOR ANY REASON OR FOR NO REASON, WITH OR WITHOUT NOTICE.

THIS DISCLAIMER EXPRESSES THE EMPLOYEE'S COMPLETE UNDERSTANDING CONCERNING TERMS OF EMPLOYMENT BY THE TOWN. IT SUPERSEDES ANY AND ALL AGREEMENTS, ORAL OR WRITTEN, REGARDING TERMS OF EMPLOYMENT BY THE TOWN. NEITHER THIS HANDBOOK NOR ANY ORAL OR WRITTEN POLICY OR PROCEDURE, NOR ANY STATEMENT BY ANY EMPLOYEE, SUPERVISOR OR COUNCIL MEMBER, CAN OR WILL CHANGE THE AT-WILL NATURE OF THE EMPLOYMENT RELATIONSHIP.

EMPLOYEE ACKNOWLEDGEMENT

I have read this Disclaimer as well as the Employee Handbook which has been provided to me by the Town. I understand that **THIS HANDBOOK IS NOT A CONTRACT.**

I understand that my employment with the Town is at-will. As an at-will employee, my employment with the Town is of indefinite duration and either I or the Town may terminate the employment relationship at any time with or without cause, reason, or notice, regardless of work performance.

Employee Signature (Duplicate Signed)

Date

Employee Printed Name

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INTRODUCTION

The Town of Seabrook Island was incorporated May 26, 1987, and upon incorporation included a pre-existing private community whose residents sought to establish local control over zoning and development. The Town soon adopted codes and ordinances that make up the Town's Development Standards Ordinance to accommodate the mix of single family and multi-family residences within the community. Subsequent to incorporation, the Town acquired assets of its supplier of water and sewer services and established an elected commission (Seabrook Island Utility Commission) responsible for administration and management of the water and sewer facilities.

The Town operates under a Mayor - Council form of government (Town Code Section 2-1) wherein the Mayor is empowered to hire and remove employees, direct administration of departments, preside at Council meetings, enforce laws and ordinances, prepare and submit the annual operating and capital budgets, appoint advisory committees, and perform other duties as required by the form of government. The Town currently employs a Town Administrator who reports to the Mayor and who is responsible to the Mayor for, among other things, such supervision of staff, evaluation of employee performance, management of employee compensation and other tasks as the Mayor delegates. The Mayor has supervisory authority over the Town Administrator.

As the Town's role has grown, the responsibilities of its employees have expanded to serve that growth. Each employee of the Town plays a vital role in helping the Town fulfill its role in the community. The Town and its citizens benefit greatly from the dedication of Town employees to perform to the best of their ability and to deliver excellent service. The Town recognizes that the breadth and diversity of experience of its employees can lead to innovative solutions that increase the effectiveness of services the Town provides. The Town encourages all employees to consider the Town's methods and practices with the goal of improving services provided by the Town.

This Handbook is a guideline for the Town's employees concerning the Town's employment policies. As it is believed this Handbook will answer many questions pertaining to employment with the Town, all employees are encouraged to familiarize themselves with it and to retain a copy where it will be available for easy reference. Employees should discuss any questions about any of these policies with the Town Administrator.

These policies are intended to cover the most common and routine personnel actions as well as the conduct of employees, temporary employees, and volunteers. Policy questions not specifically covered in the Handbook should be brought to the attention of the Town Administrator.

The Town, through its Town Administrator, will notify employees of changes to the policies described in this Handbook. The Town may request employees to review and acknowledge receipt of revised versions of this Handbook from time-to-time.

EMPLOYMENT POLICIES AND PRACTICES

Employment At Will

Employment with the Town (hereinafter “the Town”) is at-will. At-will employment is employment with no definite duration, which may be terminated at any time, either by the Town or the employee, at the sole discretion of either party, with or without notice, reason or cause. In other words, each employee is completely free to leave employment by the Town at any time he or she chooses, and the Town has the same right to end the employment relationship regardless of the employee’s job performance and regardless of whether or not prior corrective action has been taken.

Equal Employment Opportunity

The Town provides equal opportunity to all applicants for employment and administers hiring, conditions and privileges of employment, compensation, training, promotions, transfer and discipline without discrimination because of race, color, religion, gender, gender identification or status, sexual orientation, pregnancy, childbirth or related medical conditions (including but not limited to lactation), disability, genetic information, age, ethnicity or national origin. The Town also prohibits retaliation against employees who have reported discrimination in good faith. Any employee who believes that he has been discriminated against in violation of this policy should report the matter to the Town Administrator.

Hiring/Recruiting

The Town endeavors to hire the most suitable candidate for open positions and encourages current employees to apply for positions for which they are qualified. The Town may also solicit and consider applications from external applicants. Decisions to fill an open position that are made by lower levels of management require prior approval by the Mayor.

Nepotism/Employment of Relatives

People in the same immediate family may not be employed or continue to be employed if one directly or indirectly supervises another or interacts with another in the handling of money or compensation. For purposes of this policy, immediate family is defined as follows: spouse, parent, child, grandparent, grandchild, brother or sister, grandparent in-law, brother-in-law, sister-in-law, son-in-law, and daughter-in-law. The immediate family is also conserved to include stepparents, stepchildren, stepbrothers, and stepsisters when the employee and the step-relative have lived together regularly in the same household. Unrelated employees residing together or otherwise engaged in a close personal relationship (such as domestic partner, co-habitant, or significant other) are treated as being within the immediate family of each other for the purposes of this nepotism policy. Members of the immediate family of elected officials of the Town are not eligible for Town employment.

Anti-Harassment Policy, Including Sexual Harassment

The Town of Seabrook Island hereby affirms its desire to maintain a work environment for all employees that is free from harassment and discrimination. The Town instead wishes to maintain an environment which supports and facilitates focus by employees on the performance of their individual responsibilities.

Harassment will not be tolerated by The Town. Each employee is expected to maintain the workplace free of discrimination or harassment. For purposes of this policy, harassment is unwelcomed, intimidating, hostile, or abusive conduct based on race, color, religion, gender, sex, sexual orientation, pregnancy or related condition, age, national origin, disability or military veteran status that is sufficiently severe or pervasive to have the purpose or effect of interfering with an individual's work performance. Harassment may also occur when enduring such unwelcomed offensive conduct becomes a condition of continued employment.

Examples of potentially discriminatory, harassing or offensive conduct in the workplace, whether by supervisors, non-supervisory employees or non-employees (for example, vendors or customers), may include, but is not limited to:

- (1) Unwelcomed sexual advances or requests for sexual favors or requests for other favors based on stereotypes of race, color, religion, sex, gender, sexual orientation, pregnancy or related condition, national origin, age, disability or military/veteran status, especially where:
 - (a) Submission to such conduct is made either explicitly or implicitly a term or condition of employment;
 - (b) Submission to or rejection of such conduct is used as the basis for decisions affecting a person's employment; or
 - (c) Such conduct has the purpose or effect of creating an intimidating, hostile, or offensive working environment.
- (2) Unwanted physical contact, including touching, pinching or brushing the body;
- (3) Verbal harassment, such as sexual innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions or threats; epithets; slurs; negative stereotyping (including "jokes"); or threatening, intimidating or hostile acts which relate to sex, race, color, religion, sexual orientation, gender, gender identity or status, pregnancy, national origin, age, disability or military/veteran status;
- (4) Non-verbal conduct, such as display in the workplace of sexually suggestive objects or pictures, leering, whistling, or obscene gestures; display or circulation in the workplace, whether via e-mail, text, posting or otherwise, of written or graphic material that defames or shows hostility or dislike toward an individual or group because of sex, race, color, religion, sexual orientation, gender, gender identity or status, pregnancy, national origin, age, disability or military/veteran status; and
- (5) Acts of physical aggression, intimidation, hostility, threats, or unequal treatment based on sex, gender (even if not sexual in nature), sexual orientation, gender identity or status, pregnancy, or upon race, color, religion, national origin, age, disability, or military/veteran status.

No supervisor is to threaten or insinuate, either explicitly or implicitly, that an employee's refusal or willingness to submit to sexual advances will affect the employee's terms or conditions of employment.

Any employee who believes that a manager's, supervisor's, another employee's or a non-employee's unwelcome actions or words constitute discrimination or harassment toward themselves or anyone else has a responsibility to report the situation in accordance with the following Complaint process without unreasonable delay. **Retaliation against any employee for bringing a Complaint based on good faith and reasonable belief is strictly prohibited.**

Complaint Procedure and Investigation

If you believe this policy has been violated by anyone with whom you come in contact with on the job, regardless of whether it is by a fellow worker, a supervisor, or a member of the general public, you should immediately report the incident(s). You may do this by:

- a. Reporting to your supervisor or a higher level in your "chain of command". Complaints against the Town Administrator should be made to the Mayor.
- b. Reporting to the Assistant Town Administrator (acting human resources manager)
- c. Reporting on audiotape by dialing (803)123-4567
- d. Reporting to the complaint hotline at (800)123-4567

Supervisors and managers who receive complaints of or become aware of harassment should promptly coordinate with the Assistant Town Administrator.

Harassment allegations will be investigated, and the investigatory process may vary from case to case. The investigation is conducted as confidentially as possible consistent with the effective handling of the complaint and the goals of this policy. All employees have a responsibility both to cooperate fully with the investigation and keep the matter confidential, whether the employee is the accused person, the complaining one, or merely a potential witness. Persons who are interviewed should not discuss the matter with co-workers, friends, or management. This does not mean, however, that employees may not complain to civil rights agencies. The Town will notify the complainant and others who may "need-to-know" following the completion of the investigation. The Town may take action, including any corrective or preventative action, that it deems appropriate based on the severity of the offense, which is determined according to the totality of the circumstances.

~IMPORTANT~

To avoid misunderstandings, complaints made to members of management or to the Assistant Town Administrator require the completion of a complaint report, whether by you or by the person, to whom the complaint is made, summarizing the allegations, and listing any witnesses to the alleged harassment. You should be sure to get a copy of this initial complaint report to confirm you have complied with this procedure.

These procedures have been established to enable you to get relief if you feel that you are the victim of harassment. The U.S. Supreme Court has said that generally you may not sue the Town for a violation of your rights unless you first give us notice and opportunity to end the harassment. The reporting procedures we have adopted are intended to establish a clear record of what has been reported.

The Town asks that employees bring any difficulties in using the procedures for complaint and complaint investigation directly to the attention of the Town Administrator, or, in the case of conflict or absence, to the Mayor, as applicable.

Any good faith report based on reasonable belief of discrimination and/or harassment, experienced or observed, should be made without fear of retaliation by the Town. Retaliation against any employee for filing such a report or for making a good faith complaint alleging discrimination or harassment of for participating in an investigation in good faith is strictly prohibited and cannot be tolerated. Any incident of such retaliation should also be reported using this policy.

Anti-Bullying Policy

In addition to the Anti-Harassment Policy adopted by the Town, other behaviors, which may not technically be considered unlawful harassment, are also considered inappropriate. Bullying is generally acts designed to harm, intimidate, coerce, or cause discomfort to someone through repeated and unwanted verbal, physical and/or social behaviors.

The Town reserves the right to handle each matter as it deems appropriate.

Expectations

The Town of Seabrook Island attempts to provide its Employees pay and benefits competitive with similar positions in business, industry, and nearby governments. The Town strives to have its employees work in a clean, healthy, and comfortable environment whenever possible, while using efficient equipment and materials.

As an employer, the Town of Seabrook Island expects a day's work for a day's pay. The town expects employees to be loyal, safety conscious, and, above all, fair, courteous and friendly while serving the public. The Town expects its employees to arrive ready for work on time, dressed appropriately, and to perform economically and efficiently.

The Town's central focus is serving the public, and the Town strives to ensure the public's experience working with the Town is a pleasant, efficient encounter.

Reasonable Accommodations Policy

To the extent Town employees are or become covered employees under the Americans with Disabilities Act (ADA), SC Pregnancy Accommodations Act, the Pregnant Workers Fairness Act, or the PUMP Act, the Town is committed to the fair and equal employment of qualified individuals with disabilities under the ADA, as well as qualified individuals who are pregnant, recently given birth or have a related medical condition. Consistent with applicable state and federal law, qualified individuals with disabilities are invited to make requests for reasonable accommodation to their supervisor, Assistant Town Administrator (acting HR manager) and/or the Town Administrator. Similarly, the Town strives to make its existing facilities used by its employees readily accessible and usable by individuals with disabilities and with medical needs arising from pregnancy, childbirth, or related medical conditions. It is the Town's policy to provide reasonable accommodation to qualified individuals with disabilities unless the accommodation would impose an undue hardship on the organization. It is the policy of the Town to prohibit harassment or discrimination based on disability or because an employee has requested a reasonable accommodation. The Town's Equal Employment Opportunity policy and its Harassment policy prohibit discrimination based on sex; this includes pregnancy, childbirth, and related medical conditions, for which reasonable accommodations also are offered.

In accordance with applicable federal and state law, reasonable accommodations will be provided to qualified individuals with disabilities to enable them to perform the essential functions of their jobs or to enjoy the equal benefits and privileges of employment. An employee or applicant with a disability or covered condition arising from pregnancy, childbirth, or related medical condition, may request an accommodation from the Town and should specify what accommodation is needed to perform the job and submit supporting documentation explaining the basis for the requested accommodation, to the extent permitted and in accordance with applicable law.

The Town then will review and analyze the request, including engaging in an interactive process with the employee or applicant, to identify if such an accommodation can be made, or if any other possible accommodations are appropriate. Specifically, on receipt of an accommodation request, the supervisor, Assistant Town Administrator (acting HR manager) and/or the Town Administrator will meet with the requesting employee to discuss and identify: (1) the limitations of the employee's ability to perform the essential functions of his/her job; and (2) potential accommodation the Town might make to help overcome those limitations without undue hardship to the Town or a direct threat to health or safety. The Town may also request one or more doctor's input or the input of other professionals, with any medical records necessary to make decisions regarding the request for accommodation, e.g., the qualification of a condition as a disability; medical needs arising from pregnancy, childbirth or related medical conditions, specific job restrictions; whether the employee can perform the essential functions of the job; the ability to continue or return to work with or without reasonable accommodation; and any other issues or recommendations that relate to the request for accommodation. While this is an interactive process, the Town makes the ultimate determination of reasonable accommodation.

If requested, the employee is responsible for providing medical documentation regarding the disability and possible accommodations. All information obtained concerning the medical condition or history of an applicant or employee will be treated as confidential information, maintained in separate medical files, and disclosed only as permitted by law.

All decisions as to reasonable accommodation(s) are made by the Town on a case-by-case basis.

New Mothers

In addition to reasonable accommodation for disability, pregnancy, childbirth, and related medical conditions, upon request, the Town accommodates new mothers who breastfeed their infants. During the first year from giving birth, mothers who breastfeed their infants will be provided reasonable break time for all employees and available, private space within the workplace suitable for privacy for expressing breast milk for their nursing baby. The private space provided will be other than a bathroom and removed from view and free from intrusion by co-workers and the public. Employees are to consult with the Town Administrator to arrange time and space for this purpose.

Code Of Conduct

Personal Work/Outside Employment

Personal work (while at work) or use of Town tools, equipment and facilities for personal purposes is prohibited. The Town expects an employee's work for the Town to take precedence over any outside employment engaged in by an employee. Employees are to notify the Town Administrator

in writing of any other employment. Should the Town, in its sole discretion, determine that an employee's outside employment interferes with or is otherwise incompatible with employment for the Town, the employee may be asked to choose between the jobs.

Conflict Of Interest

Town employees are subject to South Carolina ethics laws and public expectations that prohibit public employees from using their public position for their own personal gain or to benefit a family member or business associate. Among other requirements, state law prohibits employees from making governmental decisions on matters in which they, their family or business associates have an economic interest. Employees are to notify their supervisors in writing of any matter in which they, their family or business associates have an economic interest and in which they must act on behalf of the Town. The supervisor sends the notification to the Town Administrator, or if the Town Administrator is involved in the business, to the Mayor for review. If the Town determines a potential conflict or appearance of conflict of interest exists, the matter may be reassigned to another employee, or any other appropriate action taken.

Gifts and Gratuities

No employee may directly or indirectly solicit, accept, or receive a gift when it could be inferred that the gift was intended to influence him/her in the performance of his/her official duties or was intended as a reward for an official act on his/her part. A gift is defined as any benefit, favor, service, privilege, or thing of value that could be interpreted as influencing an employee's impartiality. A gift includes, but is not limited to meals, trips, money, loan, rewards, merchandise, foodstuffs, tickets to sporting or cultural events, entertainment, and personal services or work proved by Town suppliers or contractors. This policy is not intended to prohibit the acceptance of items of nominal value that are distributed generally to all employees.

A determination as to where this policy has been violated is in the Town's sole discretion.

Political Activity

Employees may fully and freely associate themselves in organizations of their own choosing, except those organizations whose purpose is the violent overthrow of the government of the United States, the State of South Carolina or any of its political subdivisions. In addition, supervisory employees may not join or support labor organizations that accept membership subordinates of such supervisors.

Employees who run for office are not to use Town time, materials, or equipment in support of their political campaigns. In certain circumstances, involving real or potential conflicts, employees who run for public office may be placed on an unpaid leave of absence until after the election. If an employee is placed on leave of absence, his/her employment will terminate upon his/her election to a partisan public office.

For purposes of this policy, an employee is considered a "candidate for public office" as soon as he/she begins actively campaigning for nomination or election, or when he/she files for candidacy, whichever comes sooner.

Solicitation

Solicitation on behalf of any organization or cause by an employee of another employee using any media form or means, for any purpose, is not permitted while either employee is on "work time." "Work time" is all the time when an employee is expected to be engaged in work tasks throughout the workplace. Solicitation includes, but is not limited to:

- (1) Soliciting participation or membership in any organization;
- (2) Soliciting funds;
- (3) Selling or delivering items or tickets; and
- (4) Appeals for charitable contributions.

An employee may distribute literature only in non-work areas and only if all employees involved are on non-work time.

Any non-employee who seeks to solicit for donations or distribute literature on Town premises should be informed that Town policy prohibits such practices.

Professional Conduct

Employees are expected to be courteous and respectful to the public and to their co-workers. Employees should be tactful in the performance of their duties, control their tempers, exercise patience and discretion, and not engage in argumentative discussions even in the face of extreme provocation. In the performance of their duties, employees should not use coarse, violent, profane, or insolent language or gestures. Such unprofessional behavior will not be tolerated.

Personal Appearance and Orderliness

Employees should dress in appropriate attire for their position and behave in a professional, business-like manner. Employees are expected to use good judgment in their choice of work clothes and remember to present themselves at all times in a way that best represents them and the Town. Employees are also expected to keep their work environment clean and orderly. Before departing at the end of the employee's workday, materials comprising sensitive, or confidential information are to be put away and secured in locked drawers or cabinets. It is the responsibility of each employee to deposit trash in appropriate containers within common areas used during work or break periods.

Attendance

The Town expects employees to be reliable and punctual in reporting for scheduled work. Regular and prompt attendance is an essential function of your job, part of your job performance standards and responsibility each employee has to and his/her fellow employees. It is important that we meet our on-the-job obligations so that the Town can meet its obligations to the public. Absenteeism and tardiness place a burden on other employees and on the Town's operations. Personal business should be scheduled at non-work times if at all possible. Vacations and planned medical absences should be scheduled with sufficient notice for supervisory approval and for coverage to be arranged.

In the rare instances when an employee has an unanticipated emergency and finds that he/she

cannot avoid being absent or late, it is the employee's responsibility to notify his/her supervisor as soon as possible at the beginning of the business day. Employees who fail to call in and report an absence on any scheduled workday are considered to have voluntarily resigned, and to be in poor standing, except when management specifically directs that daily call in is unnecessary and/or under sufficiently documented and exceptional circumstances.

Erratic attendance and excessive tardiness are disruptive and cannot be tolerated.

Telecommuting/Remote Work Policy and Procedures

Except as may be required by the ADA or other applicable law, the Town expects all employees to be present and working at the Town office or designated Town-working space during normal business hours.

Employees must ask for and be granted permission to work remotely. The Town considers telecommuting/working remotely to be a viable option when both the employee and the job are suited to such an arrangement. In the instance that telecommuting/working remotely is **temporarily** approved, employees are permitted to work at home, on the road or in a satellite location for a part of their workweek.

Telecommuting is not an entitlement, it is not an employment benefit, and it in no way changes the terms and conditions of employment with the Town. Telecommuting may be appropriate for some employees or jobs but not for others. **The Town Administrator or his/her designee will have the sole discretion as to whether or not telecommuting/working remotely is appropriate for a specific employee.** Do not assume that because temporarily working remotely has been approved for a position or an employee that it applies to all similar positions or all other employees.

Temporary telecommuting/working remotely arrangements may be approved for circumstances such as inclement weather, special projects, or business travel. The arrangement may be a result of a situational need based on the employee's needs and ability to be productive when away from the office. These arrangements are approved on an as-needed basis only, **with no expectation of ongoing continuance.** Other informal, short-term arrangements may be made for employees due to illness, **however, arrangements are made on a case-by-case basis, focusing first on the business and operational needs of the Town.**

Telecommuting is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be temporarily modified to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting business demands. Prospective telecommuters are encouraged to discuss expectations of telecommuting with family members and always have a back-up plan in place in the event that telecommuting cannot be accommodated. Approval is not guaranteed.

If approval has been given for an employee to work remotely one day per week, for example, they are expected to be in the office for the remainder of the week. In other words, if a remote workday has been granted on a Thursday, and the employee schedules Tuesday off as personal or annual leave, unless prior approval has been given from the Town Administrator or his/her designee, the employee should work in the office four of the five days.

Eligibility

Positions suitable for telecommuting arrangements are generally characterized by minimal supervision requirements and possessing clearly defined tasks and deliverables that typically do not require face-to-face office contact and do not involve any risk to the privacy and confidentiality of the Town or its clients.

Individuals seeking a more consistent teleworking arrangement must be employed with the Town for a minimum of 12 months of continuous, regular employment and must have a satisfactory performance record. Meaning, the employee must "meet expectations" or have a higher performance evaluation. In addition, any individual seeking any teleworking arrangement whether on an ad hoc or regular basis must not currently be under any form of corrective action, must have access to the Town's systems servers via a location that is internet ready, must have a dedicated and secure working space free from distraction and interruption, and is capable of working in a paperless environment. There may exist specific, additional criteria for teleworking based on Town business, operation and/or department needs.

The Town Administrator or his/her designee will review the individual's position to determine whether the position is suitable for telecommuting. Such areas of review will include: the employee's suitability (including the needs and work habits of the employee, compared to those recognized as appropriate for successful telecommuting); job responsibilities of the position; equipment needs and workspace considerations; and scheduling issues.

Equipment

Equipment supplied by the Town will be maintained by the Town. Equipment supplied by the employee, if deemed appropriate by the Town, will be maintained by the employee. The Town accepts no responsibility for damage or repairs to employee-owned equipment. The Town reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by the Town is to be used for business purposes only. The employee must immediately report any issues with Town equipment to his/her supervisor or the Town Administrator. The employee may be asked to sign an inventory of the Town equipment received and agree to take appropriate action to protect the items from damage or theft. Upon termination of employment, all Town property and equipment will be returned to the Town.

Security

Consistent with the Town's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of confidential Town and resident information. Security controls must be in place to protect passwords, Town-owned software and files from unauthorized disclosure or destruction.

Safety

- Employees are expected to maintain their home workspace in a safe manner, free from safety hazards.
- There must be enough electrical outlets in the alternative workspace to support the required equipment. All electrical equipment must be free of electrical hazards that could cause physical harm (frayed wires, loose or exposed wires).
- Outlets must be three-pronged (grounded).
- Equipment must be placed at a comfortable height for viewing.

- Computer equipment must be on a sturdy, level piece of furniture and the keyboard and/or mouse are at a height that does not cause wrist strain.

Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the Town's workers' compensation policy. Telecommuting employees are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.

Time Worked

Telecommuting employees **who are not exempt from the overtime requirements of the FLSA** are required to accurately record all hours worked using the Town's timekeeping system. Hours worked in excess of those scheduled per day and per workweek require the advance approval of the Town Administrator. All compensation and/or overtime or other relevant policies will apply to telecommuting/remote work. Employees may be asked to send their supervisor or the Town Administrator a summary email detailing what the employee worked on while working remotely.

General Expectations

- Employees are expected to be available and communicative during scheduled work hours.
- The Town's work rules and other policies continue to apply to offsite or remote work locations during work hours.
- Consumption of alcohol or illegal drugs during work hours is never acceptable.
- Employees should have a quiet and distraction-free, designated workspace.
- Failure to accurately record all hours worked during remote work may lead to disciplinary action, up to and including termination.

Any telecommuting/working remotely arrangement may be discontinued at-will and at any time and for any reason or no reason at the request of either the employee or the Town.

Smoking/Tobacco in the Workplace

In keeping with the Town's intent to provide a safe and healthful work environment, employees are prohibited from use in the workplace of tobacco in any form, or of electronic smoke generating devices, except in such area as may be designated.

Chain of Command

Matters arising in the ordinary course of work that an employee believes require involvement of supervision should first be discussed with the employee's immediate supervisor or, if the immediate supervisor is not timely available, the Town Administrator. If neither the immediate supervisor nor Town Administrator will be timely available, the matter should be discussed with the Mayor.

Performance Evaluations

Employee evaluations may be performed annually. The annual evaluation process provides the Town Administrator and the employee with a communication tool through which job duties and expectations are shared and performance evaluated. Employees may also receive special evaluations when warranted. Employees are expected to sign their performance evaluations in acknowledgement of having received them. An employee's signature on a performance evaluation

reflects only that the evaluation has been communicated to the employee; it is not intended to indicate the employee's approval of the evaluation.

Workplace Privacy/Computer and Internet Use

All information (including, without limitation, data, plans, designs, analyses and reports) created, collected, or received by employees in the normal course of business and all the equipment, materials, computers, furniture, etc. provided for use by employees are property of the Town and are subject to control and monitoring by the Town. Use of office equipment (telephone equipment, computer workstations, mobile communications devices, printers, and copiers) is to be limited to conduct of Town business. While it is recognized that there are instances when telephone and email communication for personal matters is unavoidable, such communication is to be held to a minimum. Employees should not consider their personal communications received or stored on Town property to be private. Instead, they are Town Property.

The workplace is intended to be a place of work. An important part of work is communication and record keeping. No employee is at work 24 hours a day, seven days a week, and there are times when management needs access to communications or records maintained by employees in their individual workplaces. Personal items and personal communications received or stored on Town property are not entitled to a guarantee of privacy.

Management may search Town property and documents in Town-owned vehicles, employee desks, lockers, file cabinets, electronic devices, etc. Further, to help provide safety and security of Town employees, guests and property, the Town conducts surveillance of Town property.

Electronic media raise similar issues. The Town provides electronic and telephonic communication and, when necessary, computers and mobile devices to employees. Although assigned to the employee, these items still belong to the Town. Similarly, any electronic files created on, or software downloaded on, a Town computer or mobile device belong to the Town. Unauthorized programs and files may not be used or installed on Town computers or mobile devices without written permission of the Town. Additionally, employees may not encrypt work and may not use passwords other than those assigned to them by the Town. Employees may not destroy or delete files from Town computers or mobile devices except pursuant to the Town's retention policy. Except for computer programs the Town Administrator has approved for use, employees are not to install computer programs on Town computers or use computer programs that are accessed via the internet.

The Town has the right to monitor all communications on its systems, whether such communications were on behalf of the Town or for personal reasons; employees have no reasonable expectation of privacy in communications made using Town property.

Specifically, the Town reserves the right to review voice mail, electronic mail, computer, and mobile device files, text messaging, and other electronic information generated by or stored in the Town's electronic systems. The Town reserves the right to report the finding of such reviews to appropriate agencies. The Town consents to the reasonable personal use of its computers and mobile devices. Although the Town consents to the "reasonable" use of its computers and mobile devices for personal business, what is "reasonable" is determined in the sole discretion of the Town. The only sure way to avoid violating the Town's policy on personal computer and mobile device use is to not use the Town's computers and mobile devices for **any** personal purpose.

The following use is absolutely forbidden:

1. To access any material the Town considers to be pornographic; to transmit or knowingly accept receipt of any communication that is pornographic, obscene, or in the Town's opinion might contribute to a hostile work environment in that it demeans individuals on the basis of race, sex, age, national origin, disability, or some similar distinction.
2. To conduct business for outside employment or a side-business
3. To solicit others for no-work-related reasons

Town employees may not use personal electronic equipment (including but not limited to personal laptop computers, mobile devices, and cellular phones) on Town property or at Town work sites to engage in conduct that would be prohibited if using Town equipment.

~IMPORTANT NOTICE~

The Town has the capacity to examine the computer or mobile device usage of individual employees in detail. Even though an item has been "deleted" and the employee cannot retrieve it, this does not mean the Town cannot do so. It is also possible to generate a report of every Internet connection made by each user and how much time was spent in each connection. Additionally, in accordance with the South Carolina Freedom of Information Act, communications on Town devices may be subject to disclosure.

Social Networks, Personal Websites, and Blogs

Social networking, personal websites, and blogs have become common methods of self-expression. The Town respects the right of employees to use these media during their personal time. The Town consents to reasonable limited access to social media sites during working hours or using Town equipment. What is "reasonable" is determined in the sole discretion of the Town. The only sure way to avoid violating the Town's policy on personal social media site access is to not access such sites for personal reasons at all during working hours or using Town equipment. The Town may monitor workplace communications in connection with its assessment of the quality of customer service and may search all records of workplace communications, including email, as needed to conduct Town business.

Employees must understand that material posted on these media may be read by persons other than those for whom it is intended. Employees are cautioned that they are responsible for the contents of social media posts they make. Posts that contain obscene or harassing material, that are unlawful, that contain personal attacks on coworkers, that reasonably call into question the employee's judgement, or that reasonably cause concern among the public may result in discipline, up to and including termination from employment. Similarly, conduct that would violate Town policies if done in person also violate Town policy if done through social media. Employees may not disclose confidential information over social media or similar sites.

Employees who post on media sites and who have identified themselves as a member or employee of the Town on those sites must make it clear that they are expressing their own views and not those of the Town. and email

Confidential Information

Unpublished information relating to Town business, citizens of the Town, or current or former employees of the Town, whether such information is produced or received by the Town, is to be treated as confidential until or unless it is published by the Town in the ordinary course of Town business. Any such confidential information may not be removed from Town premises without the approval of the Town Administrator and is not to be discussed with other Town employees or Town officials except to conduct Town business. While employees are to be courteous and helpful to members of the public who seek access to Town records, confidential information is not to be provided to members of the public without specific approval of the Town Administrator. Nothing in this paragraph shall be deemed to restrict or otherwise prevent disclosure of information that is required to be released under the South Carolina Freedom of Information Act. All requests for information that are made with specific reference to the Freedom of Information Act are to be directed to the Town Clerk.

Adjustment of Employment, Pay and Benefits

The Town can determine, in its sole discretion, to change levels of employment, and redefine or eliminate employment positions as it deems appropriate to the services it provides. In consequence of such changes, employees may be terminated, demoted, or transferred, and employee pay, and benefits may be revised in accordance with changes of assigned positions.

WORKING HOURS AND COMPENSATION POLICIES

Hours Of Operation

The Town's offices are open from 8:00am to 4:00pm, Monday through Friday, excepting Holidays. However, due to the nature of the Town's operations, it may be necessary for employees to work hours outside of the Town's normal office hours.

The Town's Code Enforcement Officers, both full-time and part-time, may be scheduled to work evenings and weekends. These hours are set by the Chief Code Enforcement Officer and may change based on the staffing needs required. Schedules will be emailed by the Chief Code Enforcement Officer with enough time to make changes if necessary. Failure to notify the Chief Code Enforcement Officer of a conflict with the proposed schedule may result in reprimands including but not limited to termination.

Compensation

Compensation, including adjustments in pay, is established by the Town Administrator and approved by the Mayor. Consideration of compensation typically occurs annually after review of annual employee evaluations; however, no assurance of a pay increase is guaranteed on an annual basis.

Pay Policies

Employees are paid by direct deposit by the close of business on the first (1st) and fifteenth (15th) of the month. The Town deducts from employees' gross pay taxes and withholding required by the taxing authorities. The Town may also deduct from employees' pay the employees' share of any premiums or plan contributions for insurance, retirement and similar plans that are elected by the employee. The Town may make other deductions as required by law or court order.

Holiday Pay

Employees who are scheduled to work on a holiday, as defined in the holiday section of this policy, shall receive pay at time and a half for hours worked on the holiday.

Payroll Deductions/Inaccuracies

Employees should examine their paychecks or pay stubs for errors. Any error discovered by an employee's review is to be reported by the employee to payroll immediately upon discovery. If the employee's issue is not resolved to the employee's satisfaction by payroll, the issue should be reported in writing to the Town Administrator with an offer to provide documentation as may be requested. In the event the issue is not resolved with the Town Administrator, the employee may ask for consideration of the issue by the Mayor. The Mayor's decision is final. The Town reserves the right to correct any payroll errors whether discovered by the employee or by the Town.

Expense Reimbursement

The Town reimburses employees for certain necessary expenditures and reasonable costs incurred in the course of conduct of Town business. To be reimbursed, employees are to: 1) obtain advance approval of the Town Administrator to incur the expense; and 2) submit the Town's expense report

form to their supervisor detailing the expenses incurred; and 3) provide receipts or other acceptable substantiating documentation. The determination of reasonableness and necessity of the expenses remains in the Town's discretion.

Exempt Employees, Salary Basis

"Exempt" employees are employees who are exempt from the minimum wage provisions of the Fair Labor Standards Act ("FLSA"). These employees (often categorized as Executive, Administrative, Professional and certain Outside Sales salaried employees at certain compensation levels) do not receive overtime pay. One of the conditions of exempt status is that the employee be paid on a salary basis.

Under the FLSA, an employee will be considered paid on a salary basis for purposes of exempt employee status if the employee regularly receives each pay period, a pre-determined amount constituting all or part of the employee's compensation. This amount is not to be subject to reductions because of variations in the quantity or quality of the work performed, with these exceptions under the FLSA:

- (1) Exempt employees need not be paid for any work week in which they perform no work.
- (2) Deductions from pay may be made when an exempt employee is absent from work for one or more full days for personal reasons, other than sickness or disability.
- (3) Deductions from pay may be made for absences of one or more full days occasioned by sickness or disability (including work-related accidents) if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for loss of salary occasioned by such sickness or disability. Similarly, deductions for full day absences may be made if salary replacement benefits are provided under a state disability insurance or workers compensation law.
- (4) While an employer cannot make deductions from pay for absences of an exempt employee occasioned by jury duty, attendance as a witness or temporary military leave, the employer can offset any amounts received by an employee as jury fees, witness fees or military pay for a particular week against the salary due for that particular week.
- (5) Deductions from pay of exempt employees may be made for penalties imposed in good faith for infractions of safety rules of major significance.
- (6) Deductions from pay of exempt employees may be made for unpaid disciplinary suspensions of one or more full days imposed in good faith for infractions of workplace conduct rules expressed by written policy applicable to all employees.
- (7) The employer is not required to pay the full salary in the initial or terminal week of employment.
- (8) The employer is not required to pay the full salary for weeks in which an exempt employee takes unpaid leave under the Family and Medical Leave Act (applicable only to employers with fifty or more employees). Instead, it may pay salary proportionately for time actually worked.

The employee is not paid on a salary basis if deductions from the employee's predetermined compensation are made for absences occasioned by the employer or by the operational requirements of the employer. If the salaried employee remains employed and is ready, willing, and able to work, under law, deductions may not be made for time when work is unavailable for less than a full workweek.

Pay On Separation

Final paychecks are issued on the regular payday. The final paycheck is issued as a check rather than as direct deposit and is available at the office of the Town Clerk on the next regular payday; however, if the employee does not retrieve the check on the payday, it is mailed to the terminated employee's last known home address. Employees who change their addresses after leaving the Town should notify the Town Clerk/Treasurer so that they can receive their W-2 forms the following January.

Under circumstances of separation of an employee in good standing and/or terminated without cause, accrued available unused Annual Leave, while a privilege rather than a wage, is paid at hourly value upon termination as detailed in the Annual Leave Policy. The privilege of unused paid Sick/Personal leave is not paid upon termination.

Upon termination of employment: all debts owed the Town by the employee will be due and payable; and, any cash drawn by the employee from the Town to conduct Town business, (e.g., petty cash) and all Town property, including without limitation, manuals, tools, equipment, keys, identification cards, or other items supplied by the Town for use by the employee in connection with employment by the Town. are to be returned to the Town.

The Town reserves the right to pursue its remedies at law and equity to collect debts and recover cash and other Town property from the separated employee.

EMPLOYMENT, CLASSIFICATION, WORKWEEKS, OVERTIME

Employment

The Town endeavors to hire the most suitable candidate for open positions and encourages current employees to apply for positions for which they are qualified. The Town may also solicit and consider applications from external applicants. The Town may consider familial relationships in selection of candidates for open positions to avoid placing candidates in positions subject to supervision by their relatives, pursuant to the nepotism/employment of relatives' policy.

Introductory Period

During the first six (6) months for new employees ("Introductory Period"), the new employee's attendance, effort, quality of performance, cooperation and suitability for the position is monitored and assessed ("Introductory Period"). (Reassessments may be made at any time after the Introductory Period, to include the first three (3) to six (6) months after promotion, transfer, or demotion, and for other periods as determined appropriate by the Town.)

During the first six (6) months after initial hire, the Introductory Period, employees are not eligible to take paid annual leave. After the Introductory Period, full-time regular employees become eligible for certain paid leave. NEITHER THE INTRODUCTORY PERIOD, NOR ANY PERIOD OF REASSESSMENT THEREAFTER, IS INTENDED TO ALTER, MODIFY OR CHANGE THE AT-WILL NATURE OF THE EMPLOYMENT RELATIONSHIP BETWEEN THE TOWN AND ITS EMPLOYEES. Of course, just as an employee may terminate employment with the Town at any time and for any reason or no reason, with or without notice, the Town may terminate an employee's employment at any time, for any reason or for no reason, with or without notice, including during any Introductory Period.

Employee Classification

All employees are classified in accordance with the Fair Labor Standards Act as either "Nonexempt" (entitled to compensation for overtime worked) or "Exempt" (not entitled to compensation for overtime worked).

The Town's workweek coincides with the Town's normal hours of operation. Nonexempt employees are allotted one half (1/2) hour free time for lunch without pay each workday; accordingly, regular paid hours of each workweek for nonexempt employees are limited to thirty- seven and one half (37 ½) hours. Exempt employees receive a salary that compensates them for all hours worked in the workweek. Such employees do not receive overtime pay or compensatory time off. An employee's classification is defined as follows:

Regular Full-Time

Employees are those who have completed their introductory periods and fill a full-time position with the Town. Employees in this status are normally scheduled to work at least 37.5 hours per week. However, the Town does not guarantee any minimum number of hours per week. Regular full-time employees are generally eligible for fringe benefits.

* Employees are encouraged to coordinate their lunch period to allow each employee an opportunity to cease working during their lunch period.

Regular Part-Time

Employees are those who have completed their introductory period and fill a part-time position with the Town. Employees with this status work less than 20 hours per week but may be called upon to work above their normally scheduled hours of work when workloads require. Regular part-time employees are generally not eligible for fringe benefits.

Temporary employees

Employees are those hired for a limited period of time or until completion of a particular project or projects. Such employees may work part-time or full-time hours depending on the needs of the Town. Temporary employees are generally not eligible for fringe benefits.

Overtime/Compensatory Time

Employees who are eligible for overtime pay are classified as “non-exempt” by federal wage and hour laws. Any overtime worked by non-exempt employees should be authorized in writing in advance by the employee’s supervisor. Under the wage and hour law, hourly and any other non-exempt public employees are ordinarily to receive time and one-half in compensatory time for authorized hours worked in excess of forty (40) hours in a workweek. At the discretion of the Town Administrator, employees may be compensated with overtime pay at the rate of time and one half in lieu of compensatory time. Hours worked do not include non-worked hours paid, such as sick or annual leave, holidays, workers compensation or disability.

Nonexempt employees are to accurately record the number of hours worked in a workday as well as the beginning and ending time of the lunch period. Overtime work (work in excess of forty (40) hours per workweek) by nonexempt employees is prohibited without Town Administrator pre-approval. Overtime will only be approved by the Town Administrator when deemed absolutely necessary. Approved overtime by non-exempt employees is normally compensated by time off in lieu of payment (“compensatory time”) at the rate of time and one-half for approved overtime hours worked. An employee may use compensatory time on request unless doing so would unduly disrupt Town operations. No employee may accrue more than 120 hours of compensatory time.

Exempt employees are not eligible for overtime pay. However, at the discretion of the Town Administrator, exempt employees may be eligible for compensatory time for hours worked over 40 hours in a particular workweek. Once approved, any overage of hours must be reported to the Town Clerk to keep an accurate record of them. These hours must be used within the same pay period that they are accrued.

LEAVE PRIVILEGES

****NOTICE****

WHAT FOLLOWS IS AN OVERVIEW OF PRIVILEGES EXISTING AT TIME OF PUBLICATION OF THIS HANDBOOK. TO THE EXTENT ANY INFORMATION PROVIDED IN THIS OVERVIEW IS IN CONFLICT WITH PRIVILEGES APPROVED IN WRITING BY THE MAYOR AT THE TIME OF AN EMPLOYEE'S EMPLOYMENT, THE TERMS OF THAT APPROVAL CONTROL.

AS TO ALL PRIVILEGES, THE TOWN RESERVES THE RIGHT TO MODIFY, REVOKE OR AMEND ANY EMPLOYEE PRIVILEGE PLAN, SERVICE OR PRIVILEGE, WITH OR WITHOUT NOTICE, AS ALLOWED BY LAW.

Leave Calculation (Sick/Personal and Annual)

The Town operates on a calendar year. Full time employees' allowed periods of paid leave time (sick/personal and annual) are apportioned in full at the start of each calendar year of service, except that during an employee's first calendar year of service, the employee's paid annual leave is prorated for that calendar year according to the start date of the employee's employment. No employee is to take any Annual Leave during the Introductory Period except under extraordinary circumstances as determined by the Town Administrator.

Sick/Personal Leave

Sick/Personal leave is to be approved by the Town Administrator and may be granted for the following purposes:

- (1) A full-time employee's personal medical, dental, or optical examination or treatment.
- (2) A full-time employee's personal incapacitation by sickness, injury or pregnancy and confinement prevents performance of duties.
- (3) A full-time employee's personal care and attendance to a member of the employee's immediate family is required.
- (4) A full-time employee's presence at the office poses a risk to the health of others because of exposure to a contagious disease.
- (5) A full-time employee's attendance is necessary for a personal matter that cannot be timely scheduled other than in conflict with the employee's normal working hours.

Each full-time employee is allowed two (2) workweeks of paid sick/personal leave per calendar year. Unused sick/Personal leave may be carried forward to a maximum of twelve (12) workweeks. Unused excess is forfeited.

Sick/Personal Leave is a privilege, not a wage. Sick/Personal leave carried forward may be used only for the purposes for which sick/personal leave is granted, and such use must be approved by the Town Administrator. Doctors' appointments should be made either early in the morning or late in the afternoon, so as to limit the impact on the Town's operation. Upon termination of employment, an employee is not compensated for any unused sick/personal leave.

Annual Leave

Employees are allowed periods of paid annual leave according to years of service as follows:

- 1 week prorated for the calendar year during which employment began
- 2 weeks for the 2nd – 4th calendar years of service
- 3 weeks for the 5th – 14th calendar years of service
- 4 weeks for 15 or more calendar years of service

Annual leave during the first year of service may be taken only after the end of the IP. Thereafter, changes to the period of paid annual leave are effective January 1 of each subsequent calendar year of service. At the end of each calendar year, any unused paid annual leave may be carried forward up to a maximum of six weeks. Unused excess not carried forward is forfeited.

Annual leave is to be approved by the Town Administrator and requested at least two weeks prior to the date requested. Special requests may be considered, but approval is not guaranteed.

Annual leave is a privilege, not a wage. Nonetheless, the Town's practice is to pay employees departing in good standing or terminated without cause the hourly value of unused and allowed paid annual leave privilege carried forward, plus unused allowed paid annual leave for the calendar year of departure. The hourly value of unused and allowed paid annual leave privilege is not paid to a departing employee not in good standing at the time of departure. Employees are not in good standing, who are asked to resign or are given a choice to resign or be fired, are fired, quit without having given at least two weeks written notice, or abandon their job.

Professional Responsibilities

Absences for attendance at education or training sessions to maintain professional certification or similar professional qualification required for an employee's responsibilities are treated as hours worked and compensated accordingly. Employees are encouraged to seek out training and education programs that are designed to enhance skills related to their work. Requests for time off for such programs should be made to the Town Administrator.

Bereavement

Up to three days bereavement leave with pay per calendar year may be authorized by the Town Administrator for an employee to make arrangements for, and to attend, the funeral of an immediate family member (parents, sons or daughters, siblings, grandparents, or spouse).

Military Leave

Employees are entitled to leave of absence and reinstatement upon return from leave of absence for military service (including Reserve and National Guard duty) as may be provided by applicable state and federal law. The provisions of these laws change from time to time and for that reason no effort is made to set forth the law in this policy.

Employees on military leave receive paid leave for up to 15 days per military fiscal year for training or call-up. In addition, if an employee is called upon to serve during an emergency, the employee receives paid leave of absence for a period not exceeding thirty additional days.

Operational Shutdown

The Mayor may determine to suspend regular business operations and temporarily close Town Hall due to extraordinary circumstances. Non-exempt employees who would be precluded from performing their work may use available leave for time away from work. Employees are expected to return to work when operations at their work locations resume.

In the event of evacuation for an emergency event, operations at Town Hall will cease until such time as officials of the Town are able to return. Employees will be advised when to report to work at Town Hall. Employees may use available leave for time away from work due to evacuation.

In the event Town operations remain suspended for an extended period of time following an evacuation or other extraordinary circumstance, the Mayor may reduce or suspend regular pay of all employees until operations are resumed. During times of operational shutdown, employees are not to perform work unless specifically requested to do so by the Town Administrator or Mayor.

Holidays

Typical annual holidays are listed below, but a complete schedule of holidays for each year will be published by the Town prior to the beginning of the year.

- | | |
|------------------------------|------------------------|
| New Year’s Day | Veteran’s Day |
| Martin Luther King Day | Thanksgiving Day |
| George Washington’s Birthday | Day after Thanksgiving |
| Memorial Day | Christmas Eve |
| Juneteenth | Christmas Day |
| Independence Day | Day after Christmas |
| Labor Day | Floating Holiday |

Jury Duty

Leave with pay may be authorized for jury or witness duty, as directed or subpoenaed by a Municipal, County, State or Federal Court, when the hours of duty conflict with the hours of the employee’s work schedule. To qualify for jury or witness duty leave, employees are to submit to their supervisor a copy of the summons to serve as early as possible before such service is to begin. In addition, employees are expected to submit proof of such service to their supervisor when they have completed such service.

All employees selected for jury duty or summoned to appear in court as a witness are allowed leave for the period of absence required. Employees are expected to promptly return to work on any days they are excused from jury duty or serve as a witness.

The Town reserves the right to request a deferral of service within the limitations prescribed by applicable law.

Family Medical Leave Act

To the extent Town employees are or become eligible to take unpaid leave under the Family

Medical Leave Act, the Town complies with the requirements thereof.

Limited Unpaid Leave of Absence

After exhaustion of paid annual leave and sick/personal leave, a full-time employee may be granted, at the discretion of the Town Administrator, an unpaid leave of absence for any medical or personal reason satisfactory to the Town Administrator. The Town Administrator may require such documentation as he or she deems appropriate to the request and, at his/her sole discretion, may authorize unpaid leave of absence for a satisfactorily documented purpose for a limited reasonable period, taking into consideration impacts on other Town employees, Town operations and costs to the Town to engage temporary employees if necessary. Both the employee's request and the Town Administrator's authorization shall be made in writing. This policy is not intended as unpaid sick leave or personal leave entitlement; instead, it is to apply in rare, unavoidable instances of extended emergency.

Termination in Event of Extended Absence

Employees absent from work due to illness or injury (whether or not such injury occurred on the job), or other extended circumstances, cannot reasonably be retained as employees of the Town indefinitely. If, after exhaustion of leave (annual, sick/personal and approved unpaid leave of absence, including any extensions provided as a reasonable accommodation), an employee does not return to work and/or otherwise fails to communicate with the Town about his/her return to work, the employee's employment may be terminated. Rehiring employees terminated in this manner will be considered for open positions through the normal employment process.

BENEFITS

****NOTICE****

WHAT FOLLOWS IS AN OVERVIEW OF THE BENEFITS EXISTING AT TIME OF PUBLICATION OF THIS HANDBOOK. TO THE EXTENT ANY INFORMATION PROVIDED IN THIS OVERVIEW IS IN CONFLICT WITH ANY BENEFIT PLAN, THE TERMS OF THE PLAN CONTROL.

AS TO ALL BENEFITS, THE TOWN RESERVES THE RIGHT TO MODIFY, REVOKE OR AMEND ANY EMPLOYEE BENEFIT PLAN, SERVICE OR PRIVILEGE, WITH OR WITHOUT NOTICE, AS ALLOWED BY LAW.

Insurance

The Town of Seabrook Island currently offers eligible active full-time employees (thirty hours of employment per week or more) an opportunity to participate in health, prescription, dental, vision, disability and life insurance benefits offered by the South Carolina Public Employee Benefit Authority (PEBA) for both the employee and his/her eligible dependents.

The Town pays the monthly Employer Contribution toward eligible participating full-time employee's health and basic dental insurance, as determined from time to time by the PEBA. The participating employee is responsible for the monthly payment of the Employee Contribution, as determined from time to time by the PEBA, and depending upon the type of coverage for which the employee has enrolled. As determined from time to time by Town Council, the Town may elect to subsidize a portion of the monthly Employee Contribution but is under no obligation to do so. Active employees are responsible for the full cost of any 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).

The Town of Seabrook Island currently also offers participation to eligible employees in retiree group insurance. An employee's eligibility for retiree group insurance will depend on whether or not the employee has met the minimum statutory requirements for retirement eligibility established for the plan in which he or she was a member during the time of employment.

The Town is not, and will not, be responsible for payment of any portion of the cost of an employee's participation in retiree group insurance and does not subsidize any portion of the employees' cost of participation in such program. **Any employee who elects to participate in retiree group insurance must pay all monthly premiums directly to the Town Clerk/Treasurer no later than the 5th of each month.** Failure to pay the required premiums on a timely basis will result in cancellation of all of coverage types, including coverage for which the retiree may not pay a premium. Monthly premium amounts are subject to annual adjustment, as determined from time to time by the PEBA. The Town timely notifies the retiree of any such adjustments. Retiree coverage ends on the first to occur of (1) nonpayment of the required premium when due; (2) the date coverage ends for all employees and retirees; or (3) the date of the retiree's death.

This policy is a summary of the current plans and is not intended to create a contractual obligation of any kind and may be amended or revoked at any time by action of Town Council without prior notice to the employee. Any conflict between this policy and the plan document[s] is force is controlled by the current plan document[s].

Retirement

All Town employees must participate in the State Retirement System as a condition of employment. Contributions are made by both the employee and the Town with the percentage of required contribution established by state law.

Benefits payable upon retirement are determined by the amount of contributions to the system, length of service and age at retirement. If an employee has five or more years of creditable retirement service, in the event of permanent disability, that employee may apply for disability retirement.

Employees may not withdraw retirement funds prior to separation from employment. Upon separation, an employee may leave retirement funds on deposit with the State Retirement System or apply for a refund that includes interest. The refund will be made by the State Retirement System in accordance with its then-current policy or practice. Any conflict between this policy and the State Retirement System plan is controlled by that plan.

Federal Insurance Contributions

The Town is obligated by the Federal Insurance Contributions Act to deduct amounts from employee pay for Social Security and Medicare. The Town matches those deductions as specified by law.

Unemployment Insurance

The Town participates in the State of South Carolina unemployment program.

Worker's Compensation

All employees of the Town are covered by Worker's Compensation. Job related accidents or diseases resulting in temporary or permanent disability are covered. Payment is in compliance with the Worker's Compensation Laws of South Carolina.

STANDARDS OF CONDUCT AND CORRECTIVE ACTIONS

Expectations and Misconduct

An employee's conduct affects not only that employee and the Town, but also co-workers, the Town's citizens and the community. The Town expects employees will at all times exercise care, even temper, ethical behavior, honesty and good judgment.

It is the right of the Town to take, if it so chooses a constructive approach so that employee conduct which would interfere with operations are not continued. If an employee's performance, work habits, attitude or demeanor becomes unsatisfactory, the Town may, in some cases and at its sole discretion, counsel, discipline, suspend without pay, demote, transfer, terminate or take other action to attempt to correct the situation. The corrective action taken, whether as termination or lesser discipline, depends upon judgment of the Town Administrator or Mayor, depending on which position has supervisory authority over the employee. **The Town, as an at-will employer, has the right to terminate employment with or without notice, with or without reason or cause, and with or without the use of any other form of prior discipline or corrective action.**

Employee conduct that is regarded to be inappropriate and/or intolerable and which may result in corrective action including, but not limited to, unpaid suspension and/or immediate termination of employment by the Town includes, but is not limited to conduct that:

- violates policies of the Town;
- adversely affects the Town's operations or rendering of services;
- adversely affects the Town's economic well-being;
- adversely affects the employee's performance of assigned responsibilities;
- adversely affects effective performance of other employees; or,
- adversely affects effective management of Town operations.

The guidelines in this Handbook should not be viewed as exclusive. Employees terminated for serious violation of Town policy are not eligible for rehire. THIS POLICY IS NOT INTENDED TO COVER ALL CIRCUMSTANCES AND THE ISSUANCE OF THESE GUIDELINES DOES NOT ALTER THE EMPLOYMENT AT-WILL RELATIONSHIP BETWEEN THE EMPLOYEE AND THE TOWN.

Corrective Action

Employees are subject to corrective action up to and including termination of employment when the Town Administrator determines that such action is necessary for the good of the Town. When corrective action is written, employees are expected to sign disciplinary notices, counseling memoranda and similar documents. The employee's signature indicates only that the employee is aware of the action taken and does not indicate that the employee agrees with such action. An employee who refuses to sign such a document will be relieved of all duty until the document is signed. If the document has not been signed and returned by the end of the employee's next scheduled workday, the Town Administrator may place the employee on unpaid suspension or take other action at the Town Administrator's discretion up to and including termination of the employee.

As with all other policies and guidelines, this Handbook creates no mandatory procedure for corrective action by the Town. All employment is at-will and corrective action, if any, is at the total discretion of the Town. In keeping with the Town's employment at-will policy, no particular order of

disciplinary action or procedure is required. Termination of employment by employee or the Town does not require reason, cause, notice or prior counseling. Nothing in this Handbook creates a contractual right of employment for any definite duration.

Workplace Violence

The Town does not tolerate violent, abusive, or threatening behavior in the workplace. Nor does the Town tolerate violent, abusive or threatening behavior by Town employees or against Town employees engaged in Town business whether on or off Town premises.

In furtherance of this Policy, employees are expected to inform the Town Administrator or the Mayor of any incidents that involve violent, aggressive, abusive or threatening behavior in the workplace or involving employees engaged in Town business off Town premises.

Drug Free Workplace

Each employee of the Town is prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance as defined by Federal or State law and prescription drugs not prescribed for the employee's individual use. The Town will notify law enforcement authorities whenever illegal drugs are found in the workplace. Each employee is prohibited from being at work while under the influence of alcohol, any controlled substance as defined by Federal or State law or any prescription drug not prescribed for the employee's individual use.

Employees who are informed by their healthcare provider or pharmacist that a drug they are using may impair their ability to safely perform work must report that to their supervisor. The Town will then determine whether an employee may continue to work.

"Illegal drugs" are drugs or controlled substances which are (1) not legally obtainable or (2) legally obtainable but not obtained or used in a lawful manner. Examples include cocaine and marijuana, as well as prescription drugs which are not lawfully obtained or properly utilized. The term "illegal drugs" also refers to mind-altering and/or addictive substances which are not sold as drugs or medicines but are used for mind- or behavior-altering effect. As used in this policy, "illegal drugs and substances" includes substances that are designed to mimic the effects of illegal drugs, but that due to differences in chemical composition may not be classified as Schedule I drugs or otherwise be expressly illegal. Examples include K2, or spice, which are synthetic cannabinoids. Cannabidiol (CBD) products raise special concerns because, in certain forms they are legal for use, but they are unregulated and little research has been done to standardize dosing, study outcomes, or regulate production. CBD and hemp products, by law, may not contain more than .3% THC (tetrahydrocannabinol), the psycho-active compound in marijuana. However, it is possible for some of these products to contain more than the legal limit. Therefore, it is possible for employees using CBD or hemp products to test positive for marijuana because of their use. It is not possible to determine whether a positive test for marijuana was a result of using CBD or hemp products, or from using marijuana. **Therefore, the Town will consider any confirmed positive test for marijuana to be conclusive for employment purposes - even if an employee claims to have used CBD or hemp, and even if the employee has a prescription or other physician's order for its use.** Employees should also be aware that, while marijuana is increasingly legalized for medical or recreational use in other states, it remains illegal in South Carolina and under federal law. **Employees who use recreational or "medical" marijuana in states where it is legal remain subject to discipline, up to and including discharge, under Town policy.**

The Town may test employees for drug or alcohol use in violation of this policy any time the Town has reasonable suspicion of a violation of the policy (i.e., upon reasonable suspicion that the employee is under the influence of alcohol or drugs that could affect or have adversely affected the employee's job performance) or when the employee is involved in an on-the-job accident. Employees are required to report any on-the-job accident. The Company will determine which testing will be performed and the cutoff levels at or above which a test result will be considered positive proof of drug and/or alcohol usage.

Compliance with this policy is a condition of employment. Employees who test positive or who refuse to submit to substance abuse screening, or tamper with the test or otherwise fail to cooperate with the testing procedure, will be subject to termination. Notwithstanding any provision herein, this policy will be enforced at all times in accordance with applicable state and local law.

Any employee violating this policy is subject to discipline, up to and including termination, for the first offense.

SAFETY

General Employee Safety

The Town is committed to the safety and health of all employees and recognizes the need to comply with regulations governing injury and accident prevention and employee safety. Maintaining a safe work environment, however, requires the continuous cooperation of all employees. If an employee is ever in doubt about how to safely perform a job, it is the employee's responsibility to ask the employee's supervisor or the Town Administrator for assistance. All employees are expected to immediately report to the Town Administrator any suspected unsafe conditions and all injuries that occur on the job. It is the responsibility of each employee to accept and follow established safety procedures and report any safety concerns. The Town will not assume responsibility for theft of, or damage to, vehicles while parked on or moving through the parking lot or while on Town business. The Town will not be responsible for personal articles left in vehicles.

Town Vehicles

Town vehicles are to be used solely for Town business. Use of private vehicles for Town business must be authorized by the Town Administrator. Employees must have a valid driver's license to operate any vehicle for Town business and any change in license status or driving record must be reported to management immediately. It is essential that employees drive safely and obey traffic laws or regulations at all times, as well as any applicable Town policies - including, but not limited to the Employee Cell Phone Policy.

If an employee needs to drive on the beach in a Town vehicle, they must always comply with the following requirements pursuant to Town Code Sec. 32-42 (b):

1. Vehicles shall be operated in such a manner so as not to endanger or unreasonably disturb beachgoers, wildlife or marine life, and designated critical habitat areas, including shorebird and turtle nesting areas;
2. Vehicles shall not exceed a speed of ten miles per hour when operated on the beach;
3. Vehicles shall be operated on the wet sand; vehicles may not be operated on dry sand except to gain access to the wet sand;
4. Vehicles shall not be driven onto or within any dune or vegetated area;
5. Vehicles shall enter the beach only from authorized access points; and
6. All vehicles being operated on the beach, excluding those specified in subsections (a)(5) and (a)(6), shall be equipped with four-wheel drive.

Employees using their personal cars on Town business should understand that the Town will not be liable for any damage to an Employee's personal automobile while on authorized Town business. The Town will not be responsible for traffic violations or other fines while operating any vehicle on Town business. Whenever an employee uses his or her private vehicle for Town business, the employee is to be reimbursed for mileage at a rate established by Federal law.

An employee who violates this policy may be subject to disciplinary action, up to and including termination in the Town's sole discretion.

ACKNOWLEDGMENT
(Please remove this acknowledgement
and return it to the Assistant Town Administrator)

I acknowledge that I have received and either read or had read to me a copy of the Town of Seabrook Island Employee Handbook, including its Disclaimers (“Handbook”), dated [INSERT], which I understand replaces any other related policy or procedure, oral or written, previously used by the Town of Seabrook (the “Town”) and *CONTAINS SIGNIFICANT CHANGES*.

I HAVE READ AND UNDERSTAND THESE POLICIES AND THE DISCLAIMERS THAT PRECEDE THEM. I HAVE READ, SIGNED AND UNDERSTAND THE CONSPICUOUS DISCLAIMER ON THE FIRST PAGE OF THE HANDBOOK AS WELL AS THE DETAILED AND CONSPICUOUS DISCLAIMER ON PAGE ONE OF THIS HANDBOOK. I HAVE SIGNED THE DISCLAIMERS IN DUPLICATE AND UNDERSTAND AND AGREE THAT ALL SIGNED DOCUMENTS (WHETHER DUPLICATE OR NOT) WILL HAVE THE SAME FORCE AND EFFECT.

I UNDERSTAND AND ACKNOWLEDGE THAT THE STATUS OF MY EMPLOYMENT IS AT-WILL AND OF INDEFINITE DURATION. I UNDERSTAND THIS MEANS EITHER I OR THE TOWN MAY TERMINATE OUR EMPLOYMENT RELATIONSHIP AT ANY TIME, WITH OR WITHOUT NOTICE, FOR ANY LEGAL REASON OR FOR NO REASON.

I acknowledge that the Town has the right to audit, disclose, inspect, review, and otherwise monitor all communications on its systems, whether such communications were on behalf of the Town or for personal reasons, as set forth in relevant policies in this Handbook.

I ACKNOWLEDGE THAT THESE POLICIES ARE FOR INFORMATIONAL PURPOSES ONLY. **THIS HANDBOOK AND ITS POLICIES ARE NOT INTENDED TO CREATE, AND DO NOT CREATE, A CONTRACT OF ANY KIND BETWEEN ME AND THE TOWN OF SEABROOK ISLAND EMPLOYEE.**

Employee Print Name

Employee Signature

Date

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-18

ADOPTED _____

AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024

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 19, 2023], 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 equal to estimated expenditures in the amount of \$7,635,613.00. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2024 (hereafter, the "FY 2024 Budget.")

SECTION 2. Funds.

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

- 10 – General Fund
- Restricted Funds:
 - 20 – State Accommodations Tax Fund
 - 25 – Town Accommodations Tax Fund
 - 30 – County Accommodations Tax Fund
 - 35 – Alcohol Local Option Permit Fund
 - 45 – Short-Term Rental Permit Fund
 - 59 – American Recovery Plan Act of 2021 (ARPA) Fund
- Designated Funds:
 - 60 – Conservation Fund
 - 65 – Emergency Reserve Fund

- 70 – Road and Drainage Fund
- 75 – Town Facilities Fund
- 80 – Vehicle & Equipment Replacement Fund

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

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

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

SECTION 3. Administration.

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

SECTION 4. Use of Funds and Excess Funds.

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

Section 5. Premium Subsidy for Employee Medical Insurance.

Pursuant to the Town's Employee Handbook, as adopted by Ordinance 2018-12 on November 27, 2018, Town Council has elected to subsidize the employee portion of the monthly medical insurance premium for eligible full-time, active employees, at a rate of \$97.68 per employee, per month, during FY 2024. Employees shall be responsible for the full cost of any additional premiums for covered dependents; supplemental insurance programs including, but not limited to, Dental Plus, vision, life, dependent life and long-term disability; as well as any tobacco or other surcharges, if applicable. Town Council's election to offer this subsidy is not intended to

create any obligation for the Town, and the subsidy authorized by this section may be reduced or eliminated at any time by Town Council.

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

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

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

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

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

SECTION 8. 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, 2024, and ending on December 31, 2024.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

First Reading: [November 28, 2023]
Public Hearing: [November 28, 2023]
Second Reading: [December 19, 2023]

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Exhibit A
To Ordinance 2023-18

Town of Seabrook Island
FY 2024 Budget

FY 2024 Budget Summary

All Funds

Fund ▶	10 20 25 30 35 45 59 60 65 70 75 80												Total
	General	State ATAX	Town ATAX	County ATAX	Alcohol LOP	STR Permit	ARPA	Conservation	Emergency	Road & Drainage	Town Facilities	Vehicle & Equipment	
Revenues													
100 Assessments and Surcharges													
1001 Law Enforcement Surcharge	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
1002 State Assessment	\$ 8,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,063
1003 Victim Advocate Surcharge	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Total Assessments and Surcharges	\$ 10,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,563
110 Fines and Forfeitures													
1101 Court Fines	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
1102 Setoff Debt Collections (MASC)	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Total Fines and Forfeitures	\$ 7,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,650
120 Franchise Fees													
1201 AT&T U-verse Franchise Fee	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
1202 Berkeley Electric Cooperative Franchise Fee	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
1203 Comcast Franchise Fee	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Franchise Fees	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
140 Investment Income													
1401 Checking Account Interest	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
1402 Local Government Investment Pool Interest	\$ 300,000	\$ 9,500	\$ 7,500	\$ 500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,000
Total Investment Income	\$ 300,200	\$ 9,500	\$ 7,500	\$ 500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,200
150 Intergovernmental													
1501 County Accommodations Tax	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
1502 County Local Option Sales Tax	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
1504 State Accommodations Tax	\$ 45,000	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000
1505 State Aid to Subdivisions	\$ 50,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,446
1506 State Alcohol Local Option Permit	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
1508 State TNC Local Assessment Fees	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Total Intergovernmental	\$ 495,471	\$ 380,000	\$ -	\$ 80,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,471
160 Licenses and Permits													
1601 Building Permit Fees (County)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
1602 Business Licenses	\$ 825,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,000
1603 Business Licenses - Brokers (Statewide)	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
1604 Business Licenses - Insurance (Statewide)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
1605 Business Licenses - Telecommunications (Statewide)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
1606 Planning and Zoning Fees	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
1607 Short-Term Rental Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,000
1608 Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
1609 Tree Removal Permits Payment-in-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Total Licenses and Permits	\$ 1,251,000	\$ -	\$ -	\$ -	\$ -	\$ 252,000	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 1,503,600
170 Miscellaneous Income													
1701 Contractual Reimbursements	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
1702 Gifts and Donations	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
1703 Miscellaneous Income	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Total Miscellaneous Income	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
180 Sale of Assets													
1801 Sale of Assets	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Total Sale of Assets	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
190 Sales and User Charges													
1901 Credit Card Convenience Fees	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
1902 Facility Rentals	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Total Sales and User Charges	\$ 15,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,050

200 Taxes																												
2001	Town Accommodations Tax	\$	-	\$	-	\$	180,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	180,000									
Total Taxes		\$	-	\$	-	\$	180,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	180,000									
300 Other Financing Sources																												
3010	Interfund Transfer - From General Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	180,000	\$	150,000	\$	-	\$	35,800	\$	415,800					
3020	Interfund Transfer - From State Accommodations Tax Fund	\$	75,783	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	75,783					
3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$	241,846	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	251,846			
Total Other Financing Sources		\$	317,629	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	180,000	\$	150,000	\$	-	\$	-	\$	45,800	\$	743,429			
400 Use of Fund Balance																												
4000	Appropriated from Fund Balance	\$	-	\$	325,450	\$	-	\$	-	\$	18,500	\$	-	\$	914,915	\$	-	\$	-	\$	-	\$	2,310,085	\$	-	\$	3,568,950	
Total Use of Fund Balance		\$	-	\$	325,450	\$	-	\$	-	\$	18,500	\$	-	\$	914,915	\$	-	\$	-	\$	-	\$	2,310,085	\$	-	\$	3,568,950	
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$	2,406,634	\$	389,500	\$	187,500	\$	80,500	\$	6,500	\$	252,000	\$	-	\$	600	\$	-	\$	-	\$	-	\$	-	\$	3,323,234	3,136,284
Total Revenues		\$	2,724,263	\$	714,950	\$	187,500	\$	80,500	\$	25,000	\$	252,000	\$	914,915	\$	50,600	\$	180,000	\$	150,000	\$	2,310,085	\$	45,800	\$	7,635,613	7,418,413

Expenditure Category ▶	510-545	620	625	630	635	645	659	760	765	770	775	780	Total
	General	State ATAX	Town ATAX	County ATAX	Alcohol LOP	STR Permit	ARPA	Conservation	Emergency	Road & Drainage	Town Facilities	Vehicle & Equipment	

Expenditures

Personnel															
5005	Salaries - Gross Wages	\$	871,943	\$	-	\$	-	\$	-	\$	-	\$	-	\$	871,943
5010	Salaries - Overtime	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000
5015	FICA	\$	66,907	\$	-	\$	-	\$	-	\$	-	\$	-	\$	66,907
5020	Medical Insurance	\$	91,919	\$	-	\$	-	\$	-	\$	-	\$	-	\$	91,919
5025	PEBA Retirement	\$	151,318	\$	-	\$	-	\$	-	\$	-	\$	-	\$	151,318
5030	Pre-Employment Expenses	\$	1,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,500
Total Personnel		\$	1,185,587	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,185,587

Operating															
6005	Advertising	\$	17,400	\$	-	\$	-	\$	-	\$	-	\$	-	\$	17,400
6010	Bank Service Charges	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500
6015	Beach Patrol	\$	-	\$	80,000	\$	80,000	\$	80,000	\$	-	\$	-	\$	240,000
6020	Contingency	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000
6025	Contracted Services	\$	96,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	96,500
6030	Credit Card Processing Charges	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000
6035	Discretionary Grants	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000
6050	Equipment Purchases (Non-Capital)	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,000
6055	Equipment Rentals	\$	21,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	21,000
6060	Facility Maintenance	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000
6065	Fuel	\$	9,900	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,900
6070	Insurance	\$	51,300	\$	-	\$	-	\$	-	\$	-	\$	-	\$	51,300
6075	IT Services	\$	45,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	45,000
6080	Jury Expenses	\$	1,650	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,650
6085	Law Enforcement Surcharge	\$	1,250	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,250
6090	Materials and Supplies	\$	40,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,000
6095	Meeting Expenses	\$	3,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,500
6100	Membership and Dues	\$	19,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	19,500
6105	Office Furniture	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000
6110	Postage	\$	7,300	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,300
6115	Printing and Scanning Services	\$	12,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,000
6120	Professional Services	\$	237,900	\$	-	\$	-	\$	-	\$	-	\$	-	\$	237,900
6125	Recording Fees	\$	300	\$	-	\$	-	\$	-	\$	-	\$	-	\$	300
6130	Right-of-Way Maintenance	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,000
6135	Software Licenses and Subscriptions	\$	76,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	76,000
6140	Special Events	\$	14,500	\$	41,667	\$	-	\$	-	\$	-	\$	-	\$	56,167
6145	State Assessment - 11.16% (County)	\$	900	\$	-	\$	-	\$	-	\$	-	\$	-	\$	900
6150	State Assessment - 88.84% (State)	\$	7,163	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,163
6155	Telecommunications	\$	36,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	36,000
6160	Tourism Promotion	\$	-	\$	120,000	\$	-	\$	-	\$	-	\$	-	\$	120,000

6165	Tourism Related Expenditure Grants	\$ -	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500
6170	Travel and Training	\$ 24,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,100
6175	Uniforms	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400
6180	Utilities	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
6185	Vehicle and Equipment Maintenance	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
6190	Victim Advocate Surcharge	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Total Operating		\$ 901,313	\$ 289,167	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,480

--- Capital

7005	Bike and Pedestrian Projects	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
7015	Facility Construction and Expansion	\$ -	\$ 250,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 914,915	\$ -	\$ -	\$ -	\$ 2,260,085	\$ -	\$ -	\$ -	\$ 3,500,000
7030	Professional Services Related to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 75,000
7040	Special Projects	\$ 30,000	\$ 100,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Total Capital		\$ 110,000	\$ 350,000	\$ 75,000	\$ -	\$ 25,000	\$ -	\$ 914,915	\$ -	\$ -	\$ 25,000	\$ 2,310,085	\$ -	\$ -	\$ -	\$ 3,810,000

800 Other Financing Uses

8010	Interfund Transfer - To General Fund	\$ -	\$ 75,783	\$ -	\$ -	\$ -	\$ 241,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,629
8060	Interfund Transfer - To Conservation Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
8065	Interfund Transfer - To Emergency Reserve Fund	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
8070	Interfund Transfer - To Road and Drainage Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$ 35,800	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,800
Total Other Financing Uses		\$ 415,800	\$ 75,783	\$ -	\$ -	\$ -	\$ 251,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743,429

900 Reserved for Future Use

9000	Reserved for Future Use	\$ 111,563	\$ -	\$ 32,500	\$ 500	\$ -	\$ 154	\$ -	\$ 50,600	\$ 180,000	\$ 125,000	\$ -	\$ 45,800	\$ 546,117
Total Reserved for Future Use		\$ 111,563	\$ -	\$ 32,500	\$ 500	\$ -	\$ 154	\$ -	\$ 50,600	\$ 180,000	\$ 125,000	\$ -	\$ 45,800	\$ 546,117

Total Expenditures (Before Interfund Transfers & Reserved for Future Use) \$ 2,196,900 \$ 639,167 \$ 155,000 \$ 80,000 \$ 25,000 \$ - \$ 914,915 \$ - \$ - \$ 25,000 \$ 2,310,085 \$ - \$ 6,346,067 6,338,617

Total Expenditures \$ 2,724,263 \$ 714,950 \$ 187,500 \$ 80,500 \$ 25,000 \$ 252,000 \$ 914,915 \$ 50,600 \$ 180,000 \$ 150,000 \$ 2,310,085 \$ 45,800 \$ 7,635,613 7,418,413

Revenues Over (Under) Expenditures \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Fund Balance Summary

All Funds

Fund	10	20	25	30	35	45	59	60	65	70	75	80	Total
	General	State ATAX	Town ATAX	County ATAX	Alcohol LOP	STR Permit	ARPA	Conservation	Emergency	Road & Drainage	Town Facilities	Vehicle & Equipment	
Beginning Fund Balance - 01/01/2024													
Budgeted Fund Balance - 12/31/2023	\$ 1,019,420	\$ 274,719	\$ 180,250	\$ 12,204	\$ 26,032	\$ 8,400	\$ 914,915	\$ 50,600	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 8,509,586
Estimated Prior Year Revenues Above (Below) Budget	\$ 500,000	\$ -	\$ -	\$ -	\$ (2,000)	\$ 28,000	\$ -	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ 525,400
Estimated Prior Year Expenditures Below (Above) Budget	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Beginning Fund Balance - 01/01/2024	\$ 1,669,420	\$ 374,719	\$ 180,250	\$ 12,204	\$ 44,032	\$ 36,400	\$ 914,915	\$ 50,000	\$ 2,320,639	\$ 1,259,107	\$ 2,346,500	\$ 96,800	\$ 9,304,986 8,629,586
Additions to Fund Balance													
Funds Reserved for Future Use	\$ 111,563	\$ -	\$ 32,500	\$ 500	\$ -	\$ 154	\$ -	\$ 50,600	\$ 180,000	\$ 125,000	\$ -	\$ 45,800	\$ 546,117
Total Additions to Fund Balance	\$ 111,563	\$ -	\$ 32,500	\$ 500	\$ -	\$ 154	\$ -	\$ 50,600	\$ 180,000	\$ 125,000	\$ -	\$ 45,800	\$ 546,117 716,367
Use of Fund Balance													
Funds Appropriated from Fund Balance	\$ -	\$ (325,450)	\$ -	\$ -	\$ (18,500)	\$ -	\$ (914,915)	\$ -	\$ -	\$ -	\$ (2,310,085)	\$ -	\$ (3,568,950)
Total Use of Fund Balance	\$ -	\$ (325,450)	\$ -	\$ -	\$ (18,500)	\$ -	\$ (914,915)	\$ -	\$ -	\$ -	\$ (2,310,085)	\$ -	\$ (3,568,950) (3,918,700)
Net Change in Fund Balance	\$ 111,563	\$ (325,450)	\$ 32,500	\$ 500	\$ (18,500)	\$ 154	\$ (914,915)	\$ 50,600	\$ 180,000	\$ 125,000	\$ (2,310,085)	\$ 45,800	\$ (3,022,833) (3,202,333)
Ending Fund Balance - 12/31/2024	\$ 1,780,983	\$ 49,269	\$ 212,750	\$ 12,704	\$ 25,532	\$ 36,554	\$ -	\$ 100,600	\$ 2,500,639	\$ 1,384,107	\$ 36,415	\$ 142,600	\$ 6,282,153 5,427,253

FY 2024 Budget Summary

10 General Fund

		10								10			
		FY 2023 Adopted	Administration	Buildings & Grounds	Communications & Events	Mayor & Council	Municipal Court	Public Safety	Zoning & Code Enforce.	General Operations	FY 2024 Recommended	Change (\$)	Change (%)
Revenues													
100	Assessments and Surcharges												
1001	Law Enforcement Surcharge	\$ 1,250									\$ 1,250	\$ -	0.0%
1002	State Assessment	\$ 8,063									\$ 8,063	\$ -	0.0%
1003	Victim Advocate Surcharge	\$ 1,250									\$ 1,250	\$ -	0.0%
	Total Assessments and Surcharges	\$ 10,563									\$ 10,563	\$ -	0.0%
110	Fines and Forfeitures												
1101	Court Fines	\$ 7,500									\$ 7,500	\$ -	0.0%
1102	Setoff Debt Collections (MASC)	\$ -									\$ 150	\$ 150	#DIV/0!
	Total Fines and Forfeitures	\$ 7,500									\$ 7,650	\$ 150	2.0%
120	Franchise Fees												
1201	AT&T U-verse Franchise Fee	\$ 5,000									\$ 5,000	\$ -	0.0%
1202	Berkeley Electric Cooperative Franchise Fee	\$ 170,000									\$ 260,000	\$ 90,000	52.9%
1203	Comcast Franchise Fee	\$ 55,000									\$ 60,000	\$ 5,000	9.1%
	Total Franchise Fees	\$ 230,000									\$ 325,000	\$ 95,000	41.3%
130	Grant Funding												
1399	MASC Economic Development Grant	\$ 25,000									\$ -	\$ (25,000)	-100.0%
	Total Grant Funding	\$ 25,000									\$ -	\$ (25,000)	-100.0%
140	Investment Income												
1401	Checking Account Interest	\$ 50									\$ 200	\$ 150	300.0%
1402	Local Government Investment Pool Interest	\$ 125,000									\$ 300,000	\$ 175,000	140.0%
	Total Investment Income	\$ 125,050									\$ 300,200	\$ 175,150	140.1%
150	Intergovernmental												
1502	County Local Option Sales Tax	\$ 365,000									\$ 400,000	\$ 35,000	9.6%
1504	State Accommodations Tax	\$ 47,500									\$ 45,000	\$ (2,500)	-5.3%
1505	State Aid to Subdivisions	\$ 48,044									\$ 50,446	\$ 2,402	5.0%
1508	State TNC Local Assessment Fees	\$ -									\$ 25	\$ 25	#DIV/0!
	Total Intergovernmental	\$ 460,544									\$ 495,471	\$ 34,927	7.6%
160	Licenses and Permits												
1601	Building Permit Fees (County)	\$ 25,000									\$ 30,000	\$ 5,000	20.0%
1602	Business Licenses	\$ 675,000									\$ 825,000	\$ 150,000	22.2%
1603	Business Licenses - Brokers (Statewide)	\$ 50,000									\$ 55,000	\$ 5,000	10.0%
1604	Business Licenses - Insurance (Statewide)	\$ 195,000									\$ 250,000	\$ 55,000	28.2%
1605	Business Licenses - Telecommunications (Statewide)	\$ 5,000									\$ 6,000	\$ 1,000	20.0%
1606	Planning and Zoning Fees	\$ 75,000									\$ 85,000	\$ 10,000	13.3%
	Total Licenses and Permits	\$ 1,025,000									\$ 1,251,000	\$ 226,000	22.0%
170	Miscellaneous Income												
1701	Contractual Reimbursements	\$ 5,000									\$ 1,000	\$ (4,000)	-80.0%
1702	Gifts and Donations	\$ -									\$ 100	\$ 100	#DIV/0!
1703	Miscellaneous Income	\$ 500									\$ 500	\$ -	0.0%
	Total Miscellaneous Income	\$ 5,500									\$ 1,600	\$ (3,900)	-70.9%
180	Sale of Assets												
1801	Sale of Assets	\$ 100									\$ 100	\$ -	0.0%
	Total Sale of Assets	\$ 100									\$ 100	\$ -	0.0%
190	Sales and User Charges												

1901	Credit Card Convenience Fees	\$	7,500			\$	15,000	\$	7,500	100.0%	
1902	Facility Rentals	\$	50			\$	50	\$	-	0.0%	
Total Sales and User Charges		\$	7,550			\$	15,050	\$	7,500	99.3%	
300 Other Financing Sources											
3020	Interfund Transfer - From State Accommodations Tax Fund	\$	72,027			\$	75,783	\$	3,756	5.2%	
3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$	178,400			\$	241,846	\$	63,446	35.6%	
Total Other Financing Sources		\$	250,427			\$	317,629	\$	67,202	26.8%	
400 Use of Fund Balance											
4000	Appropriated from Fund Balance	\$	1,897,933			\$	-	\$	(1,897,933)	-100.0%	
Total Use of Fund Balance		\$	1,897,933			\$	-	\$	(1,897,933)	-100.0%	
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$	1,896,807			\$	2,406,634	2,255,384	\$	509,827	26.9%
Total Revenues		\$	4,045,167			\$	2,724,263	2,573,013	\$	(1,320,904)	-32.7%

	510-545	510	515	520	525	530	535	540	545	510-545	Change (\$)	Change (%)
	FY 2023 Adopted	Administration	Buildings & Grounds	Communications & Events	Mayor & Council	Municipal Court	Public Safety	Zoning & Code Enforce.	General Operations	FY 2024 Recommended		

Expenditures

Personnel																								
5005	Salaries - Gross Wages	\$	765,672	\$	356,780	\$	73,848	\$	71,832	\$	-	\$	13,800	\$	-	\$	308,617	\$	47,066	\$	871,943	\$	106,271	13.9%
5010	Salaries - Overtime	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	2,000	\$	-	0.0%
5015	FICA	\$	58,876	\$	27,296	\$	5,650	\$	5,496	\$	-	\$	1,056	\$	-	\$	23,766	\$	3,643	\$	66,907	\$	8,031	13.6%
5020	Medical Insurance	\$	77,781	\$	33,765	\$	10,461	\$	10,461	\$	-	\$	-	\$	-	\$	27,744	\$	9,488	\$	91,919	\$	14,138	18.2%
5025	PEBA Retirement	\$	127,950	\$	66,221	\$	13,707	\$	13,333	\$	-	\$	2,562	\$	-	\$	48,040	\$	7,455	\$	151,318	\$	23,368	18.3%
5030	Pre-Employment Expenses	\$	1,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,500	\$	1,500	\$	-	0.0%
Total Personnel		\$	1,033,779	\$	484,062	\$	103,666	\$	101,122	\$	-	\$	17,418	\$	-	\$	410,167	\$	69,152	\$	1,185,587	\$	151,808	14.7%
Operating																								
6005	Advertising	\$	13,100	\$	-	\$	-	\$	-	\$	9,600	\$	-	\$	-	\$	-	\$	7,800	\$	17,400	\$	4,300	32.8%
6010	Bank Service Charges	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	2,500	\$	-	0.0%
6020	Contingency	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	\$	20,000	66.7%
6025	Contracted Services	\$	75,000	\$	-	\$	66,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	96,500	\$	21,500	28.7%
6030	Credit Card Processing Charges	\$	7,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$	15,000	\$	7,500	100.0%
6035	Discretionary Grants	\$	7,500	\$	-	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	22,500	300.0%
6045	Election Expenses	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(4,000)	-100.0%
6050	Equipment Purchases (Non-Capital)	\$	7,750	\$	-	\$	3,000	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	4,000	\$	(3,750)	-48.4%
6055	Equipment Rentals	\$	21,000	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,000	\$	21,000	\$	-	0.0%
6060	Facility Maintenance	\$	3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	10,000	\$	7,000	233.3%
6065	Fuel	\$	7,200	\$	-	\$	2,600	\$	-	\$	-	\$	-	\$	800	\$	6,500	\$	-	\$	9,900	\$	2,700	37.5%
6070	Insurance	\$	46,300	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	50,300	\$	51,300	\$	5,000	10.8%
6075	IT Services	\$	42,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	45,000	\$	45,000	\$	3,000	7.1%
6080	Jury Expenses	\$	1,650	\$	-	\$	-	\$	-	\$	-	\$	1,650	\$	-	\$	-	\$	-	\$	1,650	\$	-	0.0%
6085	Law Enforcement Surcharge	\$	1,250	\$	-	\$	-	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	-	\$	1,250	\$	-	0.0%
6090	Materials and Supplies	\$	43,000	\$	-	\$	29,000	\$	3,000	\$	-	\$	-	\$	-	\$	-	\$	8,000	\$	40,000	\$	(3,000)	-7.0%
6095	Meeting Expenses	\$	3,500	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	750	\$	750	\$	1,000	\$	3,500	\$	-	0.0%
6100	Membership and Dues	\$	17,550	\$	3,100	\$	500	\$	400	\$	-	\$	-	\$	-	\$	2,000	\$	13,500	\$	19,500	\$	1,950	11.1%
6105	Office Furniture	\$	7,250	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	5,000	\$	(2,250)	-31.0%
6110	Postage	\$	6,100	\$	1,800	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	3,500	\$	7,300	\$	1,200	19.7%
6115	Printing and Scanning Services	\$	9,900	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	4,000	\$	-	\$	4,000	\$	12,000	\$	2,100	21.2%
6120	Professional Services	\$	145,000	\$	54,900	\$	2,000	\$	-	\$	-	\$	1,000	\$	20,000	\$	120,000	\$	40,000	\$	237,900	\$	92,900	64.1%
6125	Recording Fees	\$	500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	300	\$	-	\$	300	\$	(200)	-40.0%
6130	Right-of-Way Maintenance	\$	20,000	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,000	\$	-	0.0%
6135	Software Licenses and Subscriptions	\$	30,400	\$	2,200	\$	-	\$	12,400	\$	3,300	\$	-	\$	4,000	\$	3,400	\$	50,700	\$	76,000	\$	45,600	150.0%
6140	Special Events	\$	10,500	\$	-	\$	-	\$	2,000	\$	4,000	\$	-	\$	4,500	\$	-	\$	4,000	\$	14,500	\$	4,000	38.1%
6145	State Assessment - 11.16% (County)	\$	900	\$	-	\$	-	\$	-	\$	-	\$	900	\$	-	\$	-	\$	-	\$	900	\$	-	0.0%
6150	State Assessment - 88.84% (State)	\$	7,163	\$	-	\$	-	\$	-	\$	-	\$	7,163	\$	-	\$	-	\$	-	\$	7,163	\$	-	0.0%
6155	Telecommunications	\$	31,800	\$	3,600	\$	600	\$	1,200	\$	3,000	\$	-	\$	8,200	\$	8,400	\$	11,000	\$	36,000	\$	4,200	13.2%

6170	Travel and Training	\$	16,500	\$	7,500	\$	1,500	\$	2,000	\$	4,000	\$	1,600	\$	-	\$	7,500	\$	-	\$	24,100	\$	7,600	46.1%
6175	Uniforms	\$	5,600	\$	800	\$	1,500	\$	200	\$	750	\$	-	\$	-	\$	1,400	\$	750	\$	5,400	\$	(200)	-3.6%
6180	Utilities	\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	27,000	\$	27,000	\$	-	0.0%
6185	Vehicle and Equipment Maintenance	\$	4,000	\$	-	\$	3,500	\$	-	\$	-	\$	-	\$	-	\$	4,500	\$	-	\$	8,000	\$	4,000	100.0%
6190	Victim Advocate Surcharge	\$	1,250	\$	-	\$	-	\$	-	\$	-	\$	1,250	\$	-	\$	-	\$	-	\$	1,250	\$	-	0.0%
Total Operating		\$	657,663	\$	77,900	\$	145,700	\$	21,200	\$	55,650	\$	14,813	\$	45,250	\$	155,750	\$	385,050	\$	901,313	\$	243,650	37.0%

--- Capital

7005	Bike and Pedestrian Projects	\$	-	\$	-	\$	80,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	80,000	\$	80,000	#DIV/0!
7040	Special Projects	\$	55,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	30,000	\$	(25,000)	-45.5%
Total Capital		\$	55,000	\$	-	\$	80,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	110,000	\$	55,000	100.0%

800 Other Financing Uses

8060	Interfund Transfer - To Conservation Fund	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	50,000	\$	-	0.0%
8065	Interfund Transfer - To Emergency Reserve Fund	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	180,000	\$	-	\$	180,000	\$	80,000	80.0%
8070	Interfund Transfer - To Road and Drainage Fund	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	150,000	\$	-	\$	150,000	\$	100,000	200.0%
8075	Interfund Transfer - To Town Facilities Fund	\$	2,050,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,050,000)	-100.0%
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$	48,725	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	35,800	\$	-	\$	35,800	\$	(12,925)	-26.5%
Total Other Financing Uses		\$	2,298,725	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	415,800	\$	35,800	\$	415,800	\$	(1,882,925)	-81.9%

900 Reserved for Future Use

9000	Reserved for Future Use	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	111,563	\$	340,313	\$	111,563	\$	111,563	#DIV/0!
Total Reserved for Future Use		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	111,563	\$	340,313	\$	111,563	\$	111,563	#DIV/0!

Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$	1,746,442	\$	561,962	\$	329,366	\$	122,322	\$	55,650	\$	32,231	\$	45,250	\$	565,917	\$	484,202	\$	2,196,900	\$	2,196,900	\$	450,458	25.8%
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Total Expenditures		\$	4,045,167	\$	561,962	\$	329,366	\$	122,322	\$	55,650	\$	32,231	\$	45,250	\$	565,917	\$	484,202	\$	2,724,263	\$	2,573,013	\$	(1,320,904)	-32.7%
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Revenues Over (Under) Expenditures ► \$ - \$ -

Fund Balance Summary

10 General Fund

	10										Change (\$)	Change (%)				
	FY 2023 Adopted	Administration	Buildings & Grounds	Communications & Events	Mayor & Council	Municipal Court	Public Safety	Zoning & Code Enforce.	General Operations	FY 2024 Recommended						
Beginning Fund Balance - 01/01/2024																
Budgeted Fund Balance - 12/31/2023	\$	2,917,353										\$	1,019,420	\$	(1,897,933)	-65.1%
Estimated Prior Year Revenues Above (Below) Budget	\$	-										\$	500,000	\$	500,000	#DIV/0!
Estimated Prior Year Expenditures Below (Above) Budget	\$	-										\$	150,000	\$	150,000	#DIV/0!
Beginning Fund Balance - 01/01/2024	\$	2,917,353										\$	1,669,420	\$	(1,247,933)	-42.8%
Additions to Fund Balance																
Funds Reserved for Future Use	\$	-										\$	111,563	\$	111,563	#DIV/0!
Total Additions to Fund Balance	\$	-										\$	111,563	\$	111,563	#DIV/0!
Use of Fund Balance																
Funds Appropriated from Fund Balance	\$	(1,897,933)										\$	-	\$	1,897,933	-100.0%
Total Use of Fund Balance	\$	(1,897,933)										\$	-	\$	1,897,933	-100.0%
Net Change in Fund Balance	\$	(1,897,933)										\$	111,563	\$	2,009,496	-105.9%
Ending Fund Balance - 12/31/2024	\$	1,019,420										\$	1,780,983	\$	761,563	74.7%

Unassigned Fund Balance Policy Per Sec. 2-608(c) ►	Minimum	\$	1,043,450	50.0%
	Projected	\$	1,780,983	85.3%
	Maximum	\$	2,086,900	100.0%

FY 2024 Budget Summary

20 State Accommodations Tax Fund

		20			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
140	Investment Income				
1402	Local Government Investment Pool Interest	\$ 750	\$ 9,500	\$ 2,200	1166.7%
	Total Investment Income	\$ 750	\$ 9,500	\$ 2,200	1166.7%
150	Intergovernmental				
1504	State Accommodations Tax	\$ 427,500	\$ 380,000	\$ (356,250)	-11.1%
	Total Intergovernmental	\$ 427,500	\$ 380,000	\$ (47,500)	-11.1%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ 170,152	\$ 325,450	\$ 100,000	91.3%
	Total Use of Fund Balance	\$ 170,152	\$ 325,450	\$ 100,000	91.3%
	Total Revenues (Before Interfund Transfers & Use of Fund Balance)	\$ 428,250	\$ 389,500	\$ (38,750)	-9.0%
	Total Revenues	\$ 598,402	\$ 714,950	\$ 116,548	19.5%

		620			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Expenditures					
---	Operating				
6015	Beach Patrol	\$ 100,000	\$ 80,000	\$ (20,000)	-20.0%
6025	Contracted Services	\$ 10,000	\$ -	\$ (10,000)	-100.0%
6140	Special Events	\$ 40,000	\$ 41,667	\$ 1,667	4.2%
6160	Tourism Promotion	\$ 135,000	\$ 120,000	\$ (15,000)	-11.1%
6165	Tourism Related Expenditure Grants	\$ 35,500	\$ 47,500	\$ 12,000	33.8%
	Total Operating	\$ 320,500	\$ 289,167	\$ (31,333)	-9.8%
---	Capital				
7015	Facility Construction and Expansion	\$ -	\$ 250,000	\$ 250,000	#DIV/0!
7040	Special Projects	\$ 205,000	\$ 100,000	\$ (105,000)	-51.2%
	Total Capital	\$ 205,000	\$ 350,000	\$ 145,000	70.7%
800	Other Financing Uses				
8010	Interfund Transfer - To General Fund	\$ 72,027	\$ 75,783	\$ 3,756	5.2%
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$ 875	\$ -	\$ (875)	-100.0%
	Total Other Financing Uses	\$ 72,902	\$ 75,783	\$ 2,881	4.0%
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ -	\$ -	\$ 1,000	#DIV/0!
	Total Reserved for Future Use	\$ -	\$ -	\$ 1,000	#DIV/0!
	Total Expenditures (Before Interfund Transfers & Reserved for Future Use)	\$ 525,500	\$ 639,167	\$ 113,667	21.6%
	Total Expenditures	\$ 598,402	\$ 714,950	\$ 116,548	19.5%

Revenues Over (Under) Expenditures ► \$ - \$ -

Fund Balance Summary

20 State Accommodations Tax Fund

		20			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 444,871	\$ 274,719	\$ (170,152)	-38.2%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ 100,000	\$ 100,000	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 444,871	\$ 374,719	\$ (70,152)	-15.8%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ -	\$ -	\$ 1,000	#DIV/0!
	Total Additions to Fund Balance	\$ -	\$ -	\$ 1,000	#DIV/0!
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ (170,152)	\$ (325,450)	\$ (155,298)	91.3%
	Total Use of Fund Balance	\$ (170,152)	\$ (325,450)	\$ (155,298)	91.3%
	Net Change in Fund Balance	\$ (170,152)	\$ (325,450)	\$ (155,298)	91.3%

FY 2024 Budget Summary

25 Town Accommodations Tax Fund

		25			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
140	Investment Income				
1402	Local Government Investment Pool Interest	\$ 250	\$ 7,500	\$ 3,150	2900.0%
	Total Investment Income	\$ 250	\$ 7,500	\$ 3,150	2900.0%
200	Taxes				
2001	Town Accommodations Tax	\$ 180,000	\$ 180,000	\$ -	0.0%
	Total Taxes	\$ 180,000	\$ 180,000	\$ -	0.0%
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ 180,250	\$ 187,500	\$ 183,150	4.0%
Total Revenues		\$ 180,250	\$ 187,500	\$ 7,250	4.0%
Expenditures					
Operating					
6015	Beach Patrol	\$ -	\$ 80,000	\$ 80,000	#DIV/0!
	Total Operating	\$ -	\$ 80,000	\$ 80,000	#DIV/0!
Capital					
7015	Facility Construction and Expansion	\$ -	\$ 75,000	\$ 75,000	#DIV/0!
	Total Capital	\$ -	\$ 75,000	\$ 75,000	#DIV/0!
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ 180,250	\$ 32,500	\$ 103,150	-82.0%
	Total Reserved for Future Use	\$ 180,250	\$ 32,500	\$ 103,150	-82.0%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ -	\$ 155,000	\$ 80,000	#DIV/0!
Total Expenditures		\$ 180,250	\$ 187,500	\$ 7,250	4.0%
Revenues Over (Under) Expenditures		\$ -	\$ -		

Fund Balance Summary

25 Town Accommodations Tax Fund

		25			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ -	\$ 180,250	\$ 180,250	#DIV/0!
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ -	\$ 180,250	\$ 180,250	#DIV/0!
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ 180,250	\$ 32,500	\$ 103,150	-82.0%
	Total Additions to Fund Balance	\$ 180,250	\$ 32,500	\$ 103,150	-82.0%
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Net Change in Fund Balance		\$ 180,250	\$ 32,500	\$ 103,150	-82.0%
Ending Fund Balance - 12/31/2024		\$ 180,250	\$ 212,750	\$ 32,500	18.0%

FY 2024 Budget Summary

30 County Accommodations Tax Fund

		30			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
140	Investment Income				
1402	Local Government Investment Pool Interest	\$ 200	\$ 500	\$ 300	150.0%
	Total Investment Income	\$ 200	\$ 500	\$ 300	150.0%
150	Intergovernmental				
1501	County Accommodations Tax	\$ 95,000	\$ 80,000	\$ (15,000)	-15.8%
	Total Intergovernmental	\$ 95,000	\$ 80,000	\$ (15,000)	-15.8%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ 44,800	\$ -	\$ (44,800)	-100.0%
	Total Use of Fund Balance	\$ 44,800	\$ -	\$ (44,800)	-100.0%
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ 95,200	\$ 80,500	\$ (14,700)	-15.4%
Total Revenues		\$ 140,000	\$ 80,500	\$ (59,500)	-42.5%
Expenditures					
---	Operating				
6015	Beach Patrol	\$ 140,000	\$ 80,000	\$ (60,000)	-42.9%
	Total Operating	\$ 140,000	\$ 80,000	\$ (60,000)	-42.9%
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ -	\$ 500	\$ 500	#DIV/0!
	Total Reserved for Future Use	\$ -	\$ 500	\$ 500	#DIV/0!
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ 140,000	\$ 80,000	\$ (60,000)	-42.9%
Total Expenditures		\$ 140,000	\$ 80,500	\$ (59,500)	-42.5%
Revenues Over (Under) Expenditures ▶		\$ -	\$ -		

Fund Balance Summary

30 County Accommodations Tax Fund

		30			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 57,004	\$ 12,204	\$ (44,800)	-78.6%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 57,004	\$ 12,204	\$ (44,800)	-78.6%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ -	\$ 500	\$ 500	#DIV/0!
	Total Additions to Fund Balance	\$ -	\$ 500	\$ 500	#DIV/0!
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ (44,800)	\$ -	\$ 44,800	-100.0%
	Total Use of Fund Balance	\$ (44,800)	\$ -	\$ 44,800	-100.0%
Net Change in Fund Balance		\$ (44,800)	\$ 500	\$ 45,300	-101.1%
Ending Fund Balance - 12/31/2024		\$ 12,204	\$ 12,704	\$ 500	4.1%

FY 2024 Budget Summary

35 Alcohol Local Option Permit Fund

		35			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
140	Investment Income				
1402	Local Government Investment Pool Interest	\$ 150	\$ 1,500	\$ 1,350	900.0%
	Total Investment Income	\$ 150	\$ 1,500	\$ 1,350	900.0%
150	Intergovernmental				
1506	State Alcohol Local Option Permit	\$ 5,000	\$ 5,000	\$ -	0.0%
	Total Intergovernmental	\$ 5,000	\$ 5,000	\$ -	0.0%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ 14,850	\$ 18,500	\$ 3,650	24.6%
	Total Use of Fund Balance	\$ 14,850	\$ 18,500	\$ 3,650	24.6%
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ 5,150	\$ 6,500	\$ 1,350	26.2%
Total Revenues		\$ 20,000	\$ 25,000	\$ 5,000	25.0%
Expenditures					
---	Capital				
7040	Special Projects	\$ 20,000	\$ 25,000	\$ 5,000	25.0%
	Total Capital	\$ 20,000	\$ 25,000	\$ 5,000	25.0%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ 20,000	\$ 25,000	\$ 5,000	25.0%
Total Expenditures		\$ 20,000	\$ 25,000	\$ 5,000	25.0%
Revenues Over (Under) Expenditures		\$ -	\$ -		

Fund Balance Summary

35 Alcohol Local Option Permit Fund

		35			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 40,882	\$ 26,032	\$ (14,850)	-36.3%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ (2,000)	\$ (2,000)	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ 20,000	\$ 20,000	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 40,882	\$ 44,032	\$ 3,150	7.7%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ -	\$ -	\$ -	#DIV/0!
	Total Additions to Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ (14,850)	\$ (18,500)	\$ (3,650)	24.6%
	Total Use of Fund Balance	\$ (14,850)	\$ (18,500)	\$ (3,650)	24.6%
Net Change in Fund Balance		\$ (14,850)	\$ (18,500)	\$ (3,650)	24.6%
Ending Fund Balance - 12/31/2024		\$ 26,032	\$ 25,532	\$ (500)	-1.9%

FY 2024 Budget Summary

45 Short-Term Rental Permit Fund

		45		Change	
		FY 2023 Adopted	FY 2024 Recommended	(\$)	(%)
Revenues					
160 Licenses and Permits					
1607	Short-Term Rental Permit Fees	\$ 234,000	\$ 252,000	\$ 18,000	7.7%
Total Licenses and Permits		\$ 234,000	\$ 252,000	\$ 18,000	7.7%
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ 234,000	\$ 252,000	\$ 18,000	7.7%
Total Revenues		\$ 234,000	\$ 252,000	\$ 18,000	7.7%
Expenditures					
800 Other Financing Uses					
8010	Interfund Transfer - To General Fund	\$ 178,400	\$ 241,846	\$ 63,446	35.6%
8080	Interfund Transfer - To Vehicle and Equipment Fund	\$ 47,200	\$ 10,000	\$ (37,200)	-78.8%
Total Other Financing Uses		\$ 225,600	\$ 251,846	\$ 26,246	11.6%
900 Reserved for Future Use					
9000	Reserved for Future Use	\$ 8,400	\$ 154	\$ (8,246)	-98.2%
Total Reserved for Future Use		\$ 8,400	\$ 154	\$ (8,246)	-98.2%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ -	\$ -	\$ -	#DIV/0!
Total Expenditures		\$ 234,000	\$ 252,000	\$ 18,000	7.7%
Revenues Over (Under) Expenditures		\$ -	\$ -		

Fund Balance Summary

45 Short-Term Rental Permit Fund

		45		Change	
		FY 2023 Adopted	FY 2024 Recommended	(\$)	(%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ -	\$ 8,400	\$ 8,400	#DIV/0!
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ 28,000	\$ 28,000	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
Beginning Fund Balance - 01/01/2024		\$ -	\$ 36,400	\$ 36,400	#DIV/0!
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ 8,400	\$ 154	\$ (8,246)	-98.2%
Total Additions to Fund Balance		\$ 8,400	\$ 154	\$ (8,246)	-98.2%
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Total Use of Fund Balance		\$ -	\$ -	\$ -	#DIV/0!
Net Change in Fund Balance		\$ 8,400	\$ 154	\$ (8,246)	-98.2%
Ending Fund Balance - 12/31/2024		\$ 8,400	\$ 36,554	\$ 28,154	335.2%

FY 2024 Budget Summary

59 American Recovery Plan Act of 2021 (ARPA) Fund

		59			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ -	\$ 914,915	\$ 914,915	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ 914,915	\$ 914,915	#DIV/0!
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ -	\$ -	\$ -	#DIV/0!
Total Revenues		\$ -	\$ 914,915	\$ 914,915	#DIV/0!
Expenditures					
---	Capital				
7015	Facility Construction and Expansion	\$ -	\$ 914,915	\$ 914,915	#DIV/0!
	Total Capital	\$ -	\$ 914,915	\$ 914,915	#DIV/0!
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ -	\$ 914,915	\$ 914,915	#DIV/0!
Total Expenditures		\$ -	\$ 914,915	\$ 914,915	#DIV/0!
Revenues Over (Under) Expenditures		\$ -	\$ -		

Fund Balance Summary

59 American Recovery Plan Act of 2021 (ARPA) Fund

		59			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 914,915	\$ 914,915	\$ -	0.0%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 914,915	\$ 914,915	\$ -	0.0%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ -	\$ -	\$ -	#DIV/0!
	Total Additions to Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ (914,915)	\$ (914,915)	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ (914,915)	\$ (914,915)	#DIV/0!
Net Change in Fund Balance		\$ -	\$ (914,915)	\$ (914,915)	#DIV/0!
Ending Fund Balance - 12/31/2024		\$ 914,915	\$ -	\$ (914,915)	-100.0%

FY 2024 Budget Summary

60 Conservation Fund

		60			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
160	Licenses and Permits				
1608	Tree Removal Permits	\$ 100	\$ 100	\$ -	0.0%
1609	Tree Removal Permits Payment-in-Lieu	\$ 500	\$ 500	\$ -	0.0%
	Total Licenses and Permits	\$ 600	\$ 600	\$ -	0.0%
300	Other Financing Sources				
3010	Interfund Transfer - From General Fund	\$ 50,000	\$ 50,000	\$ -	0.0%
	Total Other Financing Sources	\$ 50,000	\$ 50,000	\$ -	0.0%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ -	\$ -	\$ 50,000	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ -	\$ 50,000	#DIV/0!
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ 600	\$ 600	\$ -	0.0%
Total Revenues		\$ 50,600	\$ 50,600	\$ -	0.0%
Expenditures					
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ 50,600	\$ 50,600	\$ -	0.0%
	Total Reserved for Future Use	\$ 50,600	\$ 50,600	\$ -	0.0%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ -	\$ -	\$ -	#DIV/0!
Total Expenditures		\$ 50,600	\$ 50,600	\$ -	0.0%
Revenues Over (Under) Expenditures ▶		\$ -	\$ -		

Fund Balance Summary

60 Conservation Fund

		60			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ -	\$ 50,600	\$ 50,600	#DIV/0!
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ (600)	\$ (600)	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ -	\$ 50,000	\$ 50,000	#DIV/0!
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ 50,600	\$ 50,600	\$ -	0.0%
	Total Additions to Fund Balance	\$ 50,600	\$ 50,600	\$ -	0.0%
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Net Change in Fund Balance		\$ 50,600	\$ 50,600	\$ -	0.0%
Ending Fund Balance - 12/31/2024		\$ 50,600	\$ 100,600	\$ 50,000	98.8%

FY 2024 Budget Summary

65 Emergency Reserve Fund

		65			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
300	Other Financing Sources				
3010	Interfund Transfer - From General Fund	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
	Total Other Financing Sources	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ -	\$ -	\$ 100,000	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ -	\$ 100,000	#DIV/0!
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ -	\$ -	\$ -	#DIV/0!
Total Revenues		\$ 100,000	\$ 180,000	\$ 80,000	80.0%
Expenditures					
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
	Total Reserved for Future Use	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ -	\$ -	\$ -	#DIV/0!
Total Expenditures		\$ 100,000	\$ 180,000	\$ 80,000	80.0%
Revenues Over (Under) Expenditures		\$ -	\$ -	\$ -	

Fund Balance Summary

65 Emergency Reserve Fund

		65			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 2,220,639	\$ 2,320,639	\$ 100,000	4.5%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 2,220,639	\$ 2,320,639	\$ 100,000	4.5%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
	Total Additions to Fund Balance	\$ 100,000	\$ 180,000	\$ 80,000	80.0%
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Net Change in Fund Balance		\$ 100,000	\$ 180,000	\$ 80,000	80.0%
Ending Fund Balance - 12/31/2024		\$ 2,320,639	\$ 2,500,639	\$ 180,000	7.8%

FY 2024 Budget Summary

70 Road and Drainage Fund

		70			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
300	Other Financing Sources				
3010	Interfund Transfer - From General Fund	\$ 50,000	\$ 150,000	\$ 100,000	200.0%
	Total Other Financing Sources	\$ 50,000	\$ 150,000	\$ 100,000	200.0%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ 50,000	\$ -	\$ (50,000)	-100.0%
	Total Use of Fund Balance	\$ 50,000	\$ -	\$ (50,000)	-100.0%
	Total Revenues (Before Interfund Transfers & Use of Fund Balance)	\$ -	\$ -	\$ -	#DIV/0!
	Total Revenues	\$ 100,000	\$ 150,000	\$ 50,000	50.0%
Expenditures					
---	Capital				
7030	Professional Services Related to Capital Projects	\$ 100,000	\$ 25,000	\$ (75,000)	-75.0%
	Total Capital	\$ 100,000	\$ 25,000	\$ (75,000)	-75.0%
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ -	\$ 125,000	\$ 125,000	#DIV/0!
	Total Reserved for Future Use	\$ -	\$ 125,000	\$ 125,000	#DIV/0!
	Total Expenditures (Before Interfund Transfers & Reserved for Future Use)	\$ 100,000	\$ 25,000	\$ (75,000)	-75.0%
	Total Expenditures	\$ 100,000	\$ 150,000	\$ 50,000	50.0%
	Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	

Fund Balance Summary

70 Road and Drainage Fund

		70			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 1,309,107	\$ 1,259,107	\$ (50,000)	-3.8%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 1,309,107	\$ 1,259,107	\$ (50,000)	-3.8%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ -	\$ 125,000	\$ 125,000	#DIV/0!
	Total Additions to Fund Balance	\$ -	\$ 125,000	\$ 125,000	#DIV/0!
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ (50,000)	\$ -	\$ 50,000	-100.0%
	Total Use of Fund Balance	\$ (50,000)	\$ -	\$ 50,000	-100.0%
	Net Change in Fund Balance	\$ (50,000)	\$ 125,000	\$ 175,000	-350.0%
	Ending Fund Balance - 12/31/2024	\$ 1,259,107	\$ 1,384,107	\$ 125,000	9.9%

FY 2024 Budget Summary

75 Town Facilities Fund

		75			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Revenues					
300	Other Financing Sources				
3010	Interfund Transfer - From General Fund	\$ 2,050,000	\$ -	\$ (2,050,000)	-100.0%
	Total Other Financing Sources	\$ 2,050,000	\$ -	\$ (2,050,000)	-100.0%
400	Use of Fund Balance				
4000	Appropriated from Fund Balance	\$ -	\$ 2,310,085	\$ 2,310,085	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ 2,310,085	\$ 2,310,085	#DIV/0!
Total Revenues (Before Interfund Transfers & Use of Fund Balance)		\$ -	\$ -	\$ -	#DIV/0!
Total Revenues		\$ 2,050,000	\$ 2,310,085	\$ 260,085	12.7%

		775			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Expenditures					
---	Capital				
7015	Facility Construction and Expansion	\$ -	\$ 2,260,085	\$ 2,260,085	#DIV/0!
7030	Professional Services Related to Capital Projects	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
	Total Capital	\$ 100,000	\$ 2,310,085	\$ 2,210,085	2210.1%
900	Reserved for Future Use				
9000	Reserved for Future Use	\$ 1,950,000	\$ -	\$ (1,950,000)	-100.0%
	Total Reserved for Future Use	\$ 1,950,000	\$ -	\$ (1,950,000)	-100.0%
Total Expenditures (Before Interfund Transfers & Reserved for Future Use)		\$ 100,000	\$ 2,310,085	\$ 2,210,085	2210.1%
Total Expenditures		\$ 2,050,000	\$ 2,310,085	\$ 260,085	12.7%
Revenues Over (Under) Expenditures		\$ -	\$ -	\$ -	

Fund Balance Summary

75 Town Facilities Fund

		75			
		FY 2023 Adopted	FY 2024 Recommended	Change (\$)	Change (%)
Beginning Fund Balance - 01/01/2024					
	Budgeted Fund Balance - 12/31/2023	\$ 396,500	\$ 2,346,500	\$ 1,950,000	491.8%
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!
	Beginning Fund Balance - 01/01/2024	\$ 396,500	\$ 2,346,500	\$ 1,950,000	491.8%
Additions to Fund Balance					
	Funds Reserved for Future Use	\$ 1,950,000	\$ -	\$ (1,950,000)	-100.0%
	Total Additions to Fund Balance	\$ 1,950,000	\$ -	\$ (1,950,000)	-100.0%
Use of Fund Balance					
	Funds Appropriated from Fund Balance	\$ -	\$ (2,310,085)	\$ (2,310,085)	#DIV/0!
	Total Use of Fund Balance	\$ -	\$ (2,310,085)	\$ (2,310,085)	#DIV/0!
Net Change in Fund Balance		\$ 1,950,000	\$ (2,310,085)	\$ (4,260,085)	-218.5%
Ending Fund Balance - 12/31/2024		\$ 2,346,500	\$ 36,415	\$ (2,310,085)	-98.4%

FY 2024 Budget Summary

80 Vehicle and Equipment Fund

		80		80		Change	
		FY 2023	FY 2024	Change	Change	Change	Change
		Adopted	Recommended	(\$)	(%)	(\$)	(%)
Revenues							
300	Other Financing Sources						
3010	Interfund Transfer - From General Fund	\$ 48,725	\$ 35,800	\$ (12,925)	-26.5%		
3020	Interfund Transfer - From State Accommodations Tax Fund	\$ 875	\$ -	\$ (875)	-100.0%		
3045	Interfund Transfer - From Short-Term Rental Permit Fund	\$ 47,200	\$ 10,000	\$ (37,200)	-78.8%		
	Total Other Financing Sources	\$ 96,800	\$ 45,800	\$ (51,000)	-52.7%		
	Total Revenues (Before Interfund Transfers & Use of Fund Balance)	\$ -	\$ -	\$ -	#DIV/0!		
	Total Revenues	\$ 96,800	\$ 45,800	\$ (51,000)	-52.7%		
Expenditures							
---	Capital						
7045	Vehicle Purchases	\$ 40,000	\$ -	\$ (40,000)	-100.0%		
	Total Capital	\$ 40,000	\$ -	\$ (40,000)	-100.0%		
900	Reserved for Future Use						
9000	Reserved for Future Use	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
	Total Reserved for Future Use	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
	Total Expenditures (Before Interfund Transfers & Reserved for Future Use)	\$ 40,000	\$ -	\$ (40,000)	-100.0%		
	Total Expenditures	\$ 96,800	\$ 45,800	\$ (51,000)	-52.7%		
	Revenues Over (Under) Expenditures	\$ -	\$ -				

Fund Balance Summary

80 Vehicle and Equipment Fund

		80		80		Change	
		FY 2023	FY 2024	Change	Change	Change	Change
		Adopted	Recommended	(\$)	(%)	(\$)	(%)
Beginning Fund Balance - 01/01/2024							
	Budgeted Fund Balance - 12/31/2023	\$ 40,000	\$ 96,800	\$ 56,800	142.0%		
	Estimated Prior Year Revenues Above (Below) Budget	\$ -	\$ -	\$ -	#DIV/0!		
	Estimated Prior Year Expenditures Below (Above) Budget	\$ -	\$ -	\$ -	#DIV/0!		
	Beginning Fund Balance - 01/01/2024	\$ 40,000	\$ 96,800	\$ 56,800	142.0%		
Additions to Fund Balance							
	Funds Reserved for Future Use	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
	Total Additions to Fund Balance	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
Use of Fund Balance							
	Funds Appropriated from Fund Balance	\$ -	\$ -	\$ -	#DIV/0!		
	Total Use of Fund Balance	\$ -	\$ -	\$ -	#DIV/0!		
	Net Change in Fund Balance	\$ 56,800	\$ 45,800	\$ (11,000)	-19.4%		
	Ending Fund Balance - 12/31/2024	\$ 96,800	\$ 142,600	\$ 45,800	47.3%		

TOWN OF SEABROOK ISLAND

RESOLUTION NO. 2023-32

ADOPTED _____

A RESOLUTION TO APPOINT AND COMMISSION BETH RINEHIMER AS A CODE ENFORCEMENT OFFICER FOR THE PROPER SECURITY AND GENERAL WELFARE FOR THE TOWN OF SEABROOK ISLAND

WHEREAS, the Seabrook Island Town Council, in the exercise of its general police power, is empowered to protect the health and safety of residents and visitors of the Town; and

WHEREAS, the Seabrook Island Town Council is further authorized by Section 5-7-32 of the Code of Laws of South Carolina 1976, as amended, to appoint and commission as many Code Enforcement Officers as may be necessary for the proper security, general welfare, and convenience of the Town; and

WHEREAS, pursuant to Sec. 18-2 of the Town Code, the Mayor of Seabrook Island has recommended the appointment of Beth Rinehimer as a Code Enforcement Officer of the Town;

NOW, THEREFORE, BE IT RESOLVED that Beth Rinehimer is hereby appointed and commissioned as a Code Enforcement Officer of the Town of Seabrook Island for the purpose of providing for the proper security, general welfare, and convenience of the Town, replete with all the powers and duties conferred by law upon constables, in addition to such duties as may be imposed upon her by the governing body of this Town, including the use of an ordinance summons, and with all the powers and duties conferred pursuant to the provisions of Section 5-7-32 of the Code of Laws of South Carolina 1976, as amended.

BE IT FURTHER RESOLVED that this appointment shall remain in effect until such time as Beth Rinehimer is no longer employed by the Town of Seabrook Island.

SIGNED AND SEALED this ____ day of _____, 2023, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2023.

Signed: _____
John Gregg, Mayor

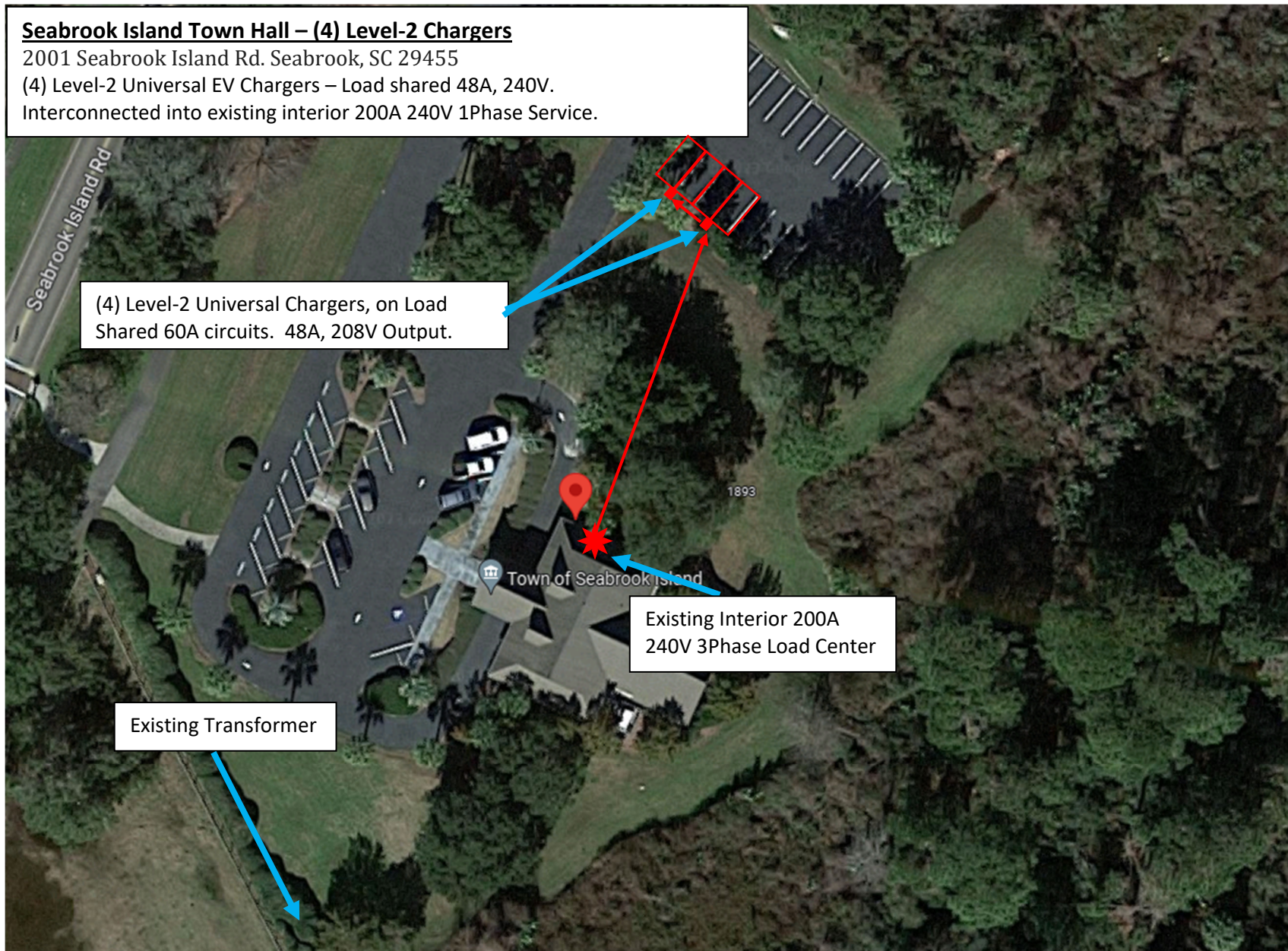
Witness: _____
Katharine E. Watkins, Town Clerk

Seabrook Island Town Hall – (4) Level-2 Chargers

2001 Seabrook Island Rd. Seabrook, SC 29455

(4) Level-2 Universal EV Chargers – Load shared 48A, 240V.

Interconnected into existing interior 200A 240V 1Phase Service.



(4) Level-2 Universal Chargers, on Load Shared 60A circuits. 48A, 208V Output.

Existing Interior 200A 240V 3Phase Load Center

Existing Transformer

Seabrook Island Town Hall (2) Dual Port Public EV Chargers Quote

	Product Details (Parking Garage)	Qt.	List Price	Units	Total
labor	Installation of Electrical Infrastructure: (Crew Dispatch, Labor for new service, Truck Roll & Mileage).	1	\$ 4,750.00	ea	\$ 4,750.00
material	Interconnection Material into Existing Load Centers for (4) 60A circuits	4	\$ 250.00	ea	\$ 1,000.00
labor	Trenching, Backfill, & Dig Safe Tape to include trenching	150	\$ 15.00	ft	\$ 2,250.00
material	Interior 1" conduit containing (2) 60A 208V circuits. For containing (6) #6 THHN wires	50	\$ 12.00	ft	\$ 600.00
material	Interior Wire for (2) Level-2 Chargers: (6) #6 THHN Wires	60	\$ 10.00	ft	\$ 600.00
material	Ground Electrical Pull Box	1	\$ 340.00	ea	\$ 340.00
material	Exterior EV Wire: (3) #6 THHN, includes terminations, color coding, connectors, etc.	340	\$ 5.00	ft	\$ 1,700.00
material	Exterior EV Conduit: 2" PVC to first Charger and Pull Box, 1-1/4" PVC to each respective 2nd, 3rd, & 4th Charger	175	\$ 15.00	ft	\$ 2,625.00
material	Foundation for (1) Pedestals; Includes all material and placement labor	2	\$ 250.00	ea	\$ 500.00
labor	Permits and Inspection (Includes Permit & Inspection Fees).	1	\$ 750.00	ea	\$ 750.00
labor	Design and Engineering.	1	\$ 975.00	ea	\$ 975.00
labor	Installation of Charger (Includes Labor & Material to mount charger to pedestal to foundation & terminate).	4	\$ 475.00	ea	\$ 1,900.00
material	Supply and Installation of reflective parking stop.	4	\$ 250.00	ea	\$ 1,000.00
					Total \$ 18,990.00

Charger Wiring Distance Schedule		
Charger #	Conduit (ft)	Wire (ft)
Charger 1	155	160
Charger 2	175	180
Total	175	340

Load side Trench (ft)	0
Line side trench (ft)	150
Total Trenching	150

Material	\$ 8,365.00
Labor	\$ 10,625.00
EV Equipment	\$ 10,972.00
Total	\$ 29,962.00

	Product Details (Parking Garage)	Qt.	List Price	Units	Total
	Blink - Fleet 48A Level-2 Charger with Single Port Pedestal	0	\$ 3,350.75	ea	\$ -
	Blink - Dual Port Charger with Pedestal - 48A - Level-2 - Universal	2	\$ 9,883.25	ea	\$ 19,766.50
	Chargepoint - CPF50 Fleet Charger - 50A - Level-2 with Single Port pedestal	0	\$ 3,491.38	ea	\$ -
	Chargepoint - CT4021 - Dual Port Universal - Level-2 - Networked Charger	2	\$ 8,096.36	ea	\$ 16,192.72
	Noodoe AC 11 P Exceed - 11 kW - Single Port with Pedestal - For Fleet	0	\$ 3,250.00	ea	\$ -
	Noodoe AC 11 P Exceed - 11 kW - Dual Port with Pedestal - For Public	2	\$ 5,817.50	ea	\$ 11,635.00
	EV Passport Rosa 11KW - 48A - with Single Port Pedestal	0	\$ 3,521.70	ea	\$ -
	EV Passport Rosa - Dual Port - 11KW - 48A - with Dual Port Pedestal	2	\$ 5,486.00	ea	\$ 10,972.00
					Total \$ 10,972.00
					Total \$ 29,962.00

ROSA



Rosa 11kW

The Rosa charger is equipped to handle any location that needs EV charging, and works with every electric vehicle on the market to deliver approximately 50 miles* per hour of charge.

Excellent for apartments, hotels, workplaces, and parking operators.

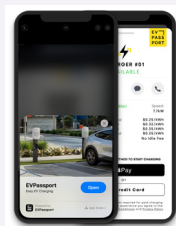


View Installation Resources at EVPassport.com

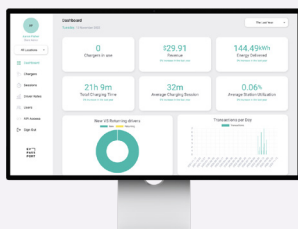
Tech Specs

Connectivity	LTE + WIFI + Ethernet
Charging Speed	Up to 50 miles per hour*
[Output] Charging Power	48 Amps
Product Dimensions	11.6in x 6.25in x 20in
Product Weight	20lbs (with connector)
Cable Length	16ft
Installation	Hardwired
Vehicle Connector	J1772
[Input] Supply Circuit	208/240v AC, single phase, 60A, 2-Pole (50Hz/60Hz)
AC Input Connection	L1/L2/GND
IP Level / Environmental	NEMA Type 4 / Indoor & Outdoor Rated
Operating Temperature	-22°F to +122°F
Cooling method	Natural Cooling
Certifications	UL, cUL, FCC, CTEP, Energy Star
Accessories Included	Wall Mount Kit
Warranty	2 Years with additional coverage options offered

Includes



Driver Experience
(No App Required)



Command Center

Pedestal, Pulley, Signage, and ChargeCare+ extended warranty add-ons available for purchase

ROSA



Rosa 11kW

The Rosa charger is equipped to handle any location that needs EV charging, and works with every electric vehicle on the market to deliver approximately 50 miles* per hour of charge.

Excellent for apartments, hotels, workplaces, and parking operators.



View Installation Resources at [EVPassport.com](https://www.evpassport.com)

Why EVPassport

EVPassport is the technological evolution of EV charging software and hardware for forward-thinking companies around the world who place high value on the satisfaction of their customers.

Businesses rely on EVPassport's custom branded hardware to provide drivers with the easiest charging experience possible, requiring no apps, fobs or cards, just a simple QR code scan. And EVPassport's low cost of entry and lucrative revenue share model delivers the fastest ROI in the market.

EVPassport recently acquired 100% carbon neutral status and was selected as a "World Changing Idea for 2022" by Fast Company.

Optional Add-ons:



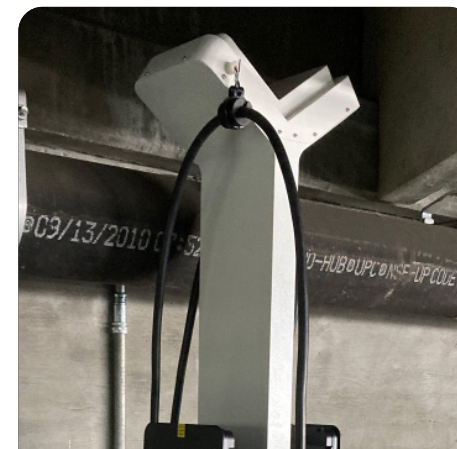
Signage



Pedestal Accessory



ChargeCare+



Pulley Accessory



Seabrook Town Hall

2001 Seabrook Island Rd. Seabrook, SC 29455
843-768-5321

Customer Info

Customer Name	Seabrook Town Hall	Business Name (if applicable)	
Customer Address	2001 Seabrook Island Rd. Seabrook, SC 29455	Appointment Time	9am 11/14
Customer Phone Number	843-768-5321		

EV/Commercial SV Supplement

Utility Provider	Berkeley electric	Single or Three Phase	Single Phase
Service Amperage	200A	Trenching Type?	AC
Main Breaker Rating	200A	AC Trench Length	
Busbar Rating	200A	Copper or Aluminum Runs	Copper
EGC Size		Line to Line Voltages	240v
Parallel Service Conductors?	No	Line to Neutral Voltages	120v
Transformer Rating	37.5 kva	How Many Chargers Do They Want/Need	(2) dual ports
Transformer Type	Pad Mounted	How Many Locations/Posts Will They Need	(2) dual ports 1 location
Transformer Ownership	Utility Owned	Quantity Per Type of Charger	2 dual ports
Additional Transformer Notes		Customer Preferred Equipment Location(s)	Parking lot in side
Service Entrance Type	Underground	Misc Notes	140 trench. 30 inside
Additional Service Entrance Notes			

Materials List

Customer Info / Overhead Pic



Ops

EV/Commercial SV Supplement / Service Amperage



Ops
Loc: 32.5972, -80.1604

EV/Commercial SV Supplement / Service Amperage



Ops
Loc: 32.5972, -80.1604

EV/Commercial SV Supplement / Service Amperage



Ops
Loc: 32.5972, -80.1604



Ops
Loc: 32.5972, -80.1604



Ops
Loc: 32.5972, -80.1604



Ops
Loc: 32.5972, -80.1607



Ops
Loc: 32.597, -80.1604



Ops
Loc: 32.597, -80.1603



Ops
Loc: 32.597, -80.1603



Ops
Loc: 32.597, -80.1603



Ops
Loc: 32.597, -80.1603



Ops
Loc: 32.597, -80.1603



Ops
Loc: 32.5967, -80.1608



Ops
Loc: 32.5968, -80.1608



Ops
Loc: 32.5968, -80.1608

EV/Commercial SV Supplement / Transformer Type



Ops
Loc: 32.5968, -80.1608

EV/Commercial SV Supplement / Trenching Type?



Ops
Loc: 32.5972, -80.1605

EV/Commercial SV Supplement / Trenching Type?



Ops
Loc: 32.5972, -80.1605

EV/Commercial SV Supplement / Trenching Type?



Ops
Loc: 32.5972, -80.1605

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5975, -80.1603

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5975, -80.1603

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5975, -80.1603

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5975, -80.1603

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5976, -80.1602

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5976, -80.1602

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5976, -80.1602

EV/Commercial SV Supplement / Customer Preferred Equipment Location(s)



Ops
Loc: 32.5976, -80.1602



Ops
Loc: 32.5967, -80.1607



Ops
Loc: 32.5967, -80.1607