

# TOWN OF SEABROOK ISLAND

Town Council Meeting

December 14, 2021 – 2:30 PM



Virtual Meeting (Zoom)

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

**Participate in the Meeting:** Individuals who wish to participate in the meeting via Zoom may access the meeting as follows:

- [Instructions for Joining & Participating in the Virtual Meeting](#)
- **To join by computer, tablet or mobile device:**  
<https://us02web.zoom.us/j/89593535481?pwd=TEJ6RVRGUHBVVU5iUFVaczBQZm9oUT09>
- **To join by phone:** Call (646) 558-8656 *\*Please note that long distance rates may apply\**
- **Meeting ID:** 895 9353 5481     **Passcode:** 831422

**Submit a Written Comment:** Individuals who wish to submit a comment in advance of the meeting may do so in writing by 12:00 pm on the day of the meeting using one of the following options:

- **Email:** [kwatkins@townofseabrookisland.org](mailto:kwatkins@townofseabrookisland.org)
- **Mail or Hand Deliver:** 2001 Seabrook Island Road, Seabrook Island, SC 29455

## AGENDA

1. **Call to Order – Roll Call – Freedom of Information**
2. **Minutes:** Ways and Means Committee Meeting November 9<sup>th</sup>, 2021  
Town Council Meeting November 16<sup>th</sup>, 2021  
Ways and Means Committee Meeting December 7<sup>th</sup>, 2021
3. **Financials:** For the Month of November 2021
4. **Public Hearing:**
  - Ordinance 2021-15: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; so as to adopt a revised Business License Ordinance in accordance with the Business License Standardization Act (2020 Act No. 176)
  - Ordinance 2021-16: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year beginning January 1, 2021, and ending December 31, 2021
5. **Citizens/Guests Presentations, Comments:**
  - Heather Paton, Seabrook Island Property Owners Association (SIPOA): Firearm Discharge Request for the Purpose of Deer Culling

**6. Reports of Standing Committees, Commissions, Boards:**

- **Public Relations/Communications**
- **Public Safety & Special Projects**
- **Beach Administration and Community & Government Relations**
- **Ways & Means**
- **Planning Commission**
- **Board of Zoning Appeals**

**7. Reports of Ad Hoc Committees:**

**8. Reports of Town Officers:**

- **Mayor** – John Gregg
  - Request for approval of Premium Pay under American Rescue Plan Act (“ARPA”) and authorization to make payments from funds already received
  - Nomination to appoint Bob Leggett and Ed Williams to serve five years terms on the Town’s Board of Zoning Appeals
  - Nomination to name Stephen Brown as Town Attorney for a term of one year, expiring December 31, 2022
  - Nomination to name Katharine E. Watkins as Town Clerk/Treasurer for a term ending December 31, 2022
- **Town Administrator**
  - 2022 Town Meeting Schedule
  - 2022 Town Holiday Schedule
  - Update on SC House Bill H. 4547
- **Zoning Administrator**
- **Town Council Members**
- **Utility Commission**

**9. Petitions Received, Referred or Disposed of:**

**10. Ordinances for Second Reading:**

- Ordinance 2021-15: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; so as to adopt a revised Business License Ordinance in accordance with the Business License Standardization Act (2020 Act No. 176)
- Ordinance 2021-16: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year beginning January 1, 2021, and ending December 31, 2021

**11. Miscellaneous Business:**

- Resolution 2021-27: A resolution authorizing the temporary discharge of firearms by the Seabrook Island Property Owners Association (SIPOA) within the Town of Seabrook Island for the purpose of thinning the deer herd
- Resolution 2021-28: A resolution establishing premium pay for essential employees of the Town of Seabrook Island for use of funds received by the Town under the American Rescue Plan Act of 2021

- Community Promotion Grant Funds: Request to approve the distribution of uncommitted Community Promotion Grand Funds (\$415.00)
- Appointments to Town Boards, Committees & Commissions:
  - Board of Zoning Appeals (2)
  - Community Promotion & Engagement Committee (4)
  - Environment & Wildlife Committee (4)
  - Public Safety Committee (4)
  - Public Works Committee (4)

**12. Public Comments:**

**13. Adjourn**

# TOWN OF SEABROOK ISLAND

## Ways and Means Committee Meeting Agenda

November 9, 2021 – Virtual



### MINUTES

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

The November 9, 2021 Ways and Means Committee meeting was conducted as a video conference using Zoom and was simultaneously made available to the public via YouTube live stream and by conference call, all in keeping with practices adopted to address the ongoing coronavirus pandemic. Mayor Gregg, Councilmembers Finke, Fox, and Goldstein, Town Clerk Watkins, Zoning Administrator Newman, and Town Administrator Cronin participated in the meeting. Mayor Gregg confirmed with the Town Clerk that notice of the meeting was properly posted, and the requirements of the SC Freedom of Information Act were met.

#### 2. Mayor John Gregg

- Mayor Gregg introduced the new Zoning Administrator/Chief Code Enforcement Officer to members of Council and welcomed the newly elected Dan Kortvelesy to all and noted the swearing in ceremony for all of Council will be on January 4<sup>th</sup>.
- Discussion of request for special election for proposed referendum concerning short-term rentals

Mayor Gregg summarized an email received by all members of Council requesting that the Town hold a special election for a proposed referendum concerning regulation of short-term rentals. He added the request proposed that the special election be held in February of 2022.

Mayor Gregg reminded members that at the October Council meeting he proposed that the Town's *Ad Hoc* Committee for Short-Term Rentals be "re-invigorated" with a charge to identify factual inquiries that are implicated by the recent petition, referendum, and related materials, all to the effect of seeking that the Town implement a cap on short-term rentals. Until topics for factual inquiry have been identified, inquiries made, and the results of those inquiries are provided to Council, Council has insufficient basis for evaluating whether further regulation of short-term rentals is needed, and, if so, the nature of such further regulation. He added that the *Ad Hoc* Committee for short-term rentals will keep Council apprised of the progress being made in the ordinary course of reporting at future Council meetings.

Council discussed the Seabrook Island Property Owners Association's (SIPOA) long range planning committee and their findings with regards to short-term rentals, and how the data will be collected by the ad hoc committee.

Council further discussed that the obligation that they have to the voters and should include the authors of the petitioners when conducting research, and whether a special election is necessary.

Council clarified the difference between a non-binding referendum vs. referendum and state law regarding zoning changes by referendum.

- Discussion of resident request for relief under Town's business license requirements

Mayor Gregg summarized an email from a resident who asserts that he engages in photography as a hobby and sells notecards and calendars in connection with that hobby. The resident has requested that Council consider the requirements of the Town's business license ordinance and whether a "carve out" should be made "for hobbyists or residents who sell anything on the island". In particular, the request is to be relieved of a requirement to obtain any business license whatsoever for such sales. The mayor noted that the Town's ordinance exempts payment of fees for sale of personal items at the owner's residence (as in a so-called "garage sale") but requires that the seller register information required with the license inspector. Further, current practice is to issue single-day licenses for a nominal fee to artists and craftsmen to sell items at art shows, craft shows and events. Neither of these regimes provide the specific relief sought. The new model business license ordinance the Town will be adopting, would allow the Town to create specific sub-classes under Class 9 that could accommodate specific rates but would not appear to eliminate the need for a license.

Town Administrator Cronin clarified the model ordinance for Council and the various rate classes as specified in Ordinance 2021-15.

Council clarified the difference between a hobbyist and business for photographers, arts and crafts, etc. and application of a vendor's license is for a special event.

Council further clarified if relief were to be made, how this would affect the integrity and enforcement of the business license ordinance.

Council discussed how the Town can classify certain businesses as certain rates, the new rate schedule, and which types of businesses would qualify for a special event permit.

- Follow-up from meeting with representatives of SIPOA concerning short-term rentals

Mayor Gregg noted that on November 5, he and the Mayor *Pro Tem* participated in a video conference with representatives of SIPOA to discuss matters pertaining to regulation of short-term rentals. It was noted that SIPOA is bound by the Restrictive Covenants which do not currently limit short-term rentals. An amendment of the Restrictive Covenants would require a vote by property owners. Conversely, SIPOA's Long Range Planning Committee is currently engaged in data gathering and has been working with the Council of Villa Associations and Regimes to improve information that SIPOA has regarding concerns of regimes pertaining to short-term rentals. That effort is ongoing and SIPOA contemplates sharing information it collects with the Town. As noted with reference to the Town's *Ad Hoc* Committee for Short-Term Rentals, the

Town is also undertaking to gather data that will inform consideration of whether further regulation of short-term rentals is warranted. He further added Councilwoman Fox participates in SIPOA LRP meetings and is a member of the Town's *Ad Hoc* Committee for Short-Term Rentals and invited her to comment further concerning the ongoing work of both.

Councilwoman Fox summarized the SIPOA long-range meeting for Council with regards to short-term rentals.

- Follow-up from meeting with Mike Shuler (principal of owners of Bohicket Marina).

Mayor Gregg summarized the meeting with Mike Shuler, principal of the owners of Bohicket Marina, on November 3rd. In advance of the meeting, he provided Mr. Shuler the Town's Seabrook Island Road Corridor Concepts presentation and following the meeting, he provided him the Town's Seabrook Island Road Drainage Evaluation presentation. Mr. Shuler expressed support for improvements reflected in the Corridor Concepts presentation and offered to assist the Town with its efforts at improving Seabrook Island Road.

Mr. Shuler indicated that work has been undertaken at the Marina to address issues known to the Town including occurrence of sinkholes that had developed a few years ago along the boardwalk to the townhouses as well as residential uses at a Marina retail structure. The Marina owners are continuing to pursue plans to make further improvements at the Marina and have been contacted by businesses interested in occupying space.

Mr. Shuler confirmed that he has been in touch with representatives of the Town of Kiawah Island concerning the proposed MUSC facility at the parcel at 1884 Seabrook Island Road (formerly occupied by Miss Lulu's). He shared a site plan drawing that reflected a proposed "curb cut" at Andell Bluff Blvd. in addition to the existing "curb cut" on Seabrook Island Road.

- Comment concerning proposed development on Johns Island (Island Park Place Medical Health and Wellness Village)

Mayor Gregg summarized the Charleston County Planning Commission Workshop on November 8 at which a proposed planned development at a parcel on Betsy Kerrison Parkway identified as the Island Park Place Medical Health and Wellness Village was considered. The Town has been copied on comments submitted to Charleston County by two residents expressing opposition to the proposed development. In addition, on November 4, the Johns Island Task Force submitted a comment opposing the development. The mayor noted he had distributed copies of the Workshop presentation to members of Council.

Council discussed raising concerns from the Town to the Charleston County Planning Commission.

Council clarified if the Seabrook Island Utility Commission was informed of this plan and if they would be the ones to provide service to the proposed development. They further clarified if a certificate of need was presented as it had been for MUSC.

**3. Town Council Members:**

- **Jeri Finke**

None.

- **Patricia Fox**

Councilwoman Fox summarized the recent Town communications in the Seabrooker and on Tidelines for October.

Councilwoman Fox restated the most recent SIPOA long-range planning committee meeting.

Councilwoman Fox clarified the date and time of the Holiday drive thru on December 9<sup>th</sup> and when the Toys for Tots collection boxes would be available at Town Hall. She also clarified the date and time of the Town Council swearing in ceremony on January 4<sup>th</sup>.

- **Barry Goldstein**

None.

**4. Town Administrator Joe Cronin**

Action Items for November 16, 2021 Meeting:

- Second Reading Items
  - Ordinance 2021-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article III, Procedures, Committees and Ordinances; Section 2-111, Standing Committees; so as to amend the town's advisory committees; and Article IV, Officers and Departments; so as to establish provisions related to the position of Town Administrator

Town Administrator Cronin summarized Ordinance 2021-14 and that these changes would go into effect on January 1<sup>st</sup>, 2022.

Council discussed notifying members who are currently on the committees if they would like to continue to serve and updating the volunteer form on the website.

- First Reading Items
  - Ordinance 2021-15: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; so as to adopt a revised Business License Ordinance in accordance with the Business License Standardization Act (2020 Act No. 176)

Town Administrator Cronin summarized Ordinance 2021-15 to match the model ordinance for the state mandated business license standardization.

Town Administrator Cronin clarified when the changes will go into effect next year based on communications with MASC on how to handle the transition to the new rates.

- Ordinance 2021-16: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year beginning January 1, 2021, and ending December 31, 2021

Town Administrator Cronin summarized Ordinance 2021-16 and the changes made to the budget based on the workshop sessions with council.

Council discussed changing the equipment for the new Building and Grounds Manager to be electric and what costs would be associated with making these changes.

- Town Administrator Cronin asked Ms. Watkins to update Council on the status of accepting credit cards in Town Hall and hosting a Town Council orientation prior to the swearing in ceremony.
- Town Administrator Cronin updated Council on the Seafields turn lane construction and the updated schedule based on issues had with the utilities.

## 5. Adjourn

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

The meeting adjourned at 3:47PM

Date: November 18, 2021

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



# TOWN OF SEABROOK ISLAND

Town Council Meeting  
November 16, 2021 – Virtual



## MINUTES

### 1. Call to Order – Roll Call – Freedom of Information

The November 16, 2021, Town Council Meeting was conducted via Zoom, and was simultaneously made available to the public via YouTube live stream and by conference call, all in keeping with practices adopted to address the ongoing coronavirus pandemic. Mayor Gregg, Councilwomen Finke and Fox, Councilman Goldstein, Town Administrator Cronin, and Town Clerk Watkins participated in the meeting.

2. **Minutes:** Town Council Meeting October 26<sup>th</sup>, 2021  
Town Council Special Called Meeting October 28<sup>th</sup>, 2021

Councilwoman Finke moved to approve the meeting minutes of October 26<sup>th</sup>; Councilwoman Fox seconded. All voted in favor.

The previous meeting minutes of October 26<sup>th</sup>, 2021 were approved.

Councilwoman Finke moved to approve the meeting minutes of October 28<sup>th</sup>; Councilman Goldstein seconded. All voted in favor.

The previous meeting minutes of October 28<sup>th</sup>, 2021 were approved.

3. **Financials:** For the Month of October 2021

Mayor John Gregg reviewed the financials for October as follows:

- The total fund balance for the period ending October 31, 2021, was \$6,692,248 about \$1,272,158 more than the balance as of October 31, 2020, and about \$1,665,323 more than for the same period of 2019.
- Unrestricted revenue for October totaled \$85,466 and unrestricted revenue for the year totaled \$1,338,177, representing about 100% of the 2021 annual budget and being about \$267,562 more than for the same period in 2020.
  - A distribution under the American Rescue Plan Act (“ARPA”) of \$464,240 was received in October. Because so-called “eligible” uses of these funds as specified by ARPA are limited to four categories, this distribution is not being included in the amount stated for unrestricted revenue.
- Expenditures for October totaled \$82,692 and expenditures for the year totaled \$784,446, representing about 56% of the 2021 annual budget. Expenditures for the year were about \$52,611 more compared to the same period of 2020.

- Excess of unrestricted revenues over expenditures was \$2,774 for the month of October and excess of unrestricted revenues over expenditures for the year was \$553,731 compared to an excess of revenues over expenditures of about \$338,759 as of October 31, 2020, reflecting the significantly greater unrestricted revenue in the period this year as compared to the same period of 2020.

**4. Public Hearing:**

- Ordinance 2021-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article III, Procedures, Committees and Ordinances; Section 2-111, Standing Committees; so as to amend the town’s advisory committees; and Article IV, Officers and Departments; so as to establish provisions related to the position of Town Administrator

No public comments were made.

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

The public hearing meeting adjourned at 2:45PM.

**5. Citizens/Guests Presentations, Comments:**

- Ted Flerlage – Presentation for ongoing short term rental issue

Mr. Flerlage presented to Council about the ongoing issues with short term rentals referencing the protective covenants for Seabrook Island Development with Charleston County and Seabrook Island Property Owners Association (SIPOA) bylaws.

A copy of the presentation is included with the minutes.

- Town Clerk Watkins summarized all public comments received prior to the October 26<sup>th</sup> Town Council Meeting and the November 16<sup>th</sup> Town Council Meeting.

**6. Reports of Standing Committees, Commissions, Boards:**

- **Public Relations/Communications**

Councilwoman Fox updated Council on the recent postings from the Town in Tidelines and thanked Town Administrator Cronin for all his work on updating the website so that it included the new committees that were formed with the passage of Ordinance 2021-14 and the assistance in developing the announcement for the December 9th Drive-thru Holiday Party.

- **Public Safety & Special Projects**

None.

- **Beach Administration and Community & Government Relations**

None.

- **Ways & Means**

Mayor Gregg summarized the Ways and Means Committee meeting of November 9<sup>th</sup>, 2021, and updated Council regarding related news pertaining to certain items since the Ways and Means meeting.

- **Planning Commission**

None.

- **Board of Zoning Appeals**

None.

## **7. Reports of Ad Hoc Committees:**

Councilwomen Finke and Fox updated Council on the short-term rental ad hoc committee. They also clarified their plan for gathering data, and setting up meetings with the petitioners, SIPOA, the Club, and others during December.

## **8. Reports of Town Officers:**

- **Mayor** – John Gregg
  - Discussion and Vote on Request for a Special Election to be held in February 2022

Mayor Gregg summarized a request of a resident to hold a special election for a vote on a proposed referendum concerning short-term rentals. As noted, both the Town's *Ad Hoc* Committee for Short Term Rentals and SIPOA's Long Range Planning Committee are engaged in efforts to gather information concerning short-term rentals. Mayor Gregg added that it does not appear there is a sufficient basis for assessing any benefit to be expected from conducting a special election or the timing of the same.

Councilwoman Finke moved to deny the request to hold a special election for the non-binding referendum regarding short-term rentals; Councilwoman Fox seconded. A vote was taken as follows:

Ayes:	Finke, Fox, Mayor Gregg
Abstain:	Goldstein

The request to hold a special election for a non-binding referendum regarding short-term rentals was denied.

- Follow-up on Resident's Request for Relief Under the Town's Business License Ordinance

Mayor Gregg summarized the citizens request for relief from the requirement for a business license and noted that it was confirmed during discussion of the request for relief under the Town's business license ordinance that the model ordinance does not provide an exemption for sales of items derived from hobbies. Ordinance 2021-15 reflects a sub-class under Class 9 to accommodate sales of items derived from arts and crafts at shows and events at a modest license fee.

- Follow-up on Comment Submitted on Behalf of the Town Concerning Proposed Planned Development (Island Park Place Medical Health and Wellness Village)

Mayor Gregg updated Council that an email and a letter were sent to the Charleston County Planning Commission opposing the proposed planned development referred to as Island Park Place Medical Health and Wellness Village.

- Town Committee Chair Nominations

Mayor Gregg nominated the following Council Members to be chairs of the proposed committees in Ordinance 2021-14:

Councilwoman Finke to chair the Environment and Wildlife Committee  
Councilwoman Fox to chair the Community Promotions and Engagement Committee  
Councilman Goldstein to chair the Public Works Committee  
Councilman Kortvelesy (Member Elect) to chair the Public Safety Committee

Councilwoman Finke moved to approve the nominations contingent that Ordinance 2021-14 passes second reading; Councilwoman Fox seconded. All voted in favor.

**The chair nominations for the proposed committees were approved.**

- Town Board of Zoning Appeals Nominations

Mayor Gregg notified Council that the current chair of the Town's Board of Zoning Appeals has indicated he will not continue his service at the end of his current term (December 2021). Board member Robert Leggett has not yet indicated whether he will continue his service beyond the end of his current term (December 2021). Two candidates have confirmed their willingness to serve on the Board, Ed Williams and Elizabeth Palmer. Ms. Palmer is a lawyer working part time in Charleston. Mayor Gregg added the nominations for this board will take place during the December Town Council Meeting.

- Town Planning Commission Nominations

Mayor Gregg reminded Council that terms of all but two members of the Planning Commission will continue until December 2022. The two members of the Commission whose terms expire at the end of this year, Wayne Billian and Sharon Welch have both confirmed their willingness to serve another two years term on the Commission.

Councilwoman Finke moved to reappoint Mr. Billian and Ms. Welch to the Planning Commission; Councilwoman Fox seconded. All voted in favor.

**Mr. Billian and Ms. Welch were reappointed to the Planning Commission.**

- **Town Administrator**

- 2021 Holiday Party (December 9, 2021 – 5:30 to 7:30 PM)

Town Administrator Cronin reminded Council the Town Holiday Drive Thru will be on Thursday December 9<sup>th</sup> from 5:30PM to 7:30PM which will be similar to the drive thru last year. He added that participants must stay in their cars, and masks are optional to wear.

Town Administrator Cronin also added the Toys for Tots box donations will be available at Town Hall beginning the Monday after Thanksgiving (November 29<sup>th</sup>) thru December 9<sup>th</sup>.

- Seafields Update

Town Administrator Cronin updated Council on the status of the turn lane from Seabrook Island Road to Sea Fields and gave an updated timeline.

- Update to Town Hall Mask Policy

Town Administrator Cronin updated Council on the mask policy at Town Hall and it is still in effect due to recent exposures at Town Hall.

- Town Administrator Cronin updated Council on the roof and exterior painting contracts for Town Hall and the timeline for construction.

- **Zoning Administrator**

None.

- **Town Council Members**

None.

- **Utility Commission**

None.

**9. Petitions Received, Referred or Disposed of:**

None.

**10. Ordinances for Second Reading:**

- Ordinance 2021-14: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article III, Procedures, Committees and Ordinances; Section 2-111, Standing Committees; so as to amend the town's advisory committees; and Article IV, Officers and Departments; so as to establish provisions related to the position of Town Administrator

Councilwoman Finke moved to approve Ordinance 2021-14; Councilwoman Fox seconded. All voted in favor.

**Ordinance 2021-14 passed second reading and was adopted.**

**11. Ordinances for First Reading:**

- Ordinance 2021-15: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; so as to adopt a revised Business License Ordinance in accordance with the Business License Standardization Act (2020 Act No. 176)

Town Administrator Cronin summarized Ordinance 2021-15 and clarified how this complies with state mandated changes to the business license ordinance.

Councilwoman Finke moved to approve Ordinance 2021-15; Councilwoman Fox seconded. All voted in favor.

**Ordinance 2021-15 passed first reading.**

- Ordinance 2021-16: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year beginning January 1, 2021, and ending December 31, 2021

Town Administrator Cronin summarized the budget for Council as stated in Ordinance 2021-16.

Councilwoman Finke moved to approve Ordinance 2021-16; Councilwoman Fox seconded. All voted in favor.

**Ordinance 2021-16 passed first reading.**

**12. Miscellaneous Business:**

- Resolution 2021-26: A resolution directing the expenditure of unbudgeted revenues from the American Rescue Plan Act (ARPA) and excess Business License Revenue

Town Administrator Cronin summarized Resolution 2021-26 and what the unbudgeted revenues would be used for.

Councilwoman Finke moved to approve Resolution 2021-26; Councilwoman Fox seconded. All voted in favor.

Resolution 2021-26 was approved.

**13. Public Comments:**

Paul McLaughlin, 3661 Baywood Drive, commented on the presentation by Mr. Flerlage and agreed with his findings about the short-term rental issue on Seabrook Island. Mr. McLaughlin also spoke in opposition to the denial of the special election. Mr. McLaughlin further questioned Council about where the business license revenues were being calculate and how the ad hoc committee for short-term rentals will collect their data.

Town Administrator Cronin clarified for Mr. McLaughlin the business license revenues and how they are calculated.

**14. Adjourn**

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

The meeting adjourned at 4:23PM.

Date: November 18, 2021

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

# TOWN OF SEABROOK ISLAND

## Ways and Means Committee Meeting Agenda

December 7, 2021 – Virtual



### MINUTES

#### 1. Call to Order – Roll Call – Freedom of Information

The December 7, 2021, Ways and Means Committee meeting was conducted as a video conference using Zoom and was simultaneously made available to the public via YouTube live stream and by conference call, all in keeping with practices adopted to address the ongoing coronavirus pandemic. Mayor Gregg, Councilmembers Finke and Fox, Town Clerk Watkins, and Town Administrator Cronin participated in the meeting. Mayor Gregg confirmed with the Town Clerk that notice of the meeting was properly posted, and the requirements of the SC Freedom of Information Act were met.

#### 2. Mayor John Gregg

- Comment Concerning Meeting with Representative of MUSC

Mayor Gregg summarized the meeting he and the Mayor *Pro Tem* had on December 2<sup>nd</sup> with Brian Panique, Senior Director of Principal Gifts for Medical University of South Carolina (“MUSC”). Mr. Panique shared a nearly final graphic of the floor plans for the facility to be built at the site of the former Ms. Lulu’s business. Once the floor plans are final, the Town should be able to share that information with the community. Mr. Panique summarized medical services that would be offered at the facility including, trauma, dental, dermatology, ear, nose and throat, orthopedics, physical therapy, preventative screening for lung cancer, ultra-sound, CT, and X-ray imaging. In addition to other practitioners who would staff the site on a rotating basis, it is contemplated that as many as three primary care doctors with so-called VIP practices would be on site simultaneously. In soliciting a donation from the Town, Mr. Panique discussed available “naming opportunities” for particular features of the facility (donation amounts ranging from \$100,000 to \$ 10,000,000).

Mayor Gregg noted no commitment was made for a donation by the Town.

- Comment Concerning STR Presentation (November Council Meeting)

Mayor Gregg addressed the presentation made by Mr. Flerlage at the November Council meeting in support of imposition of caps on short-term rentals. He noted the presentation included certain erroneous information for which correction is warranted.

Mayor Gregg address the errors as follows:



- The presentation included statements to the effect that the Town is “bound by the SIPOA rules and regulations”. SIPOA’s rules and regulations apply to property owners by virtue of their property ownership being subject to SIPOA’s Protective Covenants which function as deed restrictions. The Town’s ownership of property is not subject to SIPOA’s Protective Covenants, hence the Town is not “bound by SIPOA’s rules and regulations”.
- The presentation stated that there is “no by law (SIC) covenant, rule or regulation that allows STRs on Seabrook”. In fact, SIPOA’s rules and regulations expressly contemplate short-term rentals at Section III. B.3.g., i.e., “Property Owners who rent their property on a short-term basis (less than six months) . . .”
- The presentation states that “Short Term Rentals are Not (emphasis in original) among the permissible business uses of Seabrook Island Property” and states the conclusion that the Town’s ordinance “is apparently inconsistent with the SIPOA rules and regulations” in that the Town’s ordinance allows STRs on Seabrook”.

Mayor Gregg concluded as SIPOA’s rules and regulation contemplate short term rentals, the asserted inconsistency does not exist. He further added, if SIPOA’s Protective Covenants (as well as the applicable restrictions of the various associations and regimes) prohibited use of property for short-term rentals, there would be no need for the Town to undertake to regulate such uses.

- Proposed Use of ARPA Funds for Premium Pay

Mayor Gregg reminded members of Council that the Town has received its first distribution of funds under the American Rescue Plan Act (“ARPA”). The Town Administrator has undertaken to analyze a prospective use of ARPA funds to compensate employees of the Town for their continued service through the pandemic under circumstances of increased personal risk (so called Premium Pay) arising from their direct interaction with others. The Town Administrator’s analysis reflects that the cost, determined in accordance with guidance under the applicable ARPA rules, would be about \$6500. Mayor Gregg noted that he intends to propose approval by Council of that use of ARPA funds at the December Council meeting.

- Follow-up on Membership of Board of Zoning Appeals

Mayor Gregg updated members of Council that Mr. Leggett has confirmed that he is willing be reappointed to the Board of Zoning Appeals. Mayor Gregg noted that he will be nominating him for another five years term at the December Council meeting.

Mayor Gregg added Mr. Sewell’s determination not to continue his service, it will be necessary to appoint a new member to the BZA. Mayor Gregg noted that he will bring forward a nomination at the December Council meeting from two persons who have expressed a willingness to serve.

### 3. Town Council Members:

- Jeri Finke

- Discussion of No Wake Zone at Captain Sam’s Inlet

Councilwoman Finke summarized a letter received from Lauren Rust, Lowcountry Marine Mammal Network, regarding a request to send a letter to DNR for a “No Wake Zone” at Captain Sam’s Inlet. Councilwoman Finke added that the Town of Kiawah has already committed to writing a letter as well.

Councilwoman Finke noted that in the letter Ms. Rust requested to prohibit fishing at Captain Sam’s Inlet, and suggested request to be sent to the Environment and Wildlife Committee when they review the beach ordinance.

Council clarified on when the letter was received and potential edits to be made to the letter.

- **Patricia Fox**

Councilwoman Fox summarized the recent Town communications in the Seabrooker and on Tidelines for November.

- **Barry Goldstein** (Town Administrator Cronin reporting for Councilman Goldstein)
  - Preferred Design Elevation for Seabrook Island Road

Town Administrator Cronin reported that the engineering firm working on the road design for Seabrook Island Road, has two different options for the elevation of the road: 6.5’ is the minimum required or 7’ to match the elevation of the traffic circle. Town Administrator Cronin added that there are various pricing options for the differences in elevation, which should be presented to Council by the January Meeting.

Town Administrator Cronin also summarized a meeting with Michael Schuler and Zoning Administrator Newman about changes to the Bohicket Marina and mentioned that Mr. Schuler was in favor of a mini traffic circle on Seabrook Island Road. Town Administrator Cronin added that Mr. Schuler would be open to participate financially in that improvement.

#### 4. **Town Administrator Joe Cronin**

##### Action Items for November 16, 2021 Meeting:

- Second Reading Items
  - Ordinance 2021-15: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; so as to adopt a revised Business License Ordinance in accordance with the Business License Standardization Act (2020 Act No. 176)

Town Administrator Cronin summarized Ordinance 2021-15 up for second reading and mentioned that a letter regarding the new business license year will be sent to all businesses.

- Ordinance 2021-16: An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the Fiscal Year beginning January 1, 2021, and ending December 31, 2021

Town Administrator Cronin summarized Ordinance 2021-16 and updated Council on the 3<sup>rd</sup> Quarter State Accommodations Tax (ATAX) Funds received.

Council clarified on how the ATAX funds can be used and the timeframe the funds must be spent.

Council discussed donating the remainder of the Community Promotions Grant funds to a local charity, Bikes for Humanity. Council also clarified how the organization was connected to the Seabrook Island Community. It is expected that this matter will be addressed at the December Council meeting.

- Resolutions
  - Resolution 2021-27: A resolution authorizing the temporary discharge of firearms by the Seabrook Island Property Owners Association (SIPOA) within the Town of Seabrook Island for the purpose of thinning the deer herd

Town Administrator Cronin and Heather Paton from SIPOA summarized Resolution 2021-27 to temporarily lift the prohibition on discharge of firearms for the purpose of thinning the deer herd.

Council clarified that piebald deer will not be part of the thinning process.

#### Items for Discussion

- DSO Update

Town Administrator Cronin updated Council on the status of the changes for the Development Standards Ordinance (DSO) and the next step is to have a Joint Workshop with the Planning Commission and Council.

Council discussed availability for the joint workshop with the Planning Commission.

- Seafields Project Update

Town Administrator Cronin updated Council on the turn lane on Seabrook Island Road for Seafields and the next steps for the project.

- Update on Credit Card Payments at Town Hall

Town Administrator Cronin updated Council that Town Hall now has capability to accept credit card payments at Town Hall and reviewed the process for Council. Town Administrator Cronin also thanked Town Clerk/Treasurer Watkins and Nichole Nettles for their hard work to get this up and running.

- Update on Town Hall Maintenance Items (Exterior Painting, Roofing, IT Upgrades)

Town Administrator Cronin updated Council that the exterior painting and roof replacement of Town Hall were almost complete and that he has received quotes for the IT upgrades to Council Chambers which should be almost complete by the end of the year.

- Holiday Party: December 9, 2021 (5:30-7:30 PM)

Town Administrator Cronin reminded all the Holiday Drive Thru will be held Thursday December 9<sup>th</sup> from 5:30PM to 7:30PM. Town Administrator added there will be free cupcakes available from Wild Flour Bakery and to drop off toys for Toys for Tots.

- 2022 Meeting Schedule

Town Administrator Cronin summarized the 2022 Meeting Schedule and will not have the meeting dates from the new committees until the new year.

- 2022 Holiday Schedule

Town Administrator Cronin summarized the upcoming 2022 Holiday Schedule.

Town Council discussed the addition of Juneteenth and when to close Town Hall for New Years Day.

## 5. Adjourn

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

The meeting adjourned at 2:26 PM

Date: December 10<sup>th</sup>, 2021

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

# **Town of Seabrook Island**

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## **Compiled Financial Statements And Supporting Schedules**

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**For the Month and Eleven Months Ended  
November 30, 2021**

**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 November 30, 2021, and the related statement of revenue and expenditures – modified cash basis for the month and eleven 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  
December 8, 2021

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

November 30, 2021

Assets

Current Assets	
Operating Checking Account	\$ 770,590.82
Municipal Court Checking Account	18,327.87
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	790,797.57
Other Assets	
Investments	6,079,540.02
Total Assets	\$ 6,870,337.59

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 3,254.33
Other Accrued Liabilities	7,325.00
Total Liabilities	10,579.33
Net Assets	
Restricted Fund Balances	
Accommodations Tax	367,364.87
Charleston County Accommodations Tax	43,862.59
Alcohol Tax	35,274.64
American Rescue Plan Act (ARPA)	464,260.18
Total Restricted Fund Balances	910,762.28
Designated Fund Balances	
Emergency	2,120,639.30
Road & Drainage	600,197.22
Town Facilities	250,000.00
Vehicle Replacement	64,000.00
Total Designated Fund Balances	3,034,836.52
General Fund	2,914,159.46
Total Fund Balances	6,859,758.26
Total Liabilities and Net Assets	\$ 6,870,337.59

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

For the Month and Eleven Months Ended November 30, 2021

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Revenues					
Accomodations Tax - General Use	9,488.80	19,689.62	32,750.00	60.1%	34,190.13
Business Licenses	11,440.55	546,247.90	350,000.00	156.1%	428,693.44
Business Licenses - MASC	-	259,126.97	235,000.00	110.3%	244,937.97
Franchise Fees - BEC	-	-	165,000.00	-	-
Franchise Fees - ATT U-verse	-	3,846.69	5,000.00	76.9%	4,115.81
Franchise Fees - Comcast	-	44,991.59	52,000.00	86.5%	44,051.26
Court Fines	1,033.75	11,350.65	5,000.00	227.0%	3,912.50
Local Option Sales Tax - County	32,482.13	275,799.48	240,000.00	114.9%	254,741.11
Aid to Subdivisions - State	11,438.11	32,535.94	40,600.00	80.1%	30,478.35
Planning & Zoning Fees	4,350.00	187,950.00	145,000.00	129.6%	27,428.00
Building Permit Fees - County	-	21,579.12	15,000.00	143.9%	16,053.78
Interest - Investment Pool	545.60	5,731.01	50,000.00	11.5%	38,343.32
Interest - Checking Account	5.44	26.70	25.00	106.8%	18.46
Credit Card Convenience Fees	54.11	54.11	750.00	7.2%	-
Facility Rentals	-	-	100.00	-	50.00
Miscellaneous Income	112.13	198.56	275.00	72.2%	1,186.78
Sale of Assets	-	-	500.00	-	-
Total Revenues	<u>70,950.62</u>	<u>1,409,128.34</u>	<u>1,337,000.00</u>	<u>105.4%</u>	<u>1,128,200.91</u>



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

For the Month and Eleven Months Ended November 30, 2021

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries	34,255.14	330,483.76	475,185.00	69.5%	295,402.57
Employer Social Security and Medicare	2,606.86	24,217.46	36,459.00	66.4%	23,565.41
Health and Dental Insurance	4,396.06	28,330.31	26,420.00	107.2%	21,183.92
Retirement	4,367.63	53,853.03	54,856.00	98.2%	34,664.48
Pre-Employment Expenses	-	829.49	300.00	276.5%	-
Insurance - Tort Liability	-	11,214.00	10,000.00	112.1%	9,234.00
Insurance - Fidelity Bond	-	764.00	750.00	101.9%	697.00
Insurance - Equipment	-	12,239.46	13,250.00	92.4%	12,269.72
Insurance - Worker's Compensation	1,894.00	2,890.00	2,000.00	144.5%	1,407.00
Insurance - Auto Liability	-	2,215.34	3,750.00	59.1%	2,087.13
Professional Services - Audit	-	14,000.00	15,000.00	93.3%	14,000.00
Professional Services - Accounting	1,272.70	12,694.47	14,000.00	90.7%	13,966.71
Professional Services - Engineering	4,571.02	8,146.02	35,000.00	23.3%	5,666.56
Professional Services - Legal	-	1,386.10	30,000.00	4.6%	8,130.50
Professional Services - Other	562.50	8,115.52	15,000.00	54.1%	29,051.04
Roadway Maintenance	-	16,559.68	30,000.00	55.2%	1,377.55
Equipment Maintenance	480.00	1,473.49	74,000.00	2.0%	16,505.29
Beach Maintenance	-	3,748.96	2,750.00	136.3%	9,334.01
Vehicle Maintenance	-	55.53	750.00	7.4%	74.67
Travel and Training	-	1,397.07	11,500.00	12.1%	505.86
Community Promotions	-	1,995.10	5,000.00	39.9%	-
Office Supplies	1,957.29	7,537.45	7,800.00	96.6%	4,671.93
Postage	529.62	3,428.79	5,000.00	68.6%	2,237.89
Planning and Zoning	-	251.10	750.00	33.5%	596.23
Printing	60.99	6,314.76	10,200.00	61.9%	2,169.57
Utilities	4,085.59	33,482.43	23,000.00	145.6%	17,756.56
Uniforms	-	-	1,350.00	-	-
Capital Expenditures	3.26	532.96	106,100.00	0.5%	-
Furniture and Equipment	-	709.44	8,500.00	8.3%	2,624.98
Telecommunication	1,002.75	12,032.11	19,700.00	61.1%	9,136.46
Emergency Telecommunication	1,596.00	5,736.00	7,500.00	76.5%	6,307.06
Council/Committee Expenditure	-	1,233.77	1,500.00	82.3%	201.86
Memberships, Dues and Subscriptions	494.87	17,830.87	19,650.00	90.7%	16,248.40
Website	82.40	631.76	600.00	105.3%	471.00
Equipment Rentals	833.32	5,940.45	6,000.00	99.0%	4,874.82
Advertising	1,353.62	11,582.08	12,200.00	94.9%	10,662.01
Contingency	616.12	8,695.52	30,000.00	29.0%	-
Bank Charges	90.40	1,604.92	1,950.00	82.3%	778.50
Contracted Services - Beach Patrol	-	59,282.00	20,000.00	296.4%	58,920.08
Contracted Services - IT	2,624.90	26,078.65	43,560.00	59.9%	25,800.82
Contracted Services - Landscaping	13,523.38	79,034.46	125,000.00	63.2%	91,285.50
Contracted Services - Other	3,139.40	22,792.57	28,800.00	79.1%	16,815.16
Election Expense	-	-	2,000.00	-	-
Vehicle Purchase Expenditures	-	-	28,000.00	-	-
Court Expenditures	1,343.75	9,080.64	8,500.00	106.8%	6,852.00
Emergency Preparedness	68.66	21,771.28	31,000.00	70.2%	16,360.72
Special Events	-	-	8,000.00	-	-
Total Expenditures	<u>87,812.23</u>	<u>872,192.80</u>	<u>1,412,630.00</u>	<u>61.7%</u>	<u>793,894.97</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (16,861.61)</u>	<u>536,935.54</u>	<u>(75,630.00)</u>	<u>-</u>	<u>334,305.94</u>

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

For the Month and Eleven Months Ended November 30, 2021

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
<b>Receipts to Be Used toward Restricted Fund Balances</b>					
State Accomodations Tax					
Advertising & Promotion	\$ 56,932.79	118,137.74	46,500.00	254.1%	55,140.77
Tourism	123,354.36	255,965.07	100,750.00	254.1%	119,471.67
Interest Income	24.76	209.23	750.00	27.9%	915.61
Total State Accomodation Tax	<u>180,311.91</u>	<u>374,312.04</u>	<u>148,000.00</u>		<u>175,528.05</u>
County Accomodations Tax - Charleston					
Receipts	36,387.42	80,387.42	-	-	-
Interest Income	4.25	16.02	20.00	80.1%	137.00
Total County Accomodations Tax - Charleston	<u>36,391.67</u>	<u>80,403.44</u>	<u>20.00</u>		<u>137.00</u>
Alcohol Tax					
Receipts	-	3,000.00	3,000.00	100.0%	6,000.00
Interest Income	3.14	33.82	100.00	33.8%	204.65
Total Alcohol Tax	<u>3.14</u>	<u>3,033.82</u>	<u>3,100.00</u>		<u>6,204.65</u>
ARPA					
Receipts	-	464,239.49	-	-	-
Interest Income	20.69	20.69	-	-	-
Total ARPA	<u>20.69</u>	<u>464,260.18</u>	<u>-</u>		<u>-</u>
Total Restricted Fund Receipts	<u>\$ 216,727.41</u>	<u>922,009.48</u>	<u>151,120.00</u>	<u>610.1%</u>	<u>181,869.70</u>
<b>Expenditures Used toward Restricted Fund Balances</b>					
State Accomodations Tax - Advertising and Promotion	-	61,204.95	46,500.00	131.6%	55,140.77
State Accomodations Tax - Tourism	1,130.79	151,207.30	188,750.00	80.1%	83,620.35
County A-Tax Expenditure	-	5,000.00	5,000.00	100.0%	15,000.00
Alcohol Tax Expense	-	-	10,000.00	-	-
Total Used toward Restricted Funds	<u>\$ 1,130.79</u>	<u>217,412.25</u>	<u>250,250.00</u>	<u>86.9%</u>	<u>153,761.12</u>
<b>Receipts to Be Used toward Designated Fund Balances</b>					
Emergency Fund					
Emergency Fund Receipts	\$ -	13,030.48	-	-	4,797.56
Total Emergency Fund	<u>-</u>	<u>13,030.48</u>	<u>-</u>		<u>4,797.56</u>
Total Designated Fund Receipts	<u>\$ -</u>	<u>13,030.48</u>	<u>-</u>	<u>-</u>	<u>4,797.56</u>
<b>Expenditures Used toward Designated Fund Balances</b>					
Emergency Fund	-	-	-	-	21,433.43
Capital Expenditures - Road and Drainage	31,310.00	44,220.00	50,000.00	88.4%	75,682.78
Total Used toward Designated Funds	<u>\$ 31,310.00</u>	<u>44,220.00</u>	<u>50,000.00</u>	<u>88.4%</u>	<u>97,116.21</u>

## **Supporting Schedules**

**TOWN OF SEABROOK ISLAND  
 ACCOMODATIONS TAX  
 FYE 12/31/2021**

DATE	DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
TOTALS 12/31/2020	55,387.40	-	-	205,465.08	205,465.08
AUDITORS' ADJUSTMENT				-	-
ADJUSTED BEGINNING BALANCE	55,387.40	-	-	205,465.08	205,465.08
Jan-21 Interest Income		-	-	24.42	24.42
TOTALS 1/31/2021	55,387.40	-	-	205,489.50	205,489.50
Feb-21 Ck# 6919 - Chas Area Convention Center			(17,490.76)		(17,490.76)
Less: 2020 Accruals			17,490.76		17,490.76
Interest Income		-	-	20.29	20.29
TOTALS 2/28/2021	55,387.40	-	-	205,509.79	205,509.79
Mar-21 Interest Income		-	-	20.84	20.84
TOTALS 3/31/2021	55,387.40	-	-	205,530.63	205,530.63
Apr-21 Received from State		2,267.68	13,606.08	29,479.83	45,353.59
Transferred to General Fund		(2,267.68)			(2,267.68)
Ck# 7011 - Chas Area Convention Center			(13,606.08)		(13,606.08)
Interest Income		-	-	22.16	22.16
TOTALS 4/30/2021	55,387.40	-	-	235,032.62	235,032.62
May-21 Ck# 7014 - East Coast Pyrotechnics				(2,475.00)	(2,475.00)
Ck# 7022 - Island Beach Services				(7,071.00)	(7,071.00)
Interest Income		-	-	19.90	19.90
TOTALS 5/31/2021	55,387.40	-	-	225,506.52	225,506.52
Jun-21 Ck# 7048 - Island Beach Services				(22,130.00)	(22,130.00)
Ck# 7055 - Lowcountry Marine Mammal				(2,341.71)	(2,341.71)
Ck# 7070 - Island Beach Services				(48,284.00)	(48,284.00)
Ck# 7071 - Brian Yuncker				(140.00)	(140.00)
Ck# 7072 - William Foxe				(100.00)	(100.00)
Interest Income		-	-	11.12	11.12
TOTALS 6/30/2021	55,387.40	-	-	152,521.93	152,521.93

**TOWN OF SEABROOK ISLAND  
 ACCOMODATIONS TAX  
 FYE 12/31/2021**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
Jul-21	Received from State		7,933.14	47,598.87	103,130.88	158,662.89
	Transferred to General Fund		(7,933.14)			(7,933.14)
	Ck# 7092 - East Coast Pyrotechnics				(8,250.00)	(8,250.00)
	Ck# 7113 - Chas Area Convention Center			(47,598.87)		(47,598.87)
	Ck# 7101 - Lowcountry Marine Mammal				(910.20)	(910.20)
	Ck# 7120 - Island Beach Services				(42,515.00)	(42,515.00)
	Interest Income		-	-	18.41	18.41
	TOTALS 7/31/2021	55,387.40	-	-	203,996.02	203,996.02
Aug-21	Ck# 7142 - Lowcountry Marine Mammal				(1,080.20)	(1,080.20)
	Interest Income		-	-	17.52	17.52
	TOTALS 8/31/2021	55,387.40	-	-	202,933.34	202,933.34
Sep-21	Ck# 7166 - Alan Fleming Tennis Tourn.				(12,500.00)	(12,500.00)
	Ck# 7182 - Lowcountry Marine Mammal				(1,165.20)	(1,165.20)
	Interest Income		-	-	16.07	16.07
	TOTALS 9/30/2021	55,387.40	-	-	189,284.21	189,284.21
Oct-21	Ck# 7198 - Lowcountry Marine Mammal				(1,114.20)	(1,114.20)
	Interest Income				13.74	13.74
	TOTALS 10/31/2021	55,387.40	-	-	188,183.75	188,183.75
Nov-21	Received from State		9,488.80	56,932.79	123,354.36	189,775.95
	Transferred to General Fund		(9,488.80)			(9,488.80)
	Ck# 7238 - Lowcountry Marine Mammal				(1,130.79)	(1,130.79)
	Interest Income		-	-	24.76	24.76
	TOTALS 11/30/2021	55,387.40	-	56,932.79	310,432.08	367,364.87

**TOWN OF SEABROOK ISLAND  
CHARLESTON COUNTY ACCOMODATIONS TAX  
FYE 12/31/2021**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	TOTAL
	TOTALS 12/31/2020	-		-	7,459.89
	ADJUSTMENT TO ESTIMATE		-		-
	ADJUSTED BEGINNING BALANCE	-	-	-	7,459.89
Jan-21	Interest Income	-	0.89	-	0.89
	TOTALS 1/31/2021	-	0.89	-	7,460.78
Feb-21	Interest Income	-	-	-	-
	TOTALS 2/28/2021	-	0.89	-	7,460.78
Mar-21	Interest Income	-	0.76	-	0.76
	TOTALS 3/31/2021	-	1.65	-	7,461.54
Apr-21	Interest Income	-	0.70	-	0.70
	TOTALS 4/30/2021	-	2.35	-	7,462.24
May-21	Interest Income	-	0.66	-	0.66
	TOTALS 5/31/2021	-	3.01	-	7,462.90
Jun-21	Interest Income	-	0.54	-	0.54
	TOTALS 6/30/2021	-	3.55	-	7,463.44
Jul-21	Interest Income	-	0.67	-	0.67
	TOTALS 7/31/2021	-	4.22	-	7,464.11
Aug-21	Interest Income	-	0.64	-	0.64
	TOTALS 8/31/2021	-	4.86	-	7,464.75
Sep-21	Received from State	-	44,000.00	-	44,000.00
	Interest Income		2.42		2.42
	TOTALS 9/30/2021	-	44,007.28	-	51,467.17
Oct-21	Interest Income	-	3.75	-	3.75
	TOTALS 10/31/2021	-	44,011.03	-	51,470.92
Nov-21	Received from State	-	36,387.42	-	36,387.42
	Reimburse General Fund - Beach Patrol		(40,000.00)		(40,000.00)
	Reimburse General Fund - Christmas Events		(4,000.00)		(4,000.00)
	Interest Income		4.25		4.25
	TOTALS 11/30/2021	-	36,402.70	-	43,862.59

**TOWN OF SEABROOK ISLAND  
 MISCELLANEOUS RESTRICTED FUNDS  
 FYE 12/31/2021**

DATE	Alcohol Tax	American Rescue Plan Act (ARPA)
TOTALS 12/31/2020	32,244.00	
AUDITORS' ADJUSTMENT	-	
ADJUSTED BEGINNING BALANCE	<u>32,244.00</u>	
Jan-21 Interest Income	3.83	
TOTALS 1/31/2021	<u>32,247.83</u>	
Feb-21 Interest Income	-	
TOTALS 2/28/2021	<u>32,247.83</u>	
Mar-21 Interest Income	3.27	
TOTALS 3/31/2021	<u>32,251.10</u>	
Apr-21 Interest Income	3.04	
TOTALS 4/30/2021	<u>32,254.14</u>	
May-21 Received from state	3,000.00	
Interest Income	3.11	
TOTALS 5/31/2021	<u>35,257.25</u>	
Jun-21 Interest Income	2.57	
TOTALS 6/30/2021	<u>35,259.82</u>	
Jul-21 Interest Income	3.18	
TOTALS 7/31/2021	<u>35,263.00</u>	
Aug-21 Interest Income	3.04	
TOTALS 8/31/2021	<u>35,266.04</u>	
Sep-21 Interest Income	2.89	
TOTALS 9/30/2021	<u>35,268.93</u>	
Oct-21 Received from State		464,239.49
Interest Income	2.57	
TOTALS 10/31/2021	<u>35,271.50</u>	<u>464,239.49</u>
Nov-21 Interest Income	3.14	20.69
TOTALS 11/30/2021	<u>35,274.64</u>	<u>464,260.18</u>

**TOWN OF SEABROOK ISLAND  
MISCELLANEOUS DESIGNATED FUNDS  
FYE 12/31/2021**

DATE		Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund
	TOTALS 12/31/2020	2,007,608.82	423,667.22	250,000.00	15,000.00
	AUDITORS' ADJUSTMENT	-	-	-	-
	ADJUSTED BEGINNING BALANCE	<u>2,007,608.82</u>	<u>423,667.22</u>	<u>250,000.00</u>	<u>15,000.00</u>
Jan-21	Per Town Council	100,000.00	220,000.00	-	49,000.00
	TOTALS 1/31/2021	<u>2,107,608.82</u>	<u>643,667.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Feb-21	No Activity	-	-	-	-
	TOTALS 2/28/2021	<u>2,107,608.82</u>	<u>643,667.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Mar-21	Ck# 6953 - ESP Associates, Inc.	-	(100.00)	-	-
	Ck# 6985 - ESP Associates, Inc.	-	(8,407.50)	-	-
	TOTALS 3/31/2021	<u>2,107,608.82</u>	<u>635,159.72</u>	<u>250,000.00</u>	<u>64,000.00</u>
Apr-21	No Activity	-	-	-	-
	TOTALS 4/30/2021	<u>2,107,608.82</u>	<u>635,159.72</u>	<u>250,000.00</u>	<u>64,000.00</u>
May-21	Ck# 7017 - ESP Associates, Inc.	-	(2,812.50)	-	-
	TOTALS 5/31/2021	<u>2,107,608.82</u>	<u>632,347.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Jun-21	No Activity	-	-	-	-
	TOTALS 6/30/2021	<u>2,107,608.82</u>	<u>632,347.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Jul-21	Ck# 7106 - ESP Associates, Inc.	-	(840.00)	-	-
	TOTALS 7/31/2021	<u>2,107,608.82</u>	<u>631,507.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Aug-21	No Activity	-	-	-	-
	TOTALS 8/31/2021	<u>2,107,608.82</u>	<u>631,507.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Sep-21	No Activity	-	-	-	-
	TOTALS 9/30/2021	<u>2,107,608.82</u>	<u>631,507.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Oct-21	State FEMA Reimbursement	13,030.48	-	-	-
	TOTALS 10/31/2021	<u>2,120,639.30</u>	<u>631,507.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Nov-21	Ck# 7237 - ESP Associates, Inc.	-	(31,310.00)	-	-
	TOTALS 11/30/2021	<u>2,120,639.30</u>	<u>600,197.22</u>	<u>250,000.00</u>	<u>64,000.00</u>



**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2021-15**

**ADOPTED \_\_\_\_\_**

**AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 8, BUSINESSES AND BUSINESS REGULATIONS; SO AS TO ADOPT A REVISED BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)**

**WHEREAS**, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30; and

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to utilize the Act's standardized business licensing requirements and class schedule; and

**WHEREAS**, the Act requires all municipalities and counties to update their Business License Class Schedules every odd year based on the latest available IRS statistics; and

**WHEREAS**, in order to comply with the requirements of the Act, the Town of Seabrook Island has prepared the attached 2022 Business License Ordinance, which is incorporated herein by reference; and

**WHEREAS**, pursuant to S.C. Code Section 6-1-400(H)(1), the Business License Rate Schedule for the 2022-23 license year was established using the gross income reported by businesses in the 2020 license year so that the aggregate business license tax calculated for the 2022-23 license year does not exceed the aggregate business license tax collected in the 2020 license year from the same businesses;

**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 Chapter 8 of the Town Code.**

- (a) The 2022 Business License Ordinance, a copy of which is attached hereto and incorporated by reference as if fully set forth herein, is hereby adopted and shall become effective on **January 1, 2022**.
- (b) The Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; is hereby amended so as to delete and replace all existing sections with the provisions contained in the 2022 Business License Ordinance.

**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 2022 Business License 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, 2022.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.

First Reading: November 16, 2021  
Public Hearing: December 14, 2021  
Second Reading: December 14, 2021

TOWN OF SEABROOK ISLAND

\_\_\_\_\_  
John Gregg, Mayor

ATTEST

\_\_\_\_\_  
Katharine E. Watkins, Town Clerk

**2022 Business License Ordinance**  
**Adopted by Ord. 2021-15**  
**December 14, 2021**

**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, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance 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, 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. 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 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 ordinance 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 ordinance, 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 ordinance 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 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 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.

- (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 ordinance, 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 ordinance. 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 ordinance 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 ordinance.

**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 ordinance, 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 ordinance, 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 ordinance, the license official or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this ordinance 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 ordinance. 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 ordinance, 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;
  - (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.

**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 ordinance. 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 ordinance.

**Section 8-19. Violations.**

Any person violating any provision of this ordinance 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 ordinance.

**Section 8-20. Severability.**

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance 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 ordinance shall be computed in accordance with the current Business License Rate Schedule, designated as Appendix A to this ordinance, 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 ordinance 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
8.1	\$ 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

**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.

**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 2023-24.

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.

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 – 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, kiddie 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 – All Other Amusement and Recreational Industries. *[Billiard or Pool Rooms]***

(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 – Independent Artists, Writers, and Performers. [Temporary Vendor License]**

Independent artists/craftspersons, writers, and performers are subject to a business license tax based on their natural class. Independent artists/craftspersons, writers, and performers 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, 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 2023-24.

**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 2023-24.

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**  
**Business License Class Schedule by NAICS Code**

<b>NAICS Sector/ Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
<b>11</b>	Agriculture, Forestry, Fishing and Hunting	2
<b>21</b>	Mining, Quarrying, and Oil and Gas Extraction	4
<b>23</b>	Construction	8.1
<b>31</b>	Manufacturing	2
<b>32</b>	Manufacturing	2
<b>33</b>	Manufacturing	2
<b>42</b>	Wholesale Trade	1
<b>44</b>	Retail Trade	1
<b>45</b>	Retail Trade	1
<b>48</b>	Transportation and Warehousing	2
<b>482</b>	Rail Transportation	8.2
<b>49</b>	Transportation and Warehousing	2
<b>51</b>	Information	4
<b>517311</b>	Wired Telecommunications Carriers	8.3
<b>517312</b>	Wireless Telecommunications Carriers (Except Satellite)	8.3
<b>52</b>	Finance and Insurance	7
<b>5241</b>	Insurance Carriers	8.4
<b>5242</b>	Agencies, Brokerages, and Other Insurance Related Activities	8.4
<b>53</b>	Real Estate and Rental and Leasing	7
<b>54</b>	Professional, Scientific, and Technical Services	5
<b>55</b>	Management of Companies and Enterprises	7
<b>56</b>	Administrative and Support and Waste Management and Remediation Services	4
<b>61</b>	Educational Services	4
<b>62</b>	Health Care and Social Assistance	4
<b>71</b>	Arts, Entertainment, and Recreation	3
<b>711510</b>	Independent Artists, Writers, and Performers <i>[Temp. Vendor License]</i>	9.1
<b>713120</b>	Amusement Arcades. <i>[Amusement Machines, Coin Operated, Except Gambling]</i>	8.51
<b>713290</b>	Other Gambling Industries. <i>[Amusement Machines, Coin Operated, Non-Payout]</i>	8.52
<b>713990</b>	All Other Amusement and Recreational Industries <i>[Billiard or Pool Room]</i>	8.6
<b>721</b>	Accommodation	3
<b>721199</b>	All Other Traveler Accommodation <i>[Short-Term Rental Unit; Vacation Club Unit]</i>	9.2
<b>722</b>	Food Services and Drinking Places	1
<b>81</b>	Other Services	5

This appendix will be updated every odd year based on the latest available IRS statistics. The 2021 Business License Class Schedule may be accessed at: <https://www.townofseabrookisland.org/business-licenses.html>

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2021-16**

**ADOPTED \_\_\_\_\_**

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022, AND ENDING DECEMBER 31, 2022**

**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 14, 2021, in Town Council Chambers, with public input duly noted; and

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

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

**SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues (inclusive of the use of fund balance reserves) equal to estimated expenditures in the amount of **\$2,473,572**. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2022 (hereafter, the "FY 2022 Budget.")

**SECTION 2. Funds.**

To facilitate operations, the following funds shall be established and maintained in FY 2022:

- General Fund
- Restricted Funds: State Accommodations Tax Fund  
County Accommodations Tax Fund  
Alcohol Tax Fund  
ARPA Fund
- Designated Funds: Emergency Fund  
Road and Drainage Fund  
Town Facilities Fund

## Vehicle 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 2022 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the four Restricted Funds or the four Designated Funds at the conclusion of FY 2022 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 and the four Designated Funds shall be credited to the General Fund; any interest revenues generated by the four Restricted Funds shall be credited to each respective Restricted Fund.

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

Pursuant to Section 2-260(b) of the Town Code, the Mayor shall be responsible for the administration of the FY 2022 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 2022 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 2022 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 2022 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 2022. 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 2022 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, 2022, 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 2022. 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, 2022, and ending on December 31, 2022.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.



First Reading: November 16, 2021  
Public Hearing: December 14, 2021  
Second Reading: December 14, 2021

TOWN OF SEABROOK ISLAND

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John Gregg, Mayor

ATTEST

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Katharine E. Watkins, Town Clerk

**Exhibit A**  
**To Ordinance 2021-16**

Town of Seabrook Island  
FY 2022 Budget



**Town of Seabrook Island**  
FY 2022 Budget

**FY 2022 Budget Summary (All Funds)**

	GENERAL FUND	RESTRICTED FUNDS				DESIGNATED FUNDS				TOTAL
	GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	ARPA FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
<b>TOTAL REVENUES</b>	\$ 1,505,295	\$ 261,500	\$ 45,000	\$ 3,020	\$ 464,239	\$ -	\$ -	\$ -	\$ -	\$ 2,279,054
<b>TOTAL EXPENDITURES</b>	\$ 1,486,833	\$ 257,500	\$ 45,000	\$ 10,000	\$ 464,239	\$ -	\$ 150,000	\$ 60,000	\$ -	\$ 2,473,572
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 18,462	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ -	\$ (150,000)	\$ (60,000)	\$ -	\$ (194,518)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers In (Out)	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
<b>NET CHANGE IN FUND BALANCE</b>	\$ (1,006,538)	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ 100,000	\$ 600,000	\$ 100,000	\$ 15,000	\$ (194,518)
<b>EST. FUND BALANCE, BEGINNING OF YEAR *</b>	\$ 2,294,324	\$ 84,245	\$ 2,479	\$ 25,339	\$ 464,240	\$ 2,107,609	\$ 593,667	\$ 250,000	\$ 36,000	\$ 5,857,902
<b>EST. FUND BALANCE, END OF YEAR</b>	\$ 1,287,786	\$ 88,245	\$ 2,479	\$ 18,359	\$ 464,240	\$ 2,207,609	\$ 1,193,667	\$ 350,000	\$ 51,000	\$ 5,663,384





### FY 2022 State ATAX Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7002	State ATAX (30%)	\$ 56,029	\$ 56,966	\$ 46,500	\$ 61,205	\$ 82,500	\$ 36,000	77.4%
7003	State ATAX (65%)	\$ 121,395	\$ 123,425	\$ 100,750	\$ 132,611	\$ 178,750	\$ 78,000	77.4%
7004	Interest Income	\$ -	\$ 938	\$ 750	\$ 171	\$ 250	\$ (500)	-66.7%
<b>TOTAL REVENUES</b>		<b>\$ 177,424</b>	<b>\$ 181,329</b>	<b>\$ 148,000</b>	<b>\$ 193,986</b>	<b>\$ 261,500</b>	<b>\$ 113,500</b>	<b>76.7%</b>
<b>EXPENDITURES</b>								
8001	Tourism Related Expenditures (65%)	\$ 118,039	\$ 56,966	\$ 188,750	\$ 148,962	\$ 175,000	\$ (13,750)	-7.3%
8002	Tourism Promotion (30%)	\$ 56,029	\$ 86,351	\$ 46,500	\$ 61,205	\$ 82,500	\$ 36,000	77.4%
<b>TOTAL EXPENDITURES</b>		<b>\$ 174,068</b>	<b>\$ 143,316</b>	<b>\$ 235,250</b>	<b>\$ 210,167</b>	<b>\$ 257,500</b>	<b>\$ 22,250</b>	<b>9.5%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 3,356</b>	<b>\$ 38,012</b>	<b>\$ (87,250)</b>	<b>\$ (16,181)</b>	<b>\$ 4,000</b>	<b>\$ 91,250</b>	<b>-104.6%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 3,356</b>	<b>\$ 38,012</b>	<b>\$ (87,250)</b>	<b>\$ (16,181)</b>	<b>\$ 4,000</b>	<b>\$ 91,250</b>	<b>-104.6%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 130,127</b>	<b>\$ 133,483</b>	<b>\$ 171,495</b>	<b>\$ 171,495</b>	<b>\$ 84,245</b>	<b>\$ (87,250)</b>	<b>-50.9%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 133,483</b>	<b>\$ 171,495</b>	<b>\$ 84,245</b>	<b>\$ 155,314</b>	<b>\$ 88,245</b>	<b>\$ 4,000</b>	<b>4.7%</b>

### FY 2022 County ATAX Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7101	County ATAX	\$ 48,500	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	#DIV/0!
7104	Interest Income	\$ -	\$ 138	\$ 20	\$ 8	\$ -	\$ (20)	-100.0%
<b>TOTAL REVENUES</b>		<b>\$ 48,500</b>	<b>\$ 138</b>	<b>\$ 20</b>	<b>\$ 8</b>	<b>\$ 45,000</b>	<b>\$ 44,980</b>	<b>224900.0%</b>
<b>EXPENDITURES</b>								
8010	County ATAX Expense	\$ 79,788	\$ 15,000	\$ 5,000	\$ 5,000	\$ 45,000	\$ 40,000	800.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 79,788</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>800.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (31,288)</b>	<b>\$ (14,862)</b>	<b>\$ (4,980)</b>	<b>\$ (4,992)</b>	<b>\$ -</b>	<b>\$ 4,980</b>	<b>-100.0%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (31,288)</b>	<b>\$ (14,862)</b>	<b>\$ (4,980)</b>	<b>\$ (4,992)</b>	<b>\$ -</b>	<b>\$ 4,980</b>	<b>-100.0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 53,609</b>	<b>\$ 22,321</b>	<b>\$ 7,459</b>	<b>\$ 7,459</b>	<b>\$ 2,479</b>	<b>\$ (4,980)</b>	<b>-66.8%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 22,321</b>	<b>\$ 7,459</b>	<b>\$ 2,479</b>	<b>\$ 2,467</b>	<b>\$ 2,479</b>	<b>\$ -</b>	<b>0.0%</b>

### FY 2022 Alcohol Tax Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7405	Alcohol Tax	\$ 5,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
TBD	Interest Income	\$ -	\$ 209	\$ 100	\$ 28	\$ 20	\$ (80)	-80.0%
<b>TOTAL REVENUES</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ 3,100</b>	<b>\$ 3,028</b>	<b>\$ 3,020</b>	<b>\$ (80)</b>	<b>-2.6%</b>
<b>EXPENDITURES</b>								
8505	Capital Expenditures	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ (6,900)</b>	<b>\$ 3,028</b>	<b>\$ (6,980)</b>	<b>\$ (80)</b>	<b>1.2%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ (6,900)</b>	<b>\$ 3,028</b>	<b>\$ (6,980)</b>	<b>\$ (80)</b>	<b>1.2%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 21,030</b>	<b>\$ 26,030</b>	<b>\$ 32,239</b>	<b>\$ 32,239</b>	<b>\$ 25,339</b>	<b>\$ (6,900)</b>	<b>-21.4%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 26,030</b>	<b>\$ 32,239</b>	<b>\$ 25,339</b>	<b>\$ 35,267</b>	<b>\$ 18,359</b>	<b>\$ (6,980)</b>	<b>-27.5%</b>

### FY 2022 ARPA Fund Summary

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
TBD	ARPA Distribution	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ 464,239	#DIV/0!
TBD	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464,239</b>	<b>\$ 464,239</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>								
TBD	ARPA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ 464,239	#DIV/0!
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464,239</b>	<b>\$ 464,239</b>	<b>#DIV/0!</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

<b>OTHER FINANCING SOURCES (USES)</b>											
Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>NET CHANGE IN FUND BALANCE</b>	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$	-	\$	-	\$	-	\$	464,240	\$	464,240	#DIV/0!
<b>FUND BALANCE, END OF YEAR</b>	\$	-	\$	-	\$	-	\$	464,240	\$	464,240	#DIV/0!



### FY 2022 Emergency Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
7950 Emergency Fund Revenues	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8050 Emergency Fund Expenditures	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 7,609	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 2,007,609	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 2,007,609	\$ 2,007,609	\$ 2,107,609	\$ 100,000	5.0%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 2,007,609	\$ 2,107,609	\$ 2,107,609	\$ 2,207,609	\$ 100,000	4.7%

### FY 2022 Road & Drainage Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Road & Drainage Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8068 Capital Expenditures	\$ -	\$ 76,333	\$ 50,000	\$ 12,910	\$ 150,000	\$ 100,000	200.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 76,333	\$ 50,000	\$ 12,910	\$ 150,000	\$ 100,000	200.0%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (76,333)	\$ (50,000)	\$ (12,910)	\$ (150,000)	\$ (100,000)	200.0%
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 500,000	\$ 220,000	\$ 220,000	\$ 750,000	\$ 530,000	240.9%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 500,000	\$ 220,000	\$ 220,000	\$ 750,000	\$ 530,000	240.9%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 423,667	\$ 170,000	\$ 207,090	\$ 600,000	\$ 430,000	252.9%
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 423,667	\$ 423,667	\$ 593,667	\$ 170,000	40.1%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 423,667	\$ 593,667	\$ 630,757	\$ 1,193,667	\$ 600,000	101.1%

### FY 2022 Town Facilities Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Town Facilities Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8078 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	#DIV/0!
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	#DIV/0!
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ (60,000)	\$ (60,000)	#DIV/0!
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ 160,000	\$ 160,000	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ 160,000	\$ 160,000	#DIV/0!
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ 100,000	\$ 100,000	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 350,000	\$ 100,000	40.0%

### FY 2022 Vehicle Replacement Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8081 Capital Expenditures	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ (28,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ (28,000)	-100.0%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ (28,000)	\$ -	\$ -	\$ 28,000	-100.0%
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 15,000	\$ 49,000	\$ 49,000	\$ 15,000	\$ (34,000)	-69.4%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 15,000	\$ 49,000	\$ 49,000	\$ 15,000	\$ (34,000)	-69.4%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 15,000	\$ 21,000	\$ 49,000	\$ 15,000	\$ (6,000)	-28.6%



<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$	-	\$	-	\$	15,000	\$	15,000	\$	36,000	\$	21,000	140.0%
<b>FUND BALANCE, END OF YEAR</b>	\$	-	\$	15,000	\$	36,000	\$	64,000	\$	51,000	\$	15,000	41.7%

## Town of Seabrook Island 2022 Meeting Dates

	<i>2<sup>nd</sup> Tue. @ 1:00 PM</i>	<i>4<sup>th</sup> Tue. @ 2:30 PM</i>	<i>2<sup>nd</sup> Wed. @ 1:30 PM</i>	<i>3<sup>rd</sup> Wed. @ 9:30 AM</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>
<b>Month</b>	<b>Town Council Work Session</b>	<b>Town Council Regular Meeting</b>	<b>Planning Commission</b>	<b>Utility Commission</b>	<b>Community Promo. &amp; Engagement</b>	<b>Environment &amp; Wildlife Committee</b>	<b>Public Safety Committee</b>	<b>Public Works Committee</b>
January	Jan. 11, 2022	Jan. 25, 2022	Jan. 12, 2022	Jan. 19, 2022				
February	Feb. 8, 2022	Feb. 22, 2022	Feb. 9, 2022	Feb. 16, 2022				
March	Mar. 8, 2022	Mar. 22, 2022	Mar. 9, 2022	Mar. 16, 2022				
April	Apr. 12, 2022	Apr. 26, 2022	Apr. 13, 2022	Apr. 20, 2022				
May	May 10, 2022	May 24, 2022	May 11, 2022	May 18, 2022				
June	Jun. 14, 2022	Jun. 28, 2022	Jun. 8, 2022	Jun. 15, 2022				
July	Jul. 12, 2022	Jul. 26, 2022	Jul. 13, 2022	Jul. 20, 2022				
August	Aug. 9, 2022	Aug. 23, 2022	Aug. 10, 2022	Aug. 17, 2022				
September	Sep. 13, 2022	Sep. 27, 2022	Sep. 14, 2022	Sep. 21, 2022				
October	Oct. 11, 2022	Oct. 25, 2022	Oct. 12, 2022	Oct. 19, 2022				
November	Nov. 8, 2022	Nov. 15, 2022*	Nov. 9, 2022	Nov. 16, 2022				
December	Dec. 6, 2022*	Dec. 13, 2022*	Dec. 14, 2022	Dec. 21, 2022				

\* Denotes a date change due to proximity to a Town Holiday

<b>Accommodations Tax Advisory Committee</b>	Meeting dates will be scheduled by the Chair as needed.
<b>Board of Zoning Appeals</b>	

Meeting agendas will be posted on the town's website ([www.townofseabrookisland.org](http://www.townofseabrookisland.org)) at least 24 hours prior to each meeting. All meetings will take place at Seabrook Island Town Hall, 2001 Seabrook Island Road, Seabrook Island, SC 29455, unless otherwise noted.

For more information, or to be added to the Town of Seabrook Island's agenda distribution list, please contact: Katharine Watkins (Town Clerk/Treasurer) by phone at (843) 768-9121 or by email at [kwatkins@townofseabrookisland.org](mailto:kwatkins@townofseabrookisland.org)

## Town of Seabrook Island 2022 Holiday Schedule

Seabrook Island Town Hall will be closed in observance  
of the following Town Holidays:

Holiday	Observance
New Year's Day	Fri. December 31, 2021
Martin Luther King, Jr. Day	Mon. January 17, 2022
President's Day	Mon. February 21, 2022
Memorial Day	Mon. May 30, 2022
Juneteenth National Independence Day	Mon. June 20, 2022
Independence Day	Mon. July 4, 2022
Labor Day	Mon. September 5, 2022
Veterans Day	Fri. November 11, 2022
Thanksgiving Day	Thu. November 24, 2022
Day After Thanksgiving	Fri. November 25, 2022
Christmas Eve	Fri. December 23, 2022
Christmas Day	Mon. December 26, 2022
Day After Christmas	Tues. December 27, 2022

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2021-15**

**ADOPTED \_\_\_\_\_**

**AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 8, BUSINESSES AND BUSINESS REGULATIONS; SO AS TO ADOPT A REVISED BUSINESS LICENSE ORDINANCE IN ACCORDANCE WITH THE BUSINESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)**

**WHEREAS**, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act"); and

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30; and

**WHEREAS**, the Act requires all municipalities and counties that impose a business license tax to utilize the Act's standardized business licensing requirements and class schedule; and

**WHEREAS**, the Act requires all municipalities and counties to update their Business License Class Schedules every odd year based on the latest available IRS statistics; and

**WHEREAS**, in order to comply with the requirements of the Act, the Town of Seabrook Island has prepared the attached 2022 Business License Ordinance, which is incorporated herein by reference; and

**WHEREAS**, pursuant to S.C. Code Section 6-1-400(H)(1), the Business License Rate Schedule for the 2022-23 license year was established using the gross income reported by businesses in the 2020 license year so that the aggregate business license tax calculated for the 2022-23 license year does not exceed the aggregate business license tax collected in the 2020 license year from the same businesses;

**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 Chapter 8 of the Town Code.**

- (a) The 2022 Business License Ordinance, a copy of which is attached hereto and incorporated by reference as if fully set forth herein, is hereby adopted and shall become effective on **January 1, 2022**.
- (b) The Town Code for the Town of Seabrook Island, South Carolina; Chapter 8, Businesses and Business Regulations; is hereby amended so as to delete and replace all existing sections with the provisions contained in the 2022 Business License Ordinance.

**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 2022 Business License 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, 2022.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.

First Reading: November 16, 2021  
Public Hearing: December 14, 2021  
Second Reading: December 14, 2021

TOWN OF SEABROOK ISLAND

\_\_\_\_\_  
John Gregg, Mayor

ATTEST

\_\_\_\_\_  
Katharine E. Watkins, Town Clerk

**2022 Business License Ordinance**  
**Adopted by Ord. 2021-15**  
**December 14, 2021**

**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, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance 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, 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. 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 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 ordinance 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 ordinance, 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 ordinance 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 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 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.

- (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 ordinance, 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 ordinance. 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 ordinance 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 ordinance.

**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 ordinance, 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 ordinance, 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 ordinance, the license official or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this ordinance 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 ordinance. 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 ordinance, 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;
  - (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.

**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 ordinance. 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 ordinance.

**Section 8-19. Violations.**

Any person violating any provision of this ordinance 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 ordinance.

**Section 8-20. Severability.**

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance 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 ordinance shall be computed in accordance with the current Business License Rate Schedule, designated as Appendix A to this ordinance, 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 ordinance 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
8.1	\$ 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

**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.

**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 2023-24.

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.

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 – 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, kiddie 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
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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 – All Other Amusement and Recreational Industries. *[Billiard or Pool Rooms]***

(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 – Independent Artists, Writers, and Performers. [Temporary Vendor License]**

Independent artists/craftspersons, writers, and performers are subject to a business license tax based on their natural class. Independent artists/craftspersons, writers, and performers 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, 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 2023-24.

**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 2023-24.

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**  
**Business License Class Schedule by NAICS Code**

<b>NAICS Sector/ Subsector</b>	<b>Industry Sector</b>	<b>Class</b>
<b>11</b>	Agriculture, Forestry, Fishing and Hunting	2
<b>21</b>	Mining, Quarrying, and Oil and Gas Extraction	4
<b>23</b>	Construction	8.1
<b>31</b>	Manufacturing	2
<b>32</b>	Manufacturing	2
<b>33</b>	Manufacturing	2
<b>42</b>	Wholesale Trade	1
<b>44</b>	Retail Trade	1
<b>45</b>	Retail Trade	1
<b>48</b>	Transportation and Warehousing	2
<b>482</b>	Rail Transportation	8.2
<b>49</b>	Transportation and Warehousing	2
<b>51</b>	Information	4
<b>517311</b>	Wired Telecommunications Carriers	8.3
<b>517312</b>	Wireless Telecommunications Carriers (Except Satellite)	8.3
<b>52</b>	Finance and Insurance	7
<b>5241</b>	Insurance Carriers	8.4
<b>5242</b>	Agencies, Brokerages, and Other Insurance Related Activities	8.4
<b>53</b>	Real Estate and Rental and Leasing	7
<b>54</b>	Professional, Scientific, and Technical Services	5
<b>55</b>	Management of Companies and Enterprises	7
<b>56</b>	Administrative and Support and Waste Management and Remediation Services	4
<b>61</b>	Educational Services	4
<b>62</b>	Health Care and Social Assistance	4
<b>71</b>	Arts, Entertainment, and Recreation	3
<b>711510</b>	Independent Artists, Writers, and Performers <i>[Temp. Vendor License]</i>	9.1
<b>713120</b>	Amusement Arcades. <i>[Amusement Machines, Coin Operated, Except Gambling]</i>	8.51
<b>713290</b>	Other Gambling Industries. <i>[Amusement Machines, Coin Operated, Non-Payout]</i>	8.52
<b>713990</b>	All Other Amusement and Recreational Industries <i>[Billiard or Pool Room]</i>	8.6
<b>721</b>	Accommodation	3
<b>721199</b>	All Other Traveler Accommodation <i>[Short-Term Rental Unit; Vacation Club Unit]</i>	9.2
<b>722</b>	Food Services and Drinking Places	1
<b>81</b>	Other Services	5

This appendix will be updated every odd year based on the latest available IRS statistics. The 2021 Business License Class Schedule may be accessed at: <https://www.townofseabrookisland.org/business-licenses.html>



**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2021-16**

**ADOPTED \_\_\_\_\_**

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022, AND ENDING DECEMBER 31, 2022**

**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 14, 2021, in Town Council Chambers, with public input duly noted; and

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

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

**SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues (inclusive of the use of fund balance reserves) equal to estimated expenditures in the amount of **\$2,473,572**. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2022 (hereafter, the "FY 2022 Budget.")

**SECTION 2. Funds.**

To facilitate operations, the following funds shall be established and maintained in FY 2022:

- General Fund
- Restricted Funds: State Accommodations Tax Fund  
County Accommodations Tax Fund  
Alcohol Tax Fund  
ARPA Fund
- Designated Funds: Emergency Fund  
Road and Drainage Fund  
Town Facilities Fund

## Vehicle 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 2022 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the four Restricted Funds or the four Designated Funds at the conclusion of FY 2022 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 and the four Designated Funds shall be credited to the General Fund; any interest revenues generated by the four Restricted Funds shall be credited to each respective Restricted Fund.

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

Pursuant to Section 2-260(b) of the Town Code, the Mayor shall be responsible for the administration of the FY 2022 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 2022 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 2022 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 2022 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 2022. 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 2022 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, 2022, 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 2022. 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, 2022, and ending on December 31, 2022.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.

First Reading: November 16, 2021  
Public Hearing: December 14, 2021  
Second Reading: December 14, 2021

TOWN OF SEABROOK ISLAND

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John Gregg, Mayor

ATTEST

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Katharine E. Watkins, Town Clerk

**Exhibit A**  
**To Ordinance 2021-16**

Town of Seabrook Island  
FY 2022 Budget



**Town of Seabrook Island**  
FY 2022 Budget

**FY 2022 Budget Summary (All Funds)**

	GENERAL FUND	RESTRICTED FUNDS				DESIGNATED FUNDS				TOTAL
	GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	ARPA FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
<b>TOTAL REVENUES</b>	\$ 1,505,295	\$ 261,500	\$ 45,000	\$ 3,020	\$ 464,239	\$ -	\$ -	\$ -	\$ -	\$ 2,279,054
<b>TOTAL EXPENDITURES</b>	\$ 1,486,833	\$ 257,500	\$ 45,000	\$ 10,000	\$ 464,239	\$ -	\$ 150,000	\$ 60,000	\$ -	\$ 2,473,572
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 18,462	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ -	\$ (150,000)	\$ (60,000)	\$ -	\$ (194,518)
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers In (Out)	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
<b>NET CHANGE IN FUND BALANCE</b>	\$ (1,006,538)	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ 100,000	\$ 600,000	\$ 100,000	\$ 15,000	\$ (194,518)
<b>EST. FUND BALANCE, BEGINNING OF YEAR *</b>	\$ 2,294,324	\$ 84,245	\$ 2,479	\$ 25,339	\$ 464,240	\$ 2,107,609	\$ 593,667	\$ 250,000	\$ 36,000	\$ 5,857,902
<b>EST. FUND BALANCE, END OF YEAR</b>	\$ 1,287,786	\$ 88,245	\$ 2,479	\$ 18,359	\$ 464,240	\$ 2,207,609	\$ 1,193,667	\$ 350,000	\$ 51,000	\$ 5,663,384







**FY 2022 State ATAX Fund Summary**

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7002	State ATAX (30%)	\$ 56,029	\$ 56,966	\$ 46,500	\$ 61,205	\$ 82,500	\$ 36,000	77.4%
7003	State ATAX (65%)	\$ 121,395	\$ 123,425	\$ 100,750	\$ 132,611	\$ 178,750	\$ 78,000	77.4%
7004	Interest Income	\$ -	\$ 938	\$ 750	\$ 171	\$ 250	\$ (500)	-66.7%
<b>TOTAL REVENUES</b>		<b>\$ 177,424</b>	<b>\$ 181,329</b>	<b>\$ 148,000</b>	<b>\$ 193,986</b>	<b>\$ 261,500</b>	<b>\$ 113,500</b>	<b>76.7%</b>
<b>EXPENDITURES</b>								
8001	Tourism Related Expenditures (65%)	\$ 118,039	\$ 56,966	\$ 188,750	\$ 148,962	\$ 175,000	\$ (13,750)	-7.3%
8002	Tourism Promotion (30%)	\$ 56,029	\$ 86,351	\$ 46,500	\$ 61,205	\$ 82,500	\$ 36,000	77.4%
<b>TOTAL EXPENDITURES</b>		<b>\$ 174,068</b>	<b>\$ 143,316</b>	<b>\$ 235,250</b>	<b>\$ 210,167</b>	<b>\$ 257,500</b>	<b>\$ 22,250</b>	<b>9.5%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 3,356</b>	<b>\$ 38,012</b>	<b>\$ (87,250)</b>	<b>\$ (16,181)</b>	<b>\$ 4,000</b>	<b>\$ 91,250</b>	<b>-104.6%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 3,356</b>	<b>\$ 38,012</b>	<b>\$ (87,250)</b>	<b>\$ (16,181)</b>	<b>\$ 4,000</b>	<b>\$ 91,250</b>	<b>-104.6%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 130,127</b>	<b>\$ 133,483</b>	<b>\$ 171,495</b>	<b>\$ 171,495</b>	<b>\$ 84,245</b>	<b>\$ (87,250)</b>	<b>-50.9%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 133,483</b>	<b>\$ 171,495</b>	<b>\$ 84,245</b>	<b>\$ 155,314</b>	<b>\$ 88,245</b>	<b>\$ 4,000</b>	<b>4.7%</b>

**FY 2022 County ATAX Fund Summary**

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7101	County ATAX	\$ 48,500	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	#DIV/0!
7104	Interest Income	\$ -	\$ 138	\$ 20	\$ 8	\$ -	\$ (20)	-100.0%
<b>TOTAL REVENUES</b>		<b>\$ 48,500</b>	<b>\$ 138</b>	<b>\$ 20</b>	<b>\$ 8</b>	<b>\$ 45,000</b>	<b>\$ 44,980</b>	<b>224900.0%</b>
<b>EXPENDITURES</b>								
8010	County ATAX Expense	\$ 79,788	\$ 15,000	\$ 5,000	\$ 5,000	\$ 45,000	\$ 40,000	800.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 79,788</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>800.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (31,288)</b>	<b>\$ (14,862)</b>	<b>\$ (4,980)</b>	<b>\$ (4,992)</b>	<b>\$ -</b>	<b>\$ 4,980</b>	<b>-100.0%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (31,288)</b>	<b>\$ (14,862)</b>	<b>\$ (4,980)</b>	<b>\$ (4,992)</b>	<b>\$ -</b>	<b>\$ 4,980</b>	<b>-100.0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 53,609</b>	<b>\$ 22,321</b>	<b>\$ 7,459</b>	<b>\$ 7,459</b>	<b>\$ 2,479</b>	<b>\$ (4,980)</b>	<b>-66.8%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 22,321</b>	<b>\$ 7,459</b>	<b>\$ 2,479</b>	<b>\$ 2,467</b>	<b>\$ 2,479</b>	<b>\$ -</b>	<b>0.0%</b>

**FY 2022 Alcohol Tax Fund Summary**

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
7405	Alcohol Tax	\$ 5,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
TBD	Interest Income	\$ -	\$ 209	\$ 100	\$ 28	\$ 20	\$ (80)	-80.0%
<b>TOTAL REVENUES</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ 3,100</b>	<b>\$ 3,028</b>	<b>\$ 3,020</b>	<b>\$ (80)</b>	<b>-2.6%</b>
<b>EXPENDITURES</b>								
8505	Capital Expenditures	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ (6,900)</b>	<b>\$ 3,028</b>	<b>\$ (6,980)</b>	<b>\$ (80)</b>	<b>1.2%</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 5,000</b>	<b>\$ 6,209</b>	<b>\$ (6,900)</b>	<b>\$ 3,028</b>	<b>\$ (6,980)</b>	<b>\$ (80)</b>	<b>1.2%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>\$ 21,030</b>	<b>\$ 26,030</b>	<b>\$ 32,239</b>	<b>\$ 32,239</b>	<b>\$ 25,339</b>	<b>\$ (6,900)</b>	<b>-21.4%</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 26,030</b>	<b>\$ 32,239</b>	<b>\$ 25,339</b>	<b>\$ 35,267</b>	<b>\$ 18,359</b>	<b>\$ (6,980)</b>	<b>-27.5%</b>

**FY 2022 ARPA Fund Summary**

		FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021		FY 2022	CHANGE	CHANGE
				BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
<b>REVENUES</b>								
TBD	ARPA Distribution	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ 464,239	#DIV/0!
TBD	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464,239</b>	<b>\$ 464,239</b>	<b>#DIV/0!</b>
<b>EXPENDITURES</b>								
TBD	ARPA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ 464,239	#DIV/0!
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 464,239</b>	<b>\$ 464,239</b>	<b>#DIV/0!</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

<b>OTHER FINANCING SOURCES (USES)</b>											
Other Financing Sources (Uses)	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>NET CHANGE IN FUND BALANCE</b>	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$	-	\$	-	\$	-	\$	464,240	\$	464,240	#DIV/0!
<b>FUND BALANCE, END OF YEAR</b>	\$	-	\$	-	\$	-	\$	<b>464,240</b>	\$	<b>464,240</b>	#DIV/0!

### FY 2022 Emergency Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
7950 Emergency Fund Revenues	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8050 Emergency Fund Expenditures	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 18,294	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 7,609	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 2,000,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 2,007,609	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 2,007,609	\$ 2,007,609	\$ 2,107,609	\$ 100,000	5.0%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 2,007,609	\$ 2,107,609	\$ 2,107,609	\$ 2,207,609	\$ 100,000	4.7%

### FY 2022 Road & Drainage Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Road & Drainage Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8068 Capital Expenditures	\$ -	\$ 76,333	\$ 50,000	\$ 12,910	\$ 150,000	\$ 100,000	200.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 76,333	\$ 50,000	\$ 12,910	\$ 150,000	\$ 100,000	200.0%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (76,333)	\$ (50,000)	\$ (12,910)	\$ (150,000)	\$ (100,000)	200.0%
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 500,000	\$ 220,000	\$ 220,000	\$ 750,000	\$ 530,000	240.9%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 500,000	\$ 220,000	\$ 220,000	\$ 750,000	\$ 530,000	240.9%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 423,667	\$ 170,000	\$ 207,090	\$ 600,000	\$ 430,000	252.9%
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 423,667	\$ 423,667	\$ 593,667	\$ 170,000	40.1%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 423,667	\$ 593,667	\$ 630,757	\$ 1,193,667	\$ 600,000	101.1%

### FY 2022 Town Facilities Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Town Facilities Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8078 Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	#DIV/0!
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	#DIV/0!
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ (60,000)	\$ (60,000)	#DIV/0!
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ 160,000	\$ 160,000	#DIV/0!
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ 160,000	\$ 160,000	#DIV/0!
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 250,000	\$ -	\$ -	\$ 100,000	\$ 100,000	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 350,000	\$ 100,000	40.0%

### FY 2022 Vehicle Replacement Fund Summary

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 YTD ACTUAL	FY 2022 BUDGET	CHANGE (\$)	CHANGE (%)
<b>REVENUES</b>							
----- Vehicle Replacement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>EXPENDITURES</b>							
8081 Capital Expenditures	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ (28,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ (28,000)	-100.0%
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ (28,000)	\$ -	\$ -	\$ 28,000	-100.0%
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In - General Fund	\$ -	\$ 15,000	\$ 49,000	\$ 49,000	\$ 15,000	\$ (34,000)	-69.4%
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ 15,000	\$ 49,000	\$ 49,000	\$ 15,000	\$ (34,000)	-69.4%
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ 15,000	\$ 21,000	\$ 49,000	\$ 15,000	\$ (6,000)	-28.6%

<b>FUND BALANCE, BEGINNING OF YEAR</b>	\$	-	\$	-	\$	15,000	\$	15,000	\$	36,000	\$	21,000	140.0%
<b>FUND BALANCE, END OF YEAR</b>	\$	-	\$	15,000	\$	36,000	\$	64,000	\$	51,000	\$	15,000	41.7%

**TOWN OF SEABROOK ISLAND**

**RESOLUTION NO. 2021-27**

**ADOPTED \_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE TEMPORARY DISCHARGE OF FIREARMS BY THE SEABROOK ISLAND PROPERTY OWNERS ASSOCIATION (SIPOA) WITHIN THE TOWN OF SEABROOK ISLAND FOR THE PURPOSE OF THINNING THE DEER HERD**

**WHEREAS**, the Seabrook Island Property Owners Association (the “SIPOA”) Board of Directors has proposed to thin the deer herd within the corporate limits of the Town of Seabrook Island (the “Town”) by removing up to 75 deer between the dates of December 15, 2021, and January 31, 2022, as part of its authorized wildlife management program; and

**WHEREAS**, the SIPOA has proposed the use of elevated shooting stands, positioned above baited sites, for the purpose of attracting and thinning the deer herd between the hours of 5:00 p.m. and 5:00 a.m.; and

**WHEREAS**, the SIPOA has proposed the use of a marksman, duly qualified and licensed by the State of South Carolina, who shall be retained by SIPOA for the purpose of monitoring and thinning the deer herd via the discharge of firearms; and

**WHEREAS**, Section 18-23(b) the Town Code prohibits the discharge of firearms within the Town’s jurisdiction; and

**WHEREAS**, Section 18-23(c) of the Town Code permits the Town Council, by duly adopted resolution, to grant an exception to the aforementioned prohibition against the discharge of firearms for the purpose of thinning the deer herd as part of a wildlife management program; and

**WHEREAS**, the Town Council believes that it would be in the best interest of the public to thin the deer herd within the town; that the deer management program proposed by the SIPOA would not adversely impact the safety, security, or wellbeing of town residents; and that the methods proposed by SIPOA would cause the least practical interruption to the quiet enjoyment of town residents;

**NOW THEREFORE BE IT RESOLVED**, that the Town Council of the Town of Seabrook Island hereby approves the SIPOA proposal to thin the deer herd within the town limits as part of a wildlife management program, and further, hereby authorizes the discharge of firearms by a marksman retained by SIPOA for the sole purpose of thinning the deer herd on SIPOA property within the Town’s jurisdiction; and

**BE IT FURTHER RESOLVED**, that without further action by Town Council, the foregoing waiver shall be limited only to marksmen retained by SIPOA and operating on SIPOA property

during the period beginning at 5:00 p.m. on December 15, 2021, and ending at 5:00 a.m. on January 31, 2022.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
John Gregg, Mayor

Attest:

\_\_\_\_\_  
Katharine E. Watkins, Town Clerk

**TOWN OF SEABROOK ISLAND**

**RESOLUTION NO. 2021-28**

**ADOPTED \_\_\_\_\_**

**A RESOLUTION ESTABLISHING PREMIUM PAY FOR ESSENTIAL EMPLOYEES OF THE TOWN OF SEABROOK ISLAND FOR USE OF FUNDS RECEIVED BY THE TOWN UNDER THE AMERICAN RESCUE PLAN ACT OF 2021**

**WHEREAS**, the American Rescue Plan Act of 2021 (ARPA) was signed into law by President Joe Biden on March 11, 2021; and

**WHEREAS**, the Town of Seabrook Island, South Carolina has received a distribution of ARPA funding from the United States Treasury and has identified so-called "Premium Pay" for essential government employees as an authorized use of such funds; and

**WHEREAS**, an "Essential Worker" is defined by federal guidelines as "any employee of the state, local or tribal government or workers needed to maintain continuity of operations of essential critical infrastructure sectors;" and

**WHEREAS**, "Essential Work" is defined under federal guidelines as "work involving regular in-person interactions or regular physical handling of items that were also handled by others, but does not include a worker who teleworked from a residence;" and

**WHEREAS**, ARPA rules encourage local governments to provide Premium Pay for low and moderate income employees, i.e., those whose annual wages are less than 150% of the local area's average annual wages for all occupations; and

**WHEREAS**, over the last 22 months, employees of the Town of Seabrook Island have provided, and continue to provide, essential government services during the pandemic at the risk of exposure to COVID-19 and under circumstances where their daily routines have been, and may continue to be, disrupted owing to required testing for COVID-19 infection and other consequences of the COVID-19 pandemic;

**NOW THEREFORE BE IT RESOLVED**, that the Town Council of the Town of Seabrook Island hereby authorizes the use of a portion of its Federal ARPA distribution to provide Premium Pay to town employees, pursuant to the following requirements:

- A. *ELIGIBILITY*. To receive Premium Pay, an employee must meet the following eligibility criteria:
  - 1. The employee must be actively employed by the town as of the effective date of this resolution;

2. The employee must have been employed by the town for a minimum of thirty (30) consecutive days prior to the effective date of this resolution; and
  3. The employee must have performed Essential Work, as that term is defined under federal guidelines, on behalf of the town at any time between March 1, 2020 and the effective date of this resolution.
- B. *PREMIUM PAY.* Eligible employees shall receive a one-time Premium Pay distribution in accordance with the following:
1. *FULL-TIME EMPLOYEES.* Employees who have worked an average of twenty (20) hours or more per week shall receive Premium Pay at the rate of \$125.00 per month for each month, or fraction thereof, that the employee performed Essential Work on behalf of the town between March 1, 2020 and the effective date of this resolution. The total amount of Premium Pay for any full-time employee shall not exceed \$2,750.00 (\$125.00 per month x 22 months = \$2,750.00).
  2. *PART-TIME EMPLOYEES.* Employees who have worked an average of less than (20) hours per week shall receive Premium Pay at the rate of \$62.50 per month for each month, or fraction thereof, that the employee performed Essential Work on behalf of the town between March 1, 2020 and the effective date of this resolution. The total amount of Premium Pay for any part-time employee shall not exceed \$1,375.00 (\$62.50 per month x 22 months = \$1,375.00).
- C. *LIMITATIONS.* Pursuant to federal guidelines, Premium Pay is intended to benefit employees whose annual wages are less than 150% of the local area's average annual wages for all occupations. According to data from the U.S. Bureau of Labor Statistics, the mean annual wage for all occupations within the Charleston metropolitan area is \$76,222 per year. Therefore, the following limitations shall apply to Premium Pay distributions:
1. If the total of wages and calculated Premium Pay exceeds \$76,222, the amount of Premium Pay an employee will receive shall be reduced so that the total equals \$76,222.
  2. Employees making \$76,222 or more are not eligible to receive Premium Pay.
- D. *DISTRIBUTION.* The Town Council hereby instructs the Treasurer to carry out the terms of this resolution and to distribute the payments contemplated herein at the earliest opportunity, but no later than December 31, 2021. Premium Pay distributions shall be subject to all required deductions for payroll taxes.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2021, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2021.



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John Gregg, Mayor

Attest:

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Katharine E. Watkins, Town Clerk