

TOWN OF SEABROOK ISLAND

Town Council – Work Session
September 12, 2023 – 1:00PM

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



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

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

AGENDA

Call to Order – Roll Call – Freedom of Information

Mayor John Gregg

- Charleston County Hazard Mitigation Plan (notice & adoption)
- Report from Seabrook Island Property Owners Association (SIPOA) Long Range Planning Committee meeting of September 12
- Confirmation of SCDHEC approval of Town debris site (SIC Equestrian Center Pasture)
- Notice of planned attendance at SJFD Strategic Planning Meeting September 18
- Community Promotions and Engagement Committee Meeting on October 19

Town Council Members:

- **Jeri Finke**
- **Barry Goldstein**
- **Dan Kortvelesy**

Town Administrator Joe Cronin

- Action Items for September 26, 2023, Meeting
 - Ordinances up for Second Reading:
 - Ord. 2023-08: An ordinance amending the zoning map of the Town of Seabrook Island so as to change the zoning designation for the Charleston County Tax Map Number 149-06-00-016, containing approximately 0.27 +/- acres located at 2125 Royal Pine Drive, from the Moderate Lot Single Family (R-SF2) District to the Conservation (CP) District.
 - Ord. 2023-09: An ordinance amending the zoning map of the Town of Seabrook Island so as to change the zoning designation for the Charleston County Tax Map Number 147-06-00-062, containing approximately 0.317 +/- acres located at 2156 Royal Pine Drive, from the Moderate Lot Single Family (R-SF2) District to the Conservation (CP) District.
 - Ord. 2023-10: An ordinance relating to the recovery of collection costs as part of delinquent debts collected pursuant to the setoff debt collection act.
 - Other Action Items:

- Res. 2023-28: A resolution to authorize the Municipal Association of South Carolina to act as a claimant agency for the collection of debt on behalf of the Town of Seabrook Island in accordance with the setoff debt collection act.
- An agreement with the Municipal Association of South Carolina to Act as Claimant Agency in accordance with the Setoff Debt Collection Act.
- Items for information
 - Update regarding temporary fencing on Seabrook Island Road
 - Update regarding push-button crosswalk and radar

Assistant Town Administrator Katharine Watkins

- July 2023 Financials
- Update regarding notice of non-renewal for MyGov subscription

Adjourn

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-08

ADOPTED _____

AN ORDINANCE AMENDING THE ZONING MAP OF THE TOWN OF SEABROOK ISLAND SO AS TO CHANGE THE ZONING DESIGNATION FOR CHARLESTON COUNTY TAX MAP NUMBER 149-06-00-016, CONTAINING APPROXIMATELY 0.27 +/- ACRES LOCATED AT 2125 ROYAL PINE DRIVE, FROM THE MODERATE LOT SINGLE-FAMILY (R-SF2) DISTRICT TO THE CONSERVATION (CP) DISTRICT.

WHEREAS, on or about July 25, 2023, the Seabrook Island Property Owners Association filed Rezoning Application #90 with the Town of Seabrook Island seeking to change the zoning designation of Charleston County Tax Map Number 149-06-00-016, containing approximately 0.27 +/- acres located at 2125 Royal Pine Drive, from the Moderate Lot Single-Family (R-SF2) district to the Conservation (CP) district; and

WHEREAS, the Seabrook Island Planning Commission reviewed the above referenced rezoning application during its regularly scheduled meeting on August 9, 2023, at which time the Planning Commission made a recommendation to the Mayor and Council that the rezoning request is in the best interest of the Town of Seabrook Island and is consistent with the Town's Comprehensive Plan; and

WHEREAS, a public hearing was held on the above referenced rezoning application on September 26, 2023, as required by law;

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

SECTION 1. Zoning Map Amendment. The Official Zoning District Map of the Town of Seabrook Island is hereby amended to change the zoning designation for Charleston County Tax Map Number 149-06-00-016, containing approximately 0.27 +/- acres located at 2125 Royal Pine Drive, from the Moderate Lot Single-Family (R-SF2) district to Conservation (CP) district. A map of the property subject to this rezoning ordinance is attached hereto as Exhibit A.

SECTION 2. Severability. If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

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

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

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

First Reading: September 26, 2023
Public Hearing: September 26, 2023
Second Reading: October 24, 2023

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-09

ADOPTED _____

AN ORDINANCE AMENDING THE ZONING MAP OF THE TOWN OF SEABROOK ISLAND SO AS TO CHANGE THE ZONING DESIGNATION FOR CHARLESTON COUNTY TAX MAP NUMBER 147-06-00-062, CONTAINING APPROXIMATELY 0.317 +/- ACRES LOCATED AT 2156 ROYAL PINE DRIVE, FROM THE MODERATE LOT SINGLE-FAMILY (R-SF2) DISTRICT TO THE CONSERVATION (CP) DISTRICT.

WHEREAS, on or about July 25, 2023, the Seabrook Island Property Owners Association filed Rezoning Application #91 with the Town of Seabrook Island seeking to change the zoning designation of Charleston County Tax Map Number 147-06-00-062, containing approximately 0.317 +/- acres located at 2156 Royal Pine Drive, from the Moderate Lot Single-Family (R-SF2) district to the Conservation (CP) district; and

WHEREAS, the Seabrook Island Planning Commission reviewed the above referenced rezoning application during its regularly scheduled meeting on August 9, 2023, at which time the Planning Commission made a recommendation to the Mayor and Council that the rezoning request is in the best interest of the Town of Seabrook Island and is consistent with the Town's Comprehensive Plan; and

WHEREAS, a public hearing was held on the above referenced rezoning application on September 26, 2023, as required by law;

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

SECTION 1. Zoning Map Amendment. The Official Zoning District Map of the Town of Seabrook Island is hereby amended to change the zoning designation for Charleston County Tax Map Number 147-06-00-062, containing approximately 0.317 +/- acres located at 2156 Royal Pine Drive, from the Moderate Lot Single-Family (R-SF2) district to Conservation (CP) district. A map of the property subject to this rezoning ordinance is attached hereto as Exhibit A.

SECTION 2. Severability. If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

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

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

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

First Reading: September 26, 2023
Public Hearing: September 26, 2023
Second Reading: October 24, 2023

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2023-10

ADOPTED _____

AN ORDINANCE RELATING TO THE RECOVERY OF COLLECTION COSTS AS PART OF DELINQUENT DEBTS COLLECTED PURSUANT TO THE SETOFF DEBT COLLECTION ACT.

WHEREAS, the Town of Seabrook Island is a claimant agency as defined in the Setoff Debt Collection Act, S.C. Code Ann. § 12-56-10, et seq. (the Act) and is therefore entitled to utilize the procedures set out in the Act to collect delinquent debts owed to the Town of Seabrook Island; and

WHEREAS, “delinquent debt” is defined in the Act to include “collection costs, court costs, fines, penalties, and interest which have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for that sum which is legally collectible and for which a collection effort has been or is being made;” and

WHEREAS, the Town of Seabrook Island has contracted with the Municipal Association of South Carolina to submit claims on its behalf to the SC Department of Revenue pursuant to the Act; and

WHEREAS, the Municipal Association of South Carolina charges an administrative fee for the services it provides pursuant to the Act; and

WHEREAS, the administrative fee charged by the Municipal Association of South Carolina is a cost of collection incurred by the Town of Seabrook Island that arises through contract, and is therefore properly considered as a part of the delinquent debt owed to the Town of Seabrook Island as that term is defined in the Act; and

WHEREAS, the Town of Seabrook Island also incurs internal costs in preparing and transmitting information to the Municipal Association, which costs are also collection costs that are a part of the delinquent debt owed to the Town of Seabrook Island; and

WHEREAS, the Town of Seabrook Island may desire to recover its internal costs of collection by adding such costs to the delinquent debt;

NOW THEREFORE, be it enacted by the Mayor and Council of the Town of Seabrook Island as follows:

1. The Town of Seabrook Island may impose a collection cost of up to \$25.00 to defray its internal costs of collection for any delinquent debts that are sought to be collected pursuant to the provisions of the Setoff Debt Collection Act, S.C. Code Ann. § 12-5610 et. seq. This cost is hereby declared to be a collection cost that arises by operation of law and shall be added to the delinquent debt and recovered from the debtor.

2. The Town of Seabrook Island hereby declares that the administrative fee charged by the Municipal Association of South Carolina is also a collection cost to the City/Town, which shall also be added to the delinquent debt and recovered from the debtor.

3. All Ordinances in conflict with this Ordinance are hereby repealed.

4. This Ordinance shall be effective on the date of final reading, provided however, that this ordinance is declared to be consistent with prior law and practice and shall not be construed to mean that any fees previously charged to debtors as costs of collection under the Act were not properly authorized or properly charged to the debtor.

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

First Reading: August 22, 2023
Public Hearing: September 26, 2023
Second Reading: September 26, 2023

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

RESOLUTION NO. 2023-28

A RESOLUTION TO AUTHORIZE THE MUNICIPAL ASSOCIATION OF SOUTH CAROLINA TO ACT AS A CLAIMANT AGENCY FOR THE COLLECTION OF DEBT ON BEHALF OF THE TOWN OF SEABROOK ISLAND IN ACCORDANCE WITH THE SETOFF DEBT COLLECTION ACT.

WHEREAS, the Setoff Debt Collection Act (S.C. Code Ann. §12-56-10) allows the South Carolina Department of Revenue to render assistance in the collection of debt owed to political subdivisions of the State; and

WHEREAS, the Municipal Association of South Carolina will act as a claimant agency as provided by S.C. Code Ann. §12-56-10 for political subdivisions in South Carolina; and

WHEREAS, the Town of Seabrook Island desires to participate in the Setoff Debt Collection Program of the Municipal Association;

NOW, THEREFORE, BE IT RESOLVED that the Town of Seabrook Island authorizes the Mayor to enter into an agreement with the Municipal Association of South Carolina for the collection of debt owed to the Town of Seabrook Island.

BE IT FURTHER RESOLVED, that the Town of Seabrook Island indemnifies the Municipal Association of South Carolina to the extent permitted by law against any injuries, actions, liabilities or proceedings arising from performance under the setoff debt provisions.

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

Signed: _____
John Gregg, Mayor

Witness: _____
Katharine Watkins, Asst. Town Administrator

AGREEMENT

To Authorize the Municipal Association of South Carolina to Act as Claimant Agency In Accordance with the Setoff Debt Collection Act

State of South Carolina

This agreement made and entered into this _____ day of _____, 20____, between the Municipal Association of South Carolina and the Town of Seabrook Island.

Witnesseth: That for the consideration hereinafter set forth, the Association and the Participant agree that:

1. The Association will act as claimant agency in accordance with the Setoff Debt Collection Act (§12-56-10 et seq.).
2. The Participant will send a postage prepaid letter to each debtor at the address provided to the participant when the debt was incurred or to the debtor's last known address to inform the debtor of its intention to have the Association collect the debt owed under the Setoff Debt Collection Act. The debtor will be given thirty (30) days' notice to pay the debt or file a written protest before it is submitted to the Association. The notice to the debtor shall contain all information and be in the form required by S.C. Code Ann §12-56-62, as currently in effect or as it may be subsequently amended.
3. The Participant will establish a procedure for review of a protest in accordance with the S.C. Code Ann. §12-56-65, as currently in effect or as it may be subsequently amended.
4. The Participant will provide the Association, in a form prescribed by the Association, a certified list of claims before a designated date in December of each year.
5. The Association will compile these claims, including applicable costs and fees as charged by the Participant or by the Association, and submit them to the South Carolina Department of Revenue on or before the date required by the South Carolina Department of Revenue.
 - The South Carolina Department of Revenue will retain \$25 for each successful setoff to defray its collection cost. This fee is in addition to the original debt amount and to the extent such a fee is authorized by law.
 - The Association will retain \$25 for each successful setoff to defray its collection cost. This fee is in addition to the original debt amount and to the extent such a fee is authorized by law.
 - The Association will return all monies including any Participant cost, minus the SCDOR and MASC fee to the Participant.
6. The Participant indemnifies the Association to the extent permitted by law against any injuries, actions, liabilities or proceedings arising from performance under the S.C. Setoff Debt Collection Act, S.C. Code §12-56-10, et seq. or otherwise relating to this agreement.

7. This agreement shall remain in full force and effect until terminated by either party upon giving at least ninety (90) days' notice in writing to the other party. Any claims being processed shall remain covered by this agreement until canceled by the South Carolina Department of Revenue. The Participant shall annually certify to the Association that the Participant has complied with all requirements of the Setoff Debt Collection Act, and that the claims submitted to the Association are valid debts not subject to any pending protest or appeal.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

By: _____
B. Todd Glover
Executive Director

Name of Participant: _____

By: _____
Signature

Title

Date: _____

Town of Seabrook Island

Compiled Financial Statements And Supporting Schedules

**For the Month and Seven Months Ended
July 31, 2023**

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

Accountant's Compilation Report

Town of Seabrook Island
Seabrook Island, South Carolina

Management is responsible for the accompanying financial statements of the Town of Seabrook Island, which comprise the balance sheet – modified cash basis as of July 31, 2023, and the related statement of revenue and expenditures – modified cash basis for the month and six 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
September 8, 2023

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

July 31, 2023

Assets

Current Assets	
Operating Checking Account	\$ 2,765,694.07
Municipal Court Checking Account	11,744.53
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	2,779,317.48
Other Assets	
Investments	6,374,325.93
Total Assets	\$ 9,153,643.41

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 3,540.42
Unearned Revenue	914,915.08
Other Accrued Liabilities	6,850.00
Total Liabilities	925,305.50
Net Assets	
Restricted Fund Balances	
Accommodations Tax	361,453.80
Charleston County Accommodations Tax	19,708.49
Town Accommodations Tax	47,977.08
Municipal Court	3,365.57
Alcohol Tax	44,870.15
Short-term Rental Permits	256,749.88
Total Restricted Fund Balances	477,375.09
Designated Fund Balances	
Emergency	2,120,834.77
Road & Drainage	536,222.22
Town Facilities	211,800.00
Vehicle Replacement	25,000.00
Total Designated Fund Balances	2,893,856.99
General Fund	
Total Fund Balances	4,600,355.95
Total Liabilities and Net Assets	\$ 9,153,643.41

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

For the Month and Seven Months Ended July 31, 2023

	Current Year				Prior Year-to-Date
	Current Month	Year to Date	Annual Budget	% of Annual Budget	
Revenues					
State ATAX (\$25k + 5%)	-	2,282.18	47,500.00	4.8%	2,449.15
Business Licenses	82,841.84	773,534.58	625,000.00	123.8%	558,353.18
Business Licenses - MASC	16,528.95	272,859.25	250,000.00	109.1%	269,194.87
Franchise Fees - Berkeley Elec.	-	-	170,000.00	-	-
Franchise Fees - ATT U-verse	-	1,007.26	5,000.00	20.1%	2,264.87
Franchise Fees - Comcast	16,416.28	32,700.20	55,000.00	59.5%	31,882.88
Contractual Reimbursements	-	-	5,000.00	-	1,175.00
Local Option Sales Tax - County	-	167,638.63	365,000.00	45.9%	153,529.11
Aid to Subdivisions - State	-	12,010.02	48,044.00	25.0%	11,670.73
Planning & Zoning Fees	24,393.88	90,161.52	75,000.00	120.2%	157,033.22
Building Permit Fees - County	-	23,645.60	25,000.00	94.6%	14,949.59
Interest - Investment Pool	26,617.31	168,583.87	25,000.00	674.3%	24,301.19
Interest - Checking Account	23.73	132.81	50.00	265.6%	53.11
Credit Card Convenience Fees	376.46	3,810.68	7,500.00	50.8%	2,562.03
Facility Rentals	-	50.00	50.00	100.0%	-
Miscellaneous Income	0.40	568.51	500.00	113.7%	86.11
Special Projects - Roadway.	-	-	-	-	300.00
Sale of Assets	-	-	100.00	-	-
Sales of Product Income	802.31	12,300.82	-	-	-
Grant Funding	-	-	25,000.00	-	-
Total Revenues	<u>168,001.16</u>	<u>1,561,285.93</u>	<u>1,728,744.00</u>	<u>90.3%</u>	<u>1,229,805.04</u>

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

For the Month and Seven Months Ended July 31, 2023

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries - Gross Wages	62,523.51	408,148.58	761,472.00	53.6%	270,362.44
Salaries - Overtime	545.76	950.68	2,000.00	47.5%	-
Fica	4,751.58	28,573.62	58,554.00	48.8%	20,408.97
Medical Insurance	6,525.54	55,429.64	77,781.00	71.3%	27,557.26
Sc Retirement	10,741.28	67,508.27	127,191.00	53.1%	47,396.82
Pre-Employment Expenses	-	5,375.93	1,500.00	358.4%	831.45
Insurance - Tort Liability	-	16,108.00	15,000.00	107.4%	13,736.00
Insurance - Fidelity Bond	-	764.00	800.00	95.5%	764.00
Insurance - Equipment	-	19,994.64	17,500.00	114.3%	14,992.62
Insurance - Workers Comp	-	730.00	7,500.00	9.7%	349.00
Insurance - Auto Liability	-	3,413.76	4,500.00	75.9%	2,444.85
Professional Services - Auditor (General Fund)	7,500.00	16,500.00	15,500.00	106.5%	9,400.00
Professional Service-Accounting	1,318.31	8,966.08	16,500.00	54.3%	7,249.55
Professional Svcs - Engineering	1,000.00	5,332.50	15,000.00	35.6%	4,091.51
Professional Services - Legal	3,341.56	15,317.38	25,000.00	61.3%	2,937.00
Professional Services - Other	75.10	6,013.02	52,000.00	11.6%	15,093.27
Maintenance - Seabrook Is. Road	-	6,421.65	20,000.00	32.1%	1,513.99
Maintenance - Town Hall	1,154.40	4,858.16	4,000.00	121.5%	1,036.13
Maintenance - Beach	-	843.33	5,000.00	16.9%	3,259.53
Maintenance - Vehicles	1,358.63	2,962.00	4,000.00	74.1%	3,849.93
Fuel Gas & Oil	919.99	4,493.70	7,200.00	62.4%	-
Office Materials And Supplies	924.28	6,850.01	9,500.00	72.1%	4,993.89
Materials & Supplies - Buildings & Grounds Manag	633.19	8,340.22	30,000.00	27.8%	22,632.81
Postage	-	2,190.50	4,500.00	48.7%	1,757.80
Planning And Zoning	-	28.00	500.00	5.6%	56.00
Printing And Scanning Services	635.20	9,393.13	7,500.00	125.2%	8,907.57
Uniforms	214.72	1,623.24	5,600.00	29.0%	428.81
Utilities	1,165.79	8,519.01	27,000.00	31.6%	11,845.39
Telecommunications	936.02	9,683.45	24,300.00	39.8%	8,657.36
Counsel & Committee Expense	-	606.14	1,500.00	40.4%	500.47
Furniture & Equipment	2,843.26	4,526.57	15,000.00	30.2%	15,171.81
Emergency Communications	-	-	7,500.00	-	3,192.00
Memberships, Dues & Subscriptio	220.83	18,102.77	39,150.00	46.2%	15,980.82
Election Expense	-	-	4,000.00	-	3,227.50
Bank Service Charges	188.88	703.94	2,500.00	28.2%	1,698.09
Square Fees	851.06	12,146.93	7,500.00	162.0%	2,328.70
Stripe Convenience Fees	-	-	-	-	3.10
Website	-	-	800.00	-	-
Emergency Preparedness	87.20	11,445.87	34,000.00	33.7%	11,449.65
Equipment Rentals	-	3,296.01	21,000.00	15.7%	4,015.98
Advertising	1,095.94	11,045.82	13,100.00	84.3%	6,053.90
Special Events	-	-	3,000.00	-	-
Travel And Training	804.56	2,428.20	15,750.00	15.4%	1,299.08
Community Promotions	-	2,573.62	7,500.00	34.3%	1,500.00
Contingency	756.30	1,512.81	30,000.00	5.0%	18,570.74
Contracted Services - It	8,393.50	29,061.53	42,000.00	69.2%	23,104.58
Contracted Services - Landscapi	2,100.00	34,608.42	57,500.00	60.2%	18,839.13
Contracted Services - Other	3,390.05	18,916.68	18,500.00	102.3%	15,718.87
Donations	-	-	100,000.00	-	-
Capital Expenditures	-	-	55,000.00	-	43,910.43
Total Expenditures	126,996.44	876,047.81	1,822,198.00	48.1%	693,118.80
Excess of Revenues Over (Under) Expenditures	\$ 41,004.72	685,238.12	(93,454.00)	-	536,686.24

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

For the Month and Seven Months Ended July 31, 2023

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Restricted Fund Balances					
State Atax Fund Reserves					
State Atax (30%)	\$ -	13,693.09	135,000.00	10.1%	14,694.89
State Atax (65%)	-	29,668.35	292,500.00	10.1%	31,838.92
Interest Income	1,284.93	9,173.29	750.00	1223.1%	1,012.60
Total State Accommodation Tax	<u>1,284.93</u>	<u>52,534.73</u>	<u>428,250.00</u>		<u>47,546.41</u>
County Accommodations Tax - Charleston					
Receipts	-	24,892.61	95,000.00	26.2%	15,754.69
Interest Income	70.06	1,699.19	200.00	849.6%	188.24
Total County Accommodations Tax - Charleston	<u>70.06</u>	<u>26,591.80</u>	<u>95,200.00</u>		<u>15,942.93</u>
Town Accommodations Tax - Charleston					
Receipts	23,980.93	50,927.32	180,000.00	28.3%	-
Interest Income	170.55	314.81	250.00	125.9%	-
Total County Accommodations Tax - Town	<u>24,151.48</u>	<u>51,242.13</u>	<u>180,250.00</u>		<u>-</u>
Court Fund					
Court Fines	6,020.26	7,465.26	7,500.00	99.5%	3,478.75
Law Enforcement Surcharge (State)	-	-	1,250.00	-	-
State Assessment (County 11.16%)	-	-	900.00	-	-
State Assessment (State 88.84%)	-	-	7,163.00	-	-
Victim Advocate Surcharge (County)	-	-	1,250.00	-	-
Interest Income	11.96	21.69	150.00	14.5%	-
Total County Accommodations Tax - Town	<u>6,032.22</u>	<u>7,486.95</u>	<u>18,213.00</u>		<u>3,478.75</u>
Alcohol Tax					
Receipts	-	3,000.00	5,000.00	60.0%	5,000.00
Interest Income	159.51	988.18	150.00	658.8%	143.43
Total Alcohol Tax	<u>159.51</u>	<u>3,988.18</u>	<u>5,150.00</u>		<u>5,143.43</u>
STR Permit					
Receipts	5,185.72	257,199.88	234,000.00	109.9%	-
Total STR Permit	<u>5,185.72</u>	<u>257,199.88</u>	<u>234,000.00</u>		<u>-</u>
Total Restricted Fund Receipts	<u>\$ 36,883.92</u>	<u>399,043.67</u>	<u>961,063.00</u>	<u>41.5%</u>	<u>72,111.52</u>
Expenditures Used toward Restricted Fund Balances					
State Atax Fund Reserves					
Tourism Promotion (30%)	\$ -	13,693.09	135,000.00	10.1%	14,694.89
Tourism Related Expenditures (65%)	11,323.41	92,146.17	395,500.00	23.3%	137,456.47
Total State Accommodation Tax	<u>11,323.41</u>	<u>105,839.26</u>	<u>530,500.00</u>		<u>152,151.36</u>
County Accommodations Tax - Charleston					
Contracted Services - Beach Patrol	37,599.00	94,999.68	95,000.00	100.0%	32,325.00
Total County Accommodations Tax - Charleston	<u>37,599.00</u>	<u>94,999.68</u>	<u>95,000.00</u>		<u>32,325.00</u>
Town Accommodations Tax - Charleston					
Contracted Services - Beach Patrol	2,245.33	3,265.05	40,000.00	8.2%	-
Total Town Accommodations Tax	<u>2,245.33</u>	<u>3,265.05</u>	<u>40,000.00</u>		<u>-</u>
Court Fund					
Salaries - Gross Wages (Court Fund)	-	500.00	4,200.00	11.9%	1,075.00
FICA	-	-	322.00	-	-
SC Retirement	-	-	759.00	-	-
Jury Trials	-	-	1,650.00	-	-
Law Enforcement Surcharge (State)	1,350.00	1,475.00	1,250.00	118.0%	-
Professional Services - Auditor (Court Fund)	-	-	1,000.00	-	-
State Assessment (County 11.16%)	203.97	377.93	900.00	42.0%	254.93
State Assessment (State 88.84%)	623.66	2,008.45	7,163.00	28.0%	4,229.71
Travel & Training	-	-	750.00	-	-
Victim's Advocate Surcharge (County)	1,350.00	1,475.00	1,250.00	118.0%	200.00
Total Court Fund	<u>3,527.63</u>	<u>5,836.38</u>	<u>19,244.00</u>		<u>5,759.64</u>
Alcohol Tax					
Capital Expenditures	-	-	20,000.00	-	-
Total Alcohol Tax	<u>-</u>	<u>-</u>	<u>20,000.00</u>		<u>-</u>
Total Used Toward Restricted funds	<u>\$ 54,695.37</u>	<u>209,940.37</u>	<u>704,744.00</u>	<u>29.8%</u>	<u>190,236.00</u>

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

For the Month and Seven Months Ended July 31, 2023

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Designated Fund Balances					
Emergency Fund					
Emergency Fund Revenues	-	195.47	-	-	-
Total Emergency Fund	<u>-</u>	<u>195.47</u>	<u>-</u>		<u>-</u>
Total Designated Fund Receipts	<u>\$ -</u>	<u>195.47</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Used toward Designated Fund Balances					
Road and Drainage Fund					
Capital Expenditures	8,352.00	38,845.00	-	-	24,505.00
Total Road and Drainage Fund	<u>8,352.00</u>	<u>38,845.00</u>	<u>-</u>		<u>24,505.00</u>
Town Facilities Fund					
Capital Expenditures	9,750.00	34,450.00	-	-	2,500.00
Total Town Facilities Fund	<u>9,750.00</u>	<u>34,450.00</u>	<u>-</u>		<u>2,500.00</u>
Vehicle & Equipment Replacement Fund					
Vehicle & Equipment Replacement Fund Expenditures	-	-	-	-	39,000.00
Total Vehicle & Equipment Replacement Fund	<u>-</u>	<u>-</u>	<u>-</u>		<u>39,000.00</u>
Total Used Toward Designated funds	<u>\$ 18,102.00</u>	<u>73,295.00</u>	<u>-</u>	<u>-</u>	<u>66,005.00</u>

Supporting Schedules

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

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
	TOTALS 12/31/2022	67,012.58	-	-	414,758.33	414,758.33
	AUDITORS' ADJUSTMENT				-	-
	ADJUSTED BEGINNING BALANCE	67,012.58	-	-	414,758.33	414,758.33
Jan-23	Received from State	(67,012.58)	-	-	-	-
	Ck# 7719 Pyro Shows East Coast		-	-	(10,000.00)	(10,000.00)
	Interest Income		-	-	1,325.05	1,325.05
	TOTALS 1/31/2023	-	-	-	406,083.38	406,083.38
Feb-23	Ck# 7737 St. Johns Fire District		-	-	(18,500.00)	(18,500.00)
	Interest Income		-	-	1,286.15	1,286.15
	TOTALS 2/28/2023	-	-	-	388,869.53	388,869.53
Mar-23	Ck# 7763 CJM Concrete		-	-	(6,000.00)	(6,000.00)
	Ck# 7766 Scape a Lot				(2,375.00)	(2,375.00)
	Ck# 7770 Truist Bank				(511.65)	(511.65)
	Interest Income		-	-	1,259.32	1,259.32
	TOTALS 3/31/2023	-	-	-	381,242.20	381,242.20
Apr-23	Received from State		2,282.18	13,693.09	29,668.35	45,643.62
	Transfer to General Fund		(2,282.18)			(2,282.18)
	Truist Bank		-	-	(12,264.03)	(12,264.03)
	Interest Income		-	-	1,450.13	1,450.13
	TOTALS 4/30/2023	-	-	13,693.09	400,096.65	413,789.74
May-23	CK# 7803 Barrier Island Ocean Rescue		-	-	(21,268.26)	(21,268.26)
	CK# 7804 Lowcountry Marine Mammal				(851.44)	(851.44)
	Truist Bank				(5,664.69)	(5,664.69)
	CK# 7816 Charleston Area Conv Ctr			(13,693.09)		(13,693.09)
	Interest Income		-	-	1,315.56	1,315.56
	TOTALS 5/31/2023	-	-	-	373,627.82	373,627.82
Jun-23	CK# 7844 David Tabaka		-	-	(270.00)	(270.00)
	CK# 7840 Katharine Watkins				(54.46)	(54.46)
	CK# 7851 Lowcountry Marine Mammal				(1,316.44)	(1,316.44)
	Truist Bank				(1,196.79)	(1,196.79)
	CK# 7860 Molly Durin Music LLC				(200.00)	(200.00)
	CK# 7865 Don Colton				(150.00)	(150.00)
	CK# 7880 Don Colton				(200.00)	(200.00)
	Interest Income		-	-	1,252.15	1,252.15
	TOTALS 6/30/2023	-	-	-	371,492.28	371,492.28
Jul-23	Truist Bank		-	-	(223.41)	(223.41)
	CK# 7893 The Time Pirates				(550.00)	(550.00)
	CK# 7895 Pyro Shows East Coast				(10,000.00)	(10,000.00)
	CK# 7897 Kevin Church				(550.00)	(550.00)
	Interest Income		-	-	1,284.93	1,284.93
	TOTALS 7/31/2023	-	-	-	361,453.80	361,453.80

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

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	48,250.46	-	-	88,116.37
	ADJUSTMENT TO ESTIMATE		-			-
	ADJUSTED BEGINNING BALANCE	-	48,250.46	-	-	88,116.37
Jan-23	Interest Income	-	-		157.96	157.96
	TOTALS 1/31/2023	-	48,250.46	-	157.96	88,274.33
Feb-23	Received from State	-	16,832.92			16,832.92
	Interest Income			-	216.41	216.41
	TOTALS 2/28/2023	-	65,083.38	-	157.96	105,323.66
Mar-23	Interest Income	-	-		349.06	349.06
	TOTALS 3/31/2023	-	65,083.38	-	507.02	105,672.72
Apr-23	Interest Income	-	-		371.63	371.63
	TOTALS 4/30/2023	-	65,083.38	-	878.65	106,044.35
May-23	Received from State	-	8,059.69			8,059.69
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(17,556.35)		(17,556.35)
	Interest Income				341.15	341.15
	TOTALS 5/31/2023	-	73,143.07	(17,556.35)	1,219.80	96,888.84
Jun-23	Ck# 7841 Barrier Is. Ocean Rescue	-	-	(39,844.33)		(39,844.33)
	Interest Income				192.92	192.92
	TOTALS 6/30/2023	-	73,143.07	(57,400.68)	1,412.72	57,237.43
Jul-23	Ck# 7891 Barrier Is. Ocean Rescue	-	-	(37,599.00)		(37,599.00)
	Interest Income				70.06	70.06
	TOTALS 7/31/2023	-	73,143.07	(94,999.68)	1,482.78	19,708.49

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

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	-	-	-	-
	ADJUSTMENT TO ESTIMATE	-	-	-	-	-
	ADJUSTED BEGINNING BALANCE	-	-	-	-	-
Jan-23	Interest Income	-	-	-	-	-
	TOTALS 1/31/2023	-	-	-	-	-
Feb-23	Interest Income	-	-	-	-	-
	TOTALS 2/28/2023	-	-	-	-	-
Mar-23	Received from County	-	1,016.35	-	-	1,016.35
	Interest Income	-	-	-	3.37	3.37
	TOTALS 3/31/2023	-	1,016.35	-	-	1,019.72
Apr-23	Received from County	-	6,241.44	-	-	6,241.44
	Interest Income	-	-	-	25.54	25.54
	TOTALS 4/30/2023	-	6,241.44	-	25.54	7,286.70
May-23	Received from County	-	1,510.98	-	-	1,510.98
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(1,019.72)	-	(1,019.72)
	Interest Income	-	-	-	27.48	27.48
	TOTALS 5/31/2023	-	1,510.98	(1,019.72)	-	7,805.44
Jun-23	Received from County	-	18,177.62	-	-	18,177.62
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	-	-	-
	Interest Income	-	-	-	87.87	87.87
	TOTALS 6/30/2023	-	18,177.62	-	87.87	26,070.93
May-23	Received from County	-	23,980.93	-	-	23,980.93
	Ck# 7871 Barrier Is. Ocean Rescue	-	-	(2,245.33)	-	(2,245.33)
	Interest Income	-	-	-	170.55	170.55
	TOTALS 5/31/2023	-	23,980.93	(2,245.33)	-	47,977.08

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

DATE	REVENUES	EXPENDITURES				TOTAL
		LE SURCHARG	COUNTY ASSESSMEN	STATE ASSESSMEN	VICTIM'S ADVOCARE	
TOTALS 12/31/2022	-	-	-	-	-	-
ADJUSTMENT TO ESTIMATE	-	-	-	-	-	-
ADJUSTED BEGINNING BALANCE	-	-	-	-	-	-
Jan-23 Interest Income	-	-	-	-	-	-
TOTALS 1/31/2023	-	-	-	-	-	-
Feb-23 Interest Income	-	-	-	-	-	-
TOTALS 2/28/2023	-	-	-	-	-	-
Mar-23 Court Fines	1,083.75	-	-	-	-	1,083.75
Interest Income	-	-	-	-	-	-
TOTALS 3/31/2023	1,083.75	-	-	-	-	1,083.75
Apr-23 Interest Income	3.81	-	-	-	-	3.81
TOTALS 4/30/2023	1,087.56	-	-	-	-	1,087.56
May-23 Court Fines	361.25	-	-	-	-	361.25
Ck# 4910 SC State Treasurer	-	(75.00)	-	(389.76)	-	(464.76)
Ck# 4911 County Treasurer	-	-	(53.99)	-	(75.00)	(128.99)
Interest Income	3.02	-	-	-	-	3.02
TOTALS 5/31/2023	1,451.83	(75.00)	(53.99)	(389.76)	(75.00)	858.08
Jun-23 Interest Income	-	-	-	-	2.90	2.90
TOTALS 6/30/2023	1,451.83	(75.00)	(53.99)	(389.76)	(72.10)	860.98
Jul-23 Court Fines	6,020.26	-	-	-	-	6,020.26
Ck# 4912 SC State Treasurer	-	(25.00)	-	(143.25)	-	(168.25)
Ck# 4913 County Treasurer	-	-	(18.00)	-	(25.00)	(43.00)
Ck# 4914 SC State Treasurer	-	(1,325.00)	-	(480.41)	-	(1,805.41)
Ck# 4915 County Treasurer	-	-	(185.97)	-	(1,325.00)	(1,510.97)
Interest Income	11.96	-	-	-	-	11.96
TOTALS 7/31/2023	7,484.05	(1,425.00)	(257.96)	(1,013.42)	(1,422.10)	3,365.57

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

DATE		Alcohol Tax	American Rescue Plan Act (ARPA)	Short-Term Rental Permits
	TOTALS 12/31/2022	40,881.97	-	-
	AUDITORS' ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE	<u>40,881.97</u>	<u>-</u>	<u>-</u>
Jan-23	Interest Income	115.50	-	-
	TOTALS 1/31/2023	<u>40,997.47</u>	<u>-</u>	<u>-</u>
Feb-23	STR Permit Fees	-	-	3,725.00
	Interest Income	124.19	-	-
	TOTALS 2/28/2023	<u>41,121.66</u>	<u>-</u>	<u>3,725.00</u>
Mar-23	STR Permit Fees	-	-	1,850.00
	Interest Income	136.28	-	-
	TOTALS 3/31/2023	<u>41,257.94</u>	<u>-</u>	<u>5,575.00</u>
Apr-23	STR Permit Fees	-	-	133,225.00
	Interest Income	145.10	-	488.14
	TOTALS 4/30/2023	<u>41,403.04</u>	<u>-</u>	<u>139,288.14</u>
May-23	Received from State	3,000.00	-	-
	STR Permit Fees	-	-	80,352.00
	Interest Income	156.90	-	776.10
	TOTALS 5/31/2023	<u>44,559.94</u>	<u>-</u>	<u>220,416.24</u>
Jun-23	STR Permit Fees	-	-	30,300.00
	Interest Income	150.70	-	847.92
	TOTALS 6/30/2023	<u>44,710.64</u>	<u>-</u>	<u>251,564.16</u>
Jul-23	STR Permit Fees	-	-	4,273.00
	Interest Income	159.51	-	912.72
	TOTALS 7/31/2023	<u>44,870.15</u>	<u>-</u>	<u>256,749.88</u>

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

DATE	Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund
TOTALS 12/31/2022	2,120,639.30	559,107.22	236,500.00	25,000.00
AUDITORS' ADJUSTMENT	-	-		
ADJUSTED BEGINNING BALANCE	2,120,639.30	559,107.22	236,500.00	25,000.00
Jan-23	Ck# 7701 Machael E Karamus Architect Ck# 7703 Machael E Karamus Architect Ck# 717 ESP Associates	- (6,720.00)	(3,250.00) (4,750.00)	-
TOTALS 1/31/2023	2,120,639.30	552,387.22	228,500.00	25,000.00
Feb-23	No Activity	-		-
TOTALS 2/28/2023	2,120,639.30	552,387.22	228,500.00	25,000.00
Mar-23	Ck# 7769 Machael E Karamus Architect Ck# 7776 Machael E Karamus Architect	-	(5,000.00) (2,500.00)	-
TOTALS 3/31/2023	2,120,639.30	552,387.22	221,000.00	25,000.00
Apr-23	Ck# 7792 A.H. Schwacke & Assoc ACH - ESP Associates	- (5,845.00)	(950.00)	-
TOTALS 4/30/2023	2,120,639.30	546,542.22	220,050.00	25,000.00
May-23	Received from State Ck# 7819 ESP Associates Ck# 7826 Seabrook Is. Utility Comm Ck# 7821 Michael E Karamus Architect	14,845.99 (14,650.52)	(10,320.00) (8,250.00)	-
TOTALS 5/31/2023	2,120,834.77	536,222.22	211,800.00	25,000.00
Jun-23	No Activity	-		-
TOTALS 6/30/2023	2,120,834.77	536,222.22	211,800.00	25,000.00
Jul-23	Ck# 7881 ESP Associates Ck# 7889 Machael E Karamus Architect ESP Associates	- - -	(8,352.00) (5,750.00) (4,000.00)	- - -
TOTALS 7/31/2023	2,120,834.77	527,870.22	202,050.00	25,000.00