TOWN OF SEABROOK ISLAND

Town Council Meeting November 16, 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/82540149330?pwd=TVZ1RVE0ZklwRVRKSUZmLzZmZDkvQT09
- To join by phone: Call (646) 558-8656 *Please note that long distance rates may apply*
- Meeting ID: 858 2624 0376 Passcode: 015286

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
- Mail or Hand Deliver: 2001 Seabrook Island Road, Seabrook Island, SC 29455

AGENDA

- 1. Call to Order Roll Call Freedom of Information
- **2. Minutes:** Town Council Meeting October 26th, 2021

Town Council Special Called Meeting October 28th, 2021

- **3. Financials:** For the Month of October 2021
- 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
- 5. Citizens/Guests Presentations, Comments:
 - Ted Flerlage Presentation for ongoing short term rental issue
- 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
 - Discussion and Vote on Request for a Special Election to be held in February 2022
 - Follow-up on Resident's Request for Relief Under the Town's Business License
 Ordinance
 - Follow-up on Comment Submitted on Behalf of the Town Concerning Proposed Planned Development (Island Park Place Medical Health and Wellness Village)
 - Town Committee Chair Nominations
 - Town Board of Zoning Appeals Nominations
 - o Town Planning Commission Nominations.

Town Administrator

- o 2021 Holiday Party (December 9, 2021 5:30 to 7:30 PM)
- Seafields Update
- Update to Town Hall Mask Policy
- Zoning Administrator
- Town Council Members
- Utility Commission

9. Petitions Received, Referred or Disposed of:

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

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)
- 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

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

13. Public Comments:

14. Adjourn

TOWN OF SEABROOK ISLAND

Town Council Meeting October 26, 2021 – Virtual



MINUTES

1. Call to Order - Roll Call - Freedom of Information

The October 26, 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 Public Hearing September 28th, 2021

Town Council Meeting September 28th, 2021

Ways and Means Committee Meeting October 12th, 2021 Town Council Special Called Meeting October 14th, 2021 Town Council Special Called Meeting October 21st, 2021

Councilwoman Finke moved to approve the Public Hearing Minutes of September 28th; Councilwoman Fox seconded. All voted in favor.

The Public Hearing minutes of September 28th were approved.

Councilwoman Finke moved to approve the meeting minutes of September 28th; Councilwoman Fox seconded. All voted in favor.

The meeting minutes of September 28th were approved.

Councilwoman Finke moved to approve the Ways and Means Committee meeting minutes of October 12th; Councilwoman Fox seconded. All voted in favor.

The Ways and Means Committee meeting minutes of October 12th were approved.

Councilwoman Finke moved to approve the special called meeting minutes of October 14th; Councilwoman Fox seconded. All voted in favor.

The special called meeting minutes of October 14th were approved.

Councilwoman Finke moved to approve the special called meeting minutes of October 21st; Councilwoman Fox seconded. All voted in favor.

The special called meeting minutes of October 21st were approved.

3. Financials: For the Month of September 2021

Mayor John Gregg reviewed the financials for September as follows:

- The total fund balance for the period ending September 30, 2021, was \$6,213,297 about \$875,286 more than the balance as of September 30, 2020, and about \$1,258,771 more than for the same period of 2019.
- Unrestricted revenue for September totaled \$57,719 and unrestricted revenue for the year totaled \$1,252,711, representing about 94% of the 2021 annual budget and being about \$263,417 more than for the same period in 2020.
- Expenditures for September totaled \$74,883 and expenditures for the year totaled \$701,775, representing about 50% of the 2021 annual budget. Expenditures for the year were about \$38,662 more compared to the same period of 2020.
- Excess of expenditures over revenues was \$17,164 for the month of September and
 excess of revenues over expenditures for the year was \$550,936 compared to an excess
 of revenues over expenditures of about \$326,181 as of September 30, 2020, reflecting
 the significantly greater revenue in the period this year as compared to the same period
 of 2020.

4. Public Hearing:

 Ordinance 2021-11: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 32, Waterways and Beaches; Article II, Beachfront Management; Division 2, Restrictions; Section 32-42, Vehicle Use; so as to amend the requirements relating to the operation of motor vehicles on the beaches of Seabrook Island

No public comments were made.

 Ordinance 2021-12: An ordinance adopting a temporary moratorium on the consideration of zoning map amendments (i.e., "rezonings"), annexation requests, and certain subdivision approvals for a period not to exceed one hundred and eighty (180) days

No public comments were made.

 Ordinance 2021-13: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article V, Financial Administration; Division 2, Purchasing Requirements; so as to amend the policies and procedures related to the procurement of goods and services by the town

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 2:47PM.

5. Citizens/Guests Presentations, Comments:

Presentations:

• Ted Flerlage – Preserve Seabrook petition presentation

Mr. Flerlage presented to Council about the petition submitted on October 4th with the update on October 25th and why this is necessary for the Town.

A copy of his presentation is attached with the minutes.

• Paul McLaughlin – Preserve Seabrook petition presentation

Mr. McLaughlin presented to Council about the petition submitted on October 4th with the update on October 25th and this is necessary for the Town.

A copy of his presentation is attached with the minutes.

• Nancy Buck – Presentation against short-term rental caps

Ms. Buck presented to Council against the proposed petition to limit short-term rentals and why short-term rentals are important to the community.

A copy of her presentation is attached with the minutes.

Dr. William Marsteller – Presentation against the petition submitted to Council

Dr. Marstellar spoke to Council against the proposed petition submitted to Council that limits short-term rentals and used himself as an example of why they are important to the community. He also added these issues should be made with the Seabrook Island Property Owners Association (SIPOA) to include all property owners.

There was no presentation submitted to Council.

Comments:

David Paschkes – Comment regarding the petition submitted to Council

Mr. Paschkes spoke against the proposed petition to Council and summarized how he became a property owner of Seabrook Island by renting a short-term rental. He also added that if a committee were formed regarding this issue, he would volunteer to be on this committee.

Mary Ann Lloyd – Comment in opposition to the petition submitted to Council

Ms. Llyod spoke against the proposed petition to Council and added this issue be brought to SIPOA for all property owners to give input.

• Terri Murphy – Comment in opposition to the petition submitted to Council

Ms. Murphy spoke against the proposed petition to Council and summarized how she became a property owner of Seabrook Island by renting a short-term rental.

Mary Gwyn – Comment in opposition to the petition submitted to Council

Ms. Gwyn spoke against the proposed petition to Council and added that she has been coming to Seabrook Island since 1977 through short-term rentals.

James Edmiston – Comment in opposition to the petition submitted to Council

Mr. Edmiston spoke against the proposed petition to Council and against any future restrictions on short-term rentals.

David Zimmerman – Comment in opposition to the petition submitted to Council

Mr. Zimmerman spoke against the proposed petition and brought up his concerns on what this proposed petition will do to the island. He used himself as an example of why short-term rentals are important to the island.

Mayor Gregg opened the floor for other comments and allowed up to one minute to speak for each comment.

- Lisa (no last name given) commented that the issue of short-term rentals is a Town issue to evaluate and spoke in favor of the petition presented.
- Alan Weiss spoke in favor of the petition submitted to Council and used himself as an example of issues with short-term rentals.
- Ted Flerlage clarified what the petition asked for and added if a committee is formed to discuss this issue, he would volunteer to be a part of it.
- Paul McLaughlin responded to other comments made against the petition and clarified surrounding jurisdictions who have made short-term rental caps.
- James Lagos commented against the petition presented and used himself as an example of how short-term rentals are important.

6. Reports of Standing Committees, Commissions, Boards:

• Public Relations/Communications

Councilwoman Fox the public relation and communications updates from the Town posted in the Seabrooker and Tidelines.

Public Safety & Special Projects

Councilman Goldstein updated Council that road design project with ESP is moving forward.

Councilman Goldstein summarized the Public Safety meeting for October, and they are reviewing the after-action report from the emergency disaster exercise for the November meeting.

• Beach Administration and Community & Government Relations

Councilwoman Finke updated Council that research to update the beach ordinance is still ongoing and will work with the proposed Environmental Committee to review all aspects of the ordinance and make a recommendation for Council. She added this would also include review of the no wake zone area.

Council discussed including the use of flying lanterns, balloons, etc. to be included with the research for the revisions to the beach ordinance.

Councilwoman Finke informed Council the Community Promotions Grant Committee will be coming together to make some changes/clarifications on the application process and eligibility of which projects for funding.

Councilwoman Finke thanked residents for their emails and has responded to all of them and added that sometimes her email does end up in the spam folder and reminded residents to check there as well.

Ways & Means

Mayor Gregg summarized the Ways and Means Committee meeting of October 12th, 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:

None.

8. Reports of Town Officers:

- Mayor John Gregg
 - Follow-up concerning cooperation with the Town of Kiawah Island regarding Johns Island roads

Mayor Gregg updated Council that representatives of Seabrook and Kiawah met with Charleston County Council Chairman Teddie Pryor on October 22. He

added that he believes the Town of Kiawah has scheduled a meeting for the week of October 24 with representatives of Charleston County who are engaged in planning for roads on Johns Island. Both Towns continue to consider advocacy for improvements of Segment C (Bohicket Road from Maybank Highway to Betsy Kerrison Parkway).

Contemplated short-term rental discussions with the Seabrook Island Property
 Owners Association

Mayor Gregg notified Council that he will be meeting with representatives of SIPOA along with the Mayor Pro Tem on November 5 to discuss matters relating to short-term rentals.

Town Administrator/Zoning Administrator

DSO & Zoning Map Update

Town Administrator Cronin updated Council on the remaining steps for the Development Standards Ordinance (DSO) and zoning map updates. He added there will be another meeting of the DSO Advisory Board to review the latest update and move forward with adoption in mid-November.

Contract Updates: Exterior Maintenance & Painting Services / Roof Replacement

Town Administrator Cronin updated Council on the two contacts awarded to Mariner Construction for the exterior maintenance and painting services, and for the Town Hall roof replacement.

- Town Administrator Cronin updated Council that the Town was awarded the MASC (Municipal Association of South Carolina) Hometown Economic Development Grant in the amount of \$25,000 for the gateway and wayfinder signage for the Town.
- Town Administrator Cronin reminded Council the new Zoning Administrator and Chief Code Enforcement Officer Tyler Newman starts on November 1, 2021.
- Town Administrator Cronin summarized the 2020 Census Data for the Town of Seabrook with regards to population, housing units, occupancy of the housing units, and occupancy rate.

Town Council Members

None.

Utility Commission

Commissioner Smith summarized the Utility Commission meeting of September 15th, the August financials, and the water usage and distribution for August. The next Utility Commission Meeting will be on October 20th with a budget meeting on October 27th.

9. Petitions Received, Referred or Disposed of:

Preserve Seabrook: It's Our Home (Received October 4, 2021, updated October 25, 2021)

Mayor Gregg clarified that Council is not voting today on any ordinance or resolution concerning the proposed referendum of the petition received October 4 or the updated petition received October 25. Further, it is to be understood that were Council to determine that further regulation of short-term rentals by the Town be appropriate, the process to achieve that regulation would afford all interested parties an opportunity to be heard through outreach and/or public hearings. As for the petition, it is noted that State law requires that a referendum question be made available no later than forty-five days in advance of the relevant election. Notwithstanding that today's agenda allowed both presentations and comments concerning the petition, the result of the untimeliness of submission of the petition is that the request for placing the proposed referendum on the ballot for the Town's 2021 election is denied.

In view of the extraordinary volume of comments received by the Town concerning the petition, Mayor Gregg proposed to "re-invigorate" the Town's *Ad Hoc* Committee for Short-Term Rentals with a charge to review the petition and related materials to identify topics for factual inquiry. He added that it is his intention that the *Ad Hoc* Committee report to Council with recommendations for such inquiries, including the assertion of "un-checked growth of short-term rentals". Mayor Gregg also added that it is his expectation that results of such inquiries may produce information that would be worthy of sharing with SIPOA as SIPOA and the Town undertake cooperative effort to address matters of concern to residents.

Mayor Gregg noted to Council that he found the proposed referendum objectionable as pertaining to a legislative matter for Council while excluding participation by non-resident property owners who do not have the right to vote in a Town election. He added the petitioners were made aware that changes to zoning are not susceptible of address by referenda but have persisted in pursuing a non-binding referendum in an apparent attempt to induce Council to effect such changes.

10. Ordinances for Second Reading:

 Ordinance 2021-11: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 32, Waterways and Beaches; Article II, Beachfront Management; Division 2, Restrictions; Section 32-42, Vehicle Use; so as to amend the requirements relating to the operation of motor vehicles on the beaches of Seabrook Island

Councilwoman Finke moved to approve Ordinance 2021-11; Councilwoman Fox seconded. All voted in favor.

Ordinance 2021-11 passed second reading and was adopted.

 Ordinance 2021-12: An ordinance adopting a temporary moratorium on the consideration of zoning map amendments (i.e., "rezonings"), annexation requests, and certain subdivision approvals for a period not to exceed one hundred and eighty (180) days

Councilwoman Finke moved to approve Ordinance 2021-12; Councilwoman Fox seconded. All voted in favor.

Ordinance 2021-12 passed second reading and was adopted.

 Ordinance 2021-13: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article V, Financial Administration; Division 2, Purchasing Requirements; so as to amend the policies and procedures related to the procurement of goods and services by the town.

Councilwoman Finke moved to approve Ordinance 2021-13; Councilwoman Fox seconded. All voted in favor.

Ordinance 2021-13 passed second reading and was adopted.

11. Ordinances for First 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 with the effective date of January 1, 2022; Councilwoman Fox seconded. All voted in favor.

Ordinance 2021-14 passed first reading.

12. Miscellaneous Business:

 Resolution 2021-24: A resolution directing the expenditure of unbudgeted revenues from the Charleston County Accommodations Tax Program

Councilwoman Finke moved to approve Resolution 2021-24; Councilwoman Fox seconded. All voted in favor.

Resolution 2021-24 was approved.

13. Public Comments:

David Zimmerman thanked Council for all their service to the Town.

14. Adjourn

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

The meeting adjourned at 4:38PM.

Date: November 1, 2021 Prepared by: Xatharine & Watkins

Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Special Called Meeting October 28, 2021 – Virtual



Minutes

CALL TO ORDER

The October 28, 2021, Special Called 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.

ACTION ITEMS

 Resolution 2021-25: A resolution to appoint and commission Tyler Newman as a Code Enforcement Officer for the proper security and general welfare for the Town of Seabrook Island

Council clarified the effective date for Resolution 2021-25

Councilwoman Finke moved to approve Resolution 2021-25 with an effective date of November 1st, 2021; Councilwoman Fox seconded. All voted in favor.

Resolution 2021-25 was approved.

ITEMS FOR INFORMATION / DISCUSSION

1. Discussion of Amendments to Business License Ordinance

Town Administrator Cronin reviewed the business license ordinance update based on the State Standardization Act, and staff's recommendation for changes.

Council discussed the inside vs outside rates and using future revenues to fund upcoming projects (road and drainage, garage, etc.) or for emergencies.

Council voted on approving the staff recommendation for updating the business license ordinance as follows:

Ayes: Finke, Fox, Mayor Gregg

Nays: Goldstein

Staff's recommendation for updating the business license ordinance was approved and will be written into an ordinance for the upcoming November meeting.

2. Discussion of Building & Grounds Staffing Options

Town Administrator Cronin reviewed for Council aspects of the proposed staffing by the Town for building and grounds maintenance, including costs as compared to continued contracting for those services, with particular consideration of the man-hours required for the services.

Council discussed the equipment that would need to be purchased and potentially going green. Council approved having the 2022 budget reflect changes for the proposed assumption of the building and grounds maintenance services by Town staff.

ITEMS FOR INFORMATION/DISCUSSION

1. Review and Discussion of Draft FY 2022 Budget

- o Draft Restricted Fund Budgets
 - State ATAX Fund

Town Administrator Cronin summarized the State ATAX (Accommodations Tax) fund by line item for Council.

Council discussed increasing the fireworks display to account for inflation and to add a performance by the Charleston Symphony Orchestra to be financed by ATAX revenues.

County ATAX Fund

Town Administrator Cronin summarized the County ATAX fund by line item for Council.

Alcohol Tax Fund

Town Administrator Cronin summarized the Alcohol Tax Fund by line item for Council and clarified what the tax is.

Council discussed replacing beach signage from this fund and who would replace the signs on the beach.

 Town Administrator Cronin recommended the creation of another restricted fund for the American Rescue Plan (ARP) funds received.

Council discussed what these funds could be used for and potentially using them for the road and drainage project to Seabrook Island Road.

Draft Designated Fund

o Emergency Fund

Town Administrator Cronin summarized the Emergency fund for Council.

Mayor Gregg clarified the bond amount line item if the town were to ever need to obtain a bond.

o Road and Drainage Fund

Town Administrator Cronin summarized the Road and Drainage Fund for Council by line item.

o Town Facilities Fund

Town Administrator Cronin summarized the Town Facilities Fund for Council by line item.

ADJOURN

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

The meeting adjourned at 3:01PM.

Date: October 29th, 2021 Prepared by: Xatharine & Watkins

Town Clerk/Treasurer

Compiled Financial Statements And Supporting Schedules

For the Month and Ten Months Ended October 31, 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 October 31, 2021, and the related statement of revenue and expenditures – modified cash basis for the month and ten months then ended, and the accompanying supporting schedules, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Duffy & Basha, LLC

Duffy & Basha, CPAs Charleston, South Carolina November 15, 2021

Balance Sheet - Primary Government Modified Cash Basis

October 31, 2021

Assets

Operating Checking Account \$ 602,876.77 Municipal Court Checking Account 18,641.87 Petty Cash 200,00 Prepaid Expenses 1,678.88 Total Current Assets 623,397.52 Other Assets Investments Investments 6,078,941.58 Total Assets \$ 6,702,339.10 Liabilities \$ 6,702,339.10 Liabilities \$ 2,416.36 Current Liabilities 7,675.00 Accounts Payable \$ 2,416.36 Other Accrued Liabilities 7,675.00 Total Liabilities 10,091.36 Net Assets Restricted Fund Balances Restricted Fund Balances 188,183.75 Accomodations Tax 188,183.75 Charleston County Accomodations Tax 51,470.92 Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 274,926.17 Designated Fund Balances 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Tota	Current Assets	
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Total Liabilities 10,091.36 Net Assets Restricted Fund Balances Accomodations Tax 188,183.75 Charleston County Accomodations Tax 51,470.92 Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
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Restricted Fund Balances 188,183.75 Accomodations Tax 188,183.75 Charleston County Accomodations Tax 51,470.92 Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
Accomodations Tax 188,183.75 Charleston County Accomodations Tax 51,470.92 Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
Charleston County Accomodations Tax 51,470.92 Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Emergency 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		400 400 75
Alcohol Tax 35,271.50 Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
Total Restricted Fund Balances 274,926.17 Designated Fund Balances 2,120,639.30 Emergency 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
Designated Fund Balances 2,120,639.30 Emergency 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		
Emergency 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74	Total Modificion Fund Buildings	27 1,020.17
Emergency 2,120,639.30 Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74	Designated Fund Balances	
Road & Drainage 631,507.22 Town Facilities 250,000.00 Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		2,120,639.30
Vehicle Replacement 64,000.00 Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74		631,507.22
Total Designated Fund Balances 3,066,146.52 General Fund 3,351,175.05 Total Fund Balances 6,692,247.74	Town Facilities	250,000.00
General Fund 3,351,175.05 Total Fund Balances 6,692,247.74	•	·
Total Fund Balances 6,692,247.74	Total Designated Fund Balances	 3,066,146.52
Total Fund Balances 6,692,247.74	General Fund	3 351 175 05
Total Liabilities and Net Assets \$ 6,702,339.10	. 3.3 3 2 24411999	 3,302,2
	Total Liabilities and Net Assets	\$ 6,702,339.10

Statement of Revenues and Expenditures Modified Cash Basis

For the Month and Ten Months Ended October 31 2021

	Current Year				
	Current			% of Annual	Prior Year-to-
	Month	Year to Date	Annual Budget	Budget	Date
Revenues					
Accomodations Tax - General Use	-	10,200.82	32,750.00	31.1%	34,190.13
Business Licenses	18,128.27	534,807.35	350,000.00	152.8%	419,009.64
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	1,222.53	3,846.69	5,000.00	76.9%	2,741.59
Franchise Fees - Comcast	15,044.08	44,991.59	52,000.00	86.5%	29,111.74
Court Fines	2,893.75	10,316.90	5,000.00	206.3%	3,912.50
Local Option Sales Tax - County	36,758.92	243,317.35	240,000.00	101.4%	229,420.29
Aid to Subdivisions - State	-	21,097.83	40,600.00	52.0%	30,478.35
Planning & Zoning Fees	8,110.00	183,600.00	145,000.00	126.6%	23,590.00
Building Permit Fees - County	2,849.40	21,579.12	15,000.00	143.9%	14,310.30
Interest - Investment Pool	458.06	5,185.41	50,000.00	10.4%	37,669.82
Interest - Checking Account	1.76	21.26	25.00	85.0%	15.40
Credit Card Convenience Fees	-	-	750.00	-	-
Facility Rentals	-	-	100.00	-	50.00
Miscellaneous Income	-	86.43	275.00	31.4%	1,176.78
Sale of Assets	-	-	500.00	-	-
Grant Funding	464,239.49	464,239.49	-	-	-
Total Revenues	549,706.26	1,802,417.21	1,337,000.00	134.8%	1,070,614.51

Statement of Revenues and Expenditures Modified Cash Basis

For the Month and Ten Months Ended October 31 2021

	Current Year				
	Current			% of Annual	Prior Year-to-
	Month	Year to Date	Annual Budget	Budget	Date
Expenditures					
Salaries	27,309.04	296,228.62	475,185.00	62.3%	267,922.23
Employer Social Security and Medicare	2,075.48	21,610.60	36,459.00	59.3%	21,463.87
Health and Dental Insurance	2,081.60	23,934.25	26,420.00	90.6%	19,102.32
Retirement	4,083.54	49,485.40	54,856.00	90.2%	30,721.66
Pre-Employment Expenses	95.00	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	-	996.00	2,000.00	49.8%	92.00
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	179.56	11,507.28	14,000.00	82.2%	12,588.42
Professional Services - Engineering	1,105.00	3,575.00	35,000.00	10.2%	5,666.56
Professional Services - Legal	, <u>-</u>	1,386.10	30,000.00	4.6%	8,130.50
Professional Services - Other	-	7,553.02	15,000.00	50.4%	28,188.54
Roadway Maintenance	11,700.00	16,559.68	30,000.00	55.2%	1,377.55
Equipment Maintenance	58.30	993.49	74,000.00	1.3%	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%	205.86
Community Promotions	1,500.00	1,995.10	5,000.00	39.9%	-
Office Supplies	676.56	5,908.12	7,800.00	75.7%	4,111.40
Postage	-	2,899.17	5,000.00	58.0%	1,936.39
Planning and Zoning	-	251.10	750.00	33.5%	490.85
Printing	550.87	6,253.77	10,200.00	61.3%	1,981.46
Utilities	6,450.88	29,396.84	23,000.00	127.8%	15,628.25
Uniforms	-	-	1,350.00	-	-
Capital Expenditures	3.26	529.70	106,100.00	0.5%	-
Furniture and Equipment	-	381.48	8,500.00	4.5%	1,699.00
Telecommunication	1,000.33	11,029.36	19,700.00	56.0%	8,304.86
Emergency Telecommunication	-	4,140.00	7,500.00	55.2%	6,161.48
Council/Committee Expenditure	-	1,233.77	1,500.00	82.3%	201.86
Memberships, Dues and Subscriptions	14.99	17,336.00	19,650.00	88.2%	15,795.40
Website	-	549.36	600.00	91.6%	471.00
Equipment Rentals	416.66	5,107.13	6,000.00	85.1%	4,261.77
Advertising	1,276.82	10,228.46	12,200.00	83.8%	9,593.11
Contingency	-	8,079.40	30,000.00	26.9%	-
Bank Charges	8.00	1,514.52	1,950.00	77.7%	774.50
Contracted Services - Beach Patrol	14,887.00	59,282.00	20,000.00	296.4%	58,920.08
Contracted Services - IT	2,635.00	23,453.75	43,560.00	53.8%	23,344.28
Contracted Services - Landscaping	2,995.00	65,511.08	125,000.00	52.4%	81,633.50
Contracted Services - Other	1,170.00	19,653.17	28,800.00	68.2%	15,132.90
Election Expense	-	-	2,000.00	-	-
Vehicle Purchase Expenditures	-	-	28,000.00	-	-
Court Expenditures	350.00	7,736.89	8,500.00	91.0%	6,502.00
Emergency Preparedness	68.66	21,702.62	31,000.00	70.0%	15,849.73
Special Events		-	8,000.00		
Total Expenditures	82,691.55	784,466.08	1,412,630.00	55.5%	732,455.15
Excess of Revenues Over (Under) Expenditures	\$ 467,014.71	1,017,951.13	(75,630.00)		338,159.36

Statement of Revenues and Expenditures Modified Cash Basis

For the Month and Ten Months Ended October 31 2021

			Curre	ent Year		
	_	Current			% of Annual	Prior Year-to-
	_	Month	Year to Date	Annual Budget	Budget	Date
Receipts to Be Used toward Restricted Fund Balances						
State Accomodations Tax						
Advertising & Promotion	\$	-	61,204.95	46,500.00	131.6%	55,140.77
Tourism		-	132,610.71	100,750.00	131.6%	119,471.67
Interest Income		13.74	184.47	750.00	24.6%	893.48
Use of Fund Balance		-				
Total State Accomodation Tax		13.74	194,000.13	148,000.00		175,505.92
County Accomodations Tax - Charleston						
Receipts		-	44,000.00	-	_	_
Interest Income		3.75	11.77	20.00	58.9%	136.03
Use of Fund Balance		-	-	-	-	-
Total County Accomodations Tax - Charleston		3.75	44,011.77	20.00		136.03
Alcohol Tax						
Receipts		_	3,000.00	3,000.00	100.0%	6,000.00
Interest Income		2.57	30.68	100.00	30.7%	200.46
Use of Fund Balance		2.07	-	-	-	200.40
Total Alcohol Tax		2.57	3,030.68	3,100.00		6,200.46
Total Restricted Fund Receipts	\$	20.06	241,042.58	151,120.00	159.5%	181,842.41
Expenditures Used toward Restricted Fund Balances						
State Accompdations Tax - Advertising and Promotion		_	61,204.95	46,500.00	131.6%	55,140.77
State Accompdations Tax - Tourism		1,114.20	150,076.51	188,750.00	79.5%	83,620.35
County A-Tax Expenditure		-	5,000.00	5,000.00	100.0%	15,000.00
Alcohol Tax Expense		_	-	10,000.00	-	-
7.1001101 Tax 2/poiled				. 0,000.00		
Total Used toward Restricted Funds	\$	1,114.20	216,281.46	250,250.00	86.4%	153,761.12
Receipts to Be Used toward Designated Fund Balances						
Emergency Fund						
Emergency Fund Emergency Fund Receipts	Ф	13,030.48	13,030.48			4,797.56
Total Emergency Fund	Ψ	13,030.48	13,030.48		-	4,797.56
Total Emergency Fund		13,030.46	13,030.46			4,797.50
Total Designated Fund Receipts	\$	13,030.48	13,030.48			4,797.56
Expenditures Used toward Designated Fund Balances						
Emergency Fund		-	-	-	-	21,433.43
Capital Expenditures - Road and Drainage		-	12,910.00	50,000.00	25.8%	72,312.78
Capital Expenditures - Town Facilities		-	-	,	-	-
Total Used toward Designated Funds	\$		12,910.00	50,000.00	25.8%	93,746.21
Total Used toward Designated Funds	Φ		12,910.00	50,000.00	23.0%	93,740.21

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 AUDITORS' ADJUSTMENT	55,387.40	-	-	205,465.08	205,465.08
	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 Less: 2020 Accruals Interest Income		_	(17,490.76) 17,490.76	20.29	(17,490.76) 17,490.76 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 Transferred to General Fund		2,267.68 (2,267.68)	13,606.08	29,479.83	45,353.59 (2,267.68)
	Ck# 7011 - Chas Area Convention Center Interest Income		-	(13,606.08) -	22.16	(13,606.08) 22.16
	TOTALS 4/30/2021	55,387.40	-	-	235,032.62	235,032.62
May-21	Ck# 7014 - East Coast Pyrotechnics Ck# 7022 - Island Beach Services Interest Income		-	-	(2,475.00) (7,071.00) 19.90	(2,475.00) (7,071.00) 19.90
	TOTALS 5/31/2021	55,387.40	-	-	225,506.52	225,506.52
Jun-21	Ck# 7048 - Island Beach Services Ck# 7055 - Lowcountry Marine Mammal Ck# 7070 - Island Beach Services Ck# 7071 - Brian Yuncker Ck# 7072 - William Foxe Interest Income		-	-	(22,130.00) (2,341.71) (48,284.00) (140.00) (100.00) 11.12	(22,130.00) (2,341.71) (48,284.00) (140.00) (100.00) 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)
Ü	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

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

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	TOTAL
	TOTALS 12/31/2020 ADJUSTMENT TO ESTIMATE	-	-	-	7,459.89
	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 Interest Income	-	44,000.00 2.42	-	44,000.00 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

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

DATE		Alcohol Tax
	TOTALS 12/31/2020 AUDITORS' ADJUSTMENT	32,244.00
	ADJUSTED BEGINNING BALANCE	32,244.00
Jan-21	Interest Income	3.83
	TOTALS 1/31/2021	32,247.83
Feb-21	Interest Income	-
	TOTALS 2/28/2021	32,247.83
Mar-21	Interest Income	3.27
	TOTALS 3/31/2021	32,251.10
Apr-21	Interest Income	3.04
	TOTALS 4/30/2021	32,254.14
May-21	Received from state Interest Income	3,000.00 3.11
	TOTALS 5/31/2021	35,257.25
Jun-21	Interest Income	2.57
	TOTALS 6/30/2021	35,259.82
Jul-21	Interest Income	3.18
	TOTALS 7/31/2021	35,263.00
Aug-21	Interest Income	3.04
	TOTALS 8/31/2021	35,266.04
Sep-21	Interest Income	- 2.89
	TOTALS 9/30/2021	35,268.93
Oct-21	Interest Income	2.57
	TOTALS 10/31/2021	35,271.50

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

CURRENT ORDINANCE

PROPOSED ORDINANCE

Appointed Bodies (Mandatory)

Standing Advisory Committees (Discretionary)

Elected Bodies

Elected Bodies

Town Council (Sec. 2-21 et seq)	No Change	Town Council (Sec. 2-21 et seq)
Utility Commission (Sec. 30-52 et seq)	No Change	Utility Commission (Sec. 30-52 et seq)

Appointed Bodies (Mandatory)

Accommodations Tax Advisory Committee (Sec. 26-20 et seq)	No Change	Accommodations Tax Advisory Committee (Sec. 26-20 et seq)
Board of Zoning Appeals (Sec. 20-92 et seq, DSO Sec. 19.30/40)	No Change	Board of Zoning Appeals (Sec. 20-92 et seq, DSO Sec. 19.30/40)
Planning Commission (Sec. 20-43 et seq; DSO Sec. 19.20/50)	No Change	Planning Commission (Sec. 20-43 et seq; DSO Sec. 19.20/50)

Standing Committees (Discretionary)

Ways & Means Committee (Sec. 2-111(1))	ELIMINATE	Ways & Means Committee (ELIMINATED) **
Government Relations Committee (Sec. 2-111(2))	ELIMINATE	Government Relations Committee (ELIMINATED)
Community Relations Committee (Sec. 2-111(3))	ELIMINATE	Community Relations Committee (ELIMINATED)
Communications/Planning & Development Committee (Sec. 2-111(4))	ELIMINATE	Communications/Planning & Development Committee (ELIMINATED)
	NEW	Community Promotions & Engagement Committee (NEW Sec. 2-111(A))
	NEW	Environment & Wildlife Committee (NEW Sec. 2-111(B))
Public Safety Committee (Sec. 2-111(5))	AMENDED	Public Safety Committee (AMENDED Sec. 2-111(C))
	NEW	Public Works Committee (NEW Sec. 2-111(D))

^{**} Recommend eliminating the Ways & Means Committee and replacing it with a monthly Town Council Work Session (two weeks before the regular Town Council meeting) or adding a second monthly Town Council Meeting.

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2021-14

ADOPTED	

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

WHEREAS, Section 2-111 of the Town Code for the Town of Seabrook Island (the "Town Code") establishes the following standing committees of the Town: Town Council Ways and Means Committee, Town of Seabrook Island Government Relations Committee, Town of Seabrook Island Community Relations Committee, Town of Seabrook Island Communications/Planning and Development Committee, and Town of Seabrook Island Public Safety Committee; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to amend the Town Code so as to amend the Town's standing committees; and

WHEREAS, Chapter 2, Article IV, of the Town Code establishes several officers of the Town, including the Town Clerk/Treasurer, Zoning Administrator and Town Attorney; and

WHEREAS, the Mayor and Council desire to amend Chapter 2, Article IV, of the Town Code to establish provisions related to the position of Town Administrator; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on November 16, 2021; and

WHEREAS, the Mayor and Council believe it is fitting and proper to amend the Town Code to achieve the objectives referenced herein;

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 2, Article III, Section 2-111 of the Town Code. 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, is hereby amended to read as follows:

Sec. 2-111. Standing Advisory committees.

(A) Community Promotions and Engagement Committee

(1) Established; powers and duties. The Seabrook Island Community Promotions and Engagement Committee is hereby established. The committee is charged with the following powers and duties:

- a. To assist with the creation, planning, preparation, promotion, execution and evaluation of various town-sponsored events and activities;
- b. To identify resources necessary to ensure the success of town-sponsored events and activities including, but not limited to, sponsors, vendors, suppliers, entertainment, crowd control and public safety;
- c. To review and provide recommendations to Town Council on the procurement and awarding of contracts for goods and services related to town events and activities;
- d. To develop, recommend and implement strategies for engaging town residents, property owners, visitors and businesses;
- e. To provide recommendations on overall communication strategies and methods;
- f. To administer the town's Community Promotions Grant program; and
- g. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Community Promotions and Engagement Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Community Promotions and Engagement Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any

- matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Community Promotions and Engagement Committee are deemed public records and shall be made available for inspection upon request.

(B) Environment and Wildlife Committee

- (1) Established; powers and duties. The Seabrook Island Environment and Wildlife Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To review and provide recommendations to Town Council on general matters related to the town's environment and wildlife;
 - b. To periodically review and provide recommendations to Town Council on updates to the town's beach management ordinance;
 - c. To coordinate with outside entities, community organizations and state and federal agencies on issues related to the town's environment and wildlife;
 - d. To identify, develop and recommend programs and/or projects which enhance awareness, promote conservation and protect the community's environmental and wildlife resources, including programs and/or projects which may be eligible for grant funding;
 - e. To monitor current and proposed legislation, regulations and litigation at the state and federal level which may impact the town's environment and wildlife;
 - f. To review and provide recommendations to Town Council on the procurement and awarding of contracts for goods and services related to town's environment and wildlife;
 - g. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Environment and Wildlife Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to

run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.

- (3) Meetings; quorum; rules of order; voting. The Environment and Wildlife Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Environment and Wildlife Committee are deemed public records and shall be made available for inspection upon request.

(C) Public Safety Committee

- (1) Established; powers and duties. The Seabrook Island Public Safety Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To develop and maintain a planning process which will result in the systematic preparation and continual re-evaluation and updating of all elements of the town's Comprehensive Emergency Plan;
 - b. To review and provide recommendations to Town Council on general matters related to public health and safety;
 - c. To identify resources necessary to ensure the safety and well-being of the public;
 - d. To coordinate with outside entities, community organizations and emergency service providers on issues related to emergency management and disaster response planning;

- e. To coordinate with emergency service providers including, but not limited to, law enforcement, fire suppression and emergency medical services, to plan for and respond to potentially unsafe or life-threatening situations;
- f. To review and provide recommendations to Town Council on the procurement and awarding of contracts for emergency-related goods and services;
- g. To undertake public relations activities to increase the public's awareness of potential hazards affecting the Seabrook Island community including, but not limited to, hurricanes, floods, tornadoes and earthquakes; and
- h. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Public Safety Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Public Safety Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Public Safety Committee are deemed public records and shall be made available for inspection upon request.

(D) Public Works Committee

- (1) Established; powers and duties. The Seabrook Island Public Works Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To develop, recommend, and provide oversight of an ongoing capital improvements plan for the town;
 - b. To review and provide recommendations to Town Council on major upgrades, expansion and improvements to the town's road and drainage infrastructure;
 - c. To review and provide recommendations to Town Council on road maintenance projects including, but not limited to, major repairs, rehabilitation, landscape and vegetation control;
 - d. To review and provide recommendations to Town Council on pathway and greenway areas including, but not limited to, maintenance, enhancement and bike and pedestrian safety;
 - e. To review and provide recommendations to Town Council on traffic operations including, but not limited to, signage, crosswalks, signals, traffic calming devices, lighting, and similar measures;
 - f. To review and provide recommendations to Town Council on the construction and expansion of town buildings and other facilities, as well as major upgrades thereto;
 - g. To review and provide recommendations to Town Council on issued related to surface water management;
 - h. To review and provide recommendations to Town Council on major beachrelated projects including, but not limited to, the installation and maintenance of erosion control devices, beach renourishment and periodic relocation of Captain Sams Inlet;
 - To review and provide recommendations to Town Council on proposed plans, designs and architectural renderings, as well as overall project scopes and budgets;
 - j. To coordinate with outside entities, community organizations, private developers and state and federal agencies on issues related to the town's facilities and infrastructure;
 - k. To review and provide recommendations to Town Council on the procurement of goods and services related to town facilities and infrastructure; and

- To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Public Works Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Public Works Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Public Works Committee are deemed public records and shall be made available for inspection upon request.

The town shall have the following standing committees:

- (1) Town Council Ways and Means Committee, consisting of all members of the council plus the mayor.
- (2)—Town of Seabrook Island Government Relations Committee, consisting of one councilmember, plus at large members to be determined by the assigned councilmember and approved by the town council.

- (3)—Town of Seabrook Island Community Relations Committee, consisting of one councilmember, plus at large members to be determined by the assigned councilmember and approved by the town council.
- (4) Town of Seabrook Island Communications/Planning and Development Committee, consisting of one councilmember, plus at-large members to be determined by the assigned councilmember and approved by the town council.
- (5) Town of Seabrook Island Public Safety Committee, consisting of one councilmember, plus additional at-large members to be determined by the assigned councilmember and approved by the town council.

SECTION 2. Amending Chapter 2, Article IV, Division 1, of the Town Code. The Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article IV, Officers and Departments; is hereby amended to read as follows:

ARTICLE IV. OFFICERS AND DEPARTMENTS

DIVISION 1. GENERALLYTown Administrator

<u>Section 2-155.</u> Office created. Pursuant to S.C. Code Sec. 5-9-40, the office of town administrator is hereby established.

Section 2-156. Appointment, compensation, removal. The town administrator shall be recommended by the mayor and appointed by the town council. The town administrator's compensation shall be established by town council. The town administrator shall serve at the pleasure of the mayor and town council for an indefinite term unless the appointment is made pursuant to a contract or employment agreement, in which case the contract or employment agreement shall be for a fixed term. The town administrator may be removed from office by a majority vote of town council.

Section 2-157. *Duties*. The town administrator shall work under the supervision of the mayor and shall be responsible for the discharge of all administrative functions delegated by the mayor. The town administrator shall act as the zoning administrator when this position is not filled.

Secs. 2-15<u>8</u>5—2-173. - Reserved.

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. Conflicting Ordinances Repealed.

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

SECTION 5. Effective Date.

This ordina	nce shall be effective from and after the d	ate of adoption.	
	D SEALED this day of I for the Town of Seabrook Island on the _		
First Reading: Public Hearing: Second Reading:	October 26, 2021 November 16, 2021 November 16, 2021	TOWN OF SEABROOK ISLAND	
Second Reduing.	,	John Gregg, Mayor	
		ATTEST	
		 Katharine E. Watkins, Town Clerk	

From: <u>Ted</u>

To: John Gregg; Barry Goldstein; Jeri Finke; Patricia Fox
Cc: Paul McLaughlin; Sharon Welch; Betty And Ted Flerlage

Subject: Referendum special election.

Date: Wednesday, October 27, 2021 9:04:15 AM

Mr. Mayor and Council:

We of "Preserve Seabrook" renew our request to conduct a referendum special election on the short term rental cap issue.

Given notice and procedural requirements, we request the special election be conducted during February, 2022. As you are aware, proposed questions have been submitted and are among the agenda documents of yesterday's meeting.

Two facts are clear from presentations and comments during yesterday's meeting: more than 300 residents are in favor of the referendum; and no one who spoke opposed a referendum vote.

Given Mayor and Council comments at the October ways and means meeting, three of you believe there is a short term rental issue that needs attention. The referendum can only help your inquiry.

It is apparent that the town needs dialogue and/or debate on the short term rental issue rather than statements without follow up or comment. How can we enable this?

Thanks for your attention.

Ted Flerlage

Sent from my iPhone

From: Glen Cox
To: John Gregg

Cc: Jeri Finke; Patricia Fox; Barry Goldstein; Joe Cronin
Subject: Re: Question on Business License Requirements
Date: Monday, November 1, 2021 11:36:29 AM

Mayor Gregg,

Thank you for your response.

I appreciate your interpretation of the towns ordinance. Speaking to many residents who are hobbyist and who sell their items, I will tell you almost All are not aware of this requirement. SIPOA has been sponsoring Art shows multiple times per year at the Lake House for years. No one who sells has ever had a license. Residents also offer their art for sale at the Real Estate office. Non of these residents have a business license.

Your interpretation would require residents who want to sell anything to have a license.

I'm cc'ing members of council to my email. I believe this needs to be discussed by all members. I would like to hear their thoughts and whether the ordinance needs a carve out for hobbyist or residents who sell anything on the island. Maybe this would be a good item for your next Ways and Means meeting.

Respectfully,

Glen Cox
Business License
2420 Cat Tail Pond

On Oct 29, 2021, at 15:41, John Gregg <jgregg@townofseabrookisland.org>wrote:

Dear Mr. Cox.

Mr. Cronin has reminded me of your request for a definitive response to your email of September 10 (following your email of October 14, immediately below) as to whether your occasional sales of calendars and notecards require that you obtain a business license from the Town.

As explained by Mr. Cronin, the Town's business license ordinance provides that every person engaged in any calling, business, occupation or profession . . . in whole or in part, within the limits of the Town is required to pay an annual fee and obtain a business license from the Town." The Town's ordinance defines "business" as ". . . a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly." In essence, you benefit from compensation you receive for notecards and

calendars you provide, that is, your costs for those items are offset by the compensation you receive. Notwithstanding that photography is a "hobby" you enjoy, the acceptance of compensation for calendars, notecards and the like that you provide qualifies that activity as a business. To the extent that business is conducted within the limits of the Town, a Town business license is required. Were you to provide those items as gifts for which you receive no compensation, your "gifting" of those items would not qualify as a business under the Town's ordinance.

Kind regards,

John Gregg Mayor, Town of Seabrook Island

From: Glen Cox

Sent: Thursday, October 14, 2021 8:30 PM

To: Joe Cronin < <u>icronin@townofseabrookisland.org</u>>

Cc: Karin King

Subject: Question on Business License Requirements

Hi Joe,

Please forward to council for me.

On September 8, 2021 I asked the Town Administrator Joe Cronin if I needed a business license. The email is attached. Joe responded "If money is changing hands, then yes, a license would be required." After talking to a couple other hobbyists on the island who exchange money for their art and photography who don't and never have had a license I emailed Joe back on September 10th asking for clarification. Joe did not respond so I assumed his original response on September 8th stood.

I purchased a business license on September 24, 2021 for . My license number is

I would ask council to review my email of September 10th, and please respond with a definitive answer to my question.

Respectfully,

Glen Cox 2420 Cat Tail Pond

Begin forwarded message:

From: Glen Cox

Date: September 10, 2021 at 10:41:12 EDT

To: Joe Cronin < <u>icronin@townofseabrookisland.org</u>>

Subject: Re: Question on Business License Requirements

Hi Joe,

After some reflection and research I wanted to touch base with you again on my question of needing a business license. I have the application completed and ready to drop off at the Town Office.

My hobby is photography. On occasion people ask for a print or in this case a set of notecards and a calendar to give as gifts to their friends and family. I have no intention of making a profit, nor do I need income from the these sales to maintain my life style. I've done no formal advertising and don't intend to do so. This is my hobby.

So do I require a Town license to sell these items as part of my hobby?

Thank You,

Glen Cox 2420 Cat Tail Pond

On Sep 8, 2021, at 14:19, Joe Cronin <<u>icronin@townofseabrookisland.org</u>> wrote:

If money is changing hands, then yes, a license would be required.

Joseph M. Cronin
Town Administrator
Town of Seabrook Island
2001 Seabrook Island Road
Seabrook Island, SC 29455
Office: (843) 768-5321

www.townofseabrookisland.org

----Original Message-----

From: Glen Cox

Sent: Wednesday, September 8, 2021 1:22 PM

To: Joe Cronin < jcronin@townofseabrookisland.org>
Subject: Question on Business License Requirements

Hi Joe,

I'm an amateur photographer here on Seabrook and find myself selling notecards and calendars with my photo's on them to some residents here on the island.

Do I need a business license to do this?

Thanks,

Glen Cox

2420 Cat Tail Pond

MayorJohn W. Gregg

Town CouncilJeri Finke
Pat Fox
Barry Goldstein

Town Administrator Joseph M. Cronin

Zoning Administrator
Tyler Newman



Town Clerk/Treasure Katharine Watkins

License & Permit Specialist
Lynda Stearns

Administrative Assistant Nichole Nettles

> Municipal Judge Dennis E. O'Neill

TOWN OF SEABROOK ISLAND

2001 Seabrook Island Road • Seabrook Island, SC 29455 Phone: (843) 768-9121 • Email: info@townofseabrookisland.org

November 10, 2021

Charleston County Planning Commission

Subject: Planned Development (Island Park Place Medical Health and Wellness Village (TMS 203-00-00-048, -52)

Commissioners:

The subject proposed development was considered during the Planning Commission Workshop held November 8, 2021. The Town of Seabrook Island is opposed to the Planned Development and recognizes with approval comments in opposition to the Planned Development by Seabrook Island residents, including the comments in opposition of Richard Fleming (submitted October 27, 2021) and Janet Gorski (submitted October 31, 2021). In addition, the Town of Seabrook Island, a governmental member of the Johns Island Task Force, recognizes with approval the comments in opposition to the Planned Development of the Johns Island Task Force (submitted November 4, 2021). The Town is in accord with reasons for opposition set forth in the recognized comments.

It was brought to the attention of the Town that the proponents of the Planned Development indicated during the workshop the potential for sewage service for the Planned Development by the Town's water and sewage utility (administered by Charleston County Planning Commission November 10, 2021 Page 2 of 4

the Seabrook Island Utility Commission), noting that the Town's infrastructure for sewage service for Kiawah River Estates crosses the parcel of interest for the Planned Development. In that regard, I direct the attention of the Commission to the Town's Ordinance (Ord. 2000-02 (c); copy from Town Code of Ordinances attached) pertaining to supply of service to new customers outside the Town limits. From the attached, it will be understood that availability of sewage service for the Planned Development is subject to adoption of a suitable ordinance by Town Council and approval by voters.

Kind regards,

Mayor, Town of Seabrook Island

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ENCLOSURE

THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA

Chapter 30 – UTILITIES

ARTICLE III. - UTILITY COMMISSION

Sec. 30-55. - Powers and duties.

- (a) The members of the commission shall make all necessary decisions and take all necessary actions concerning the operation of the town's water and sewer system. Such authority shall be exercised without the approval of the town council unless state law provides to the contrary. The commission members shall:
 - (1) Have full control and management over the town's water and sewer system.
 - (2) Supply and furnish water and sewer services and may require payment of such rates, tolls, and charges as it may establish for the use of water and sewer services.

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(c) The town council must approve by ordinance any plan by the commission to service new customers outside the town limits or outside of those areas with contractual obligations with Heater of Seabrook, Inc. at the time the town takes possession of the system. The commission must document the economic and other advantages for serving these customers and the capital charges, if any, for serving these customers. The town council shall be required to hold a public hearing on any such request received from the commission. After the adoption of such ordinance by the town council, the question of providing water and/or sewer services to new customers must be submitted to the voters of the town for approval.

CURRENT ORDINANCE

PROPOSED ORDINANCE

Appointed Bodies (Mandatory)

Standing Advisory Committees (Discretionary)

Elected Bodies

Elected Bodies

Town Council (Sec. 2-21 et seq)	No Change	Town Council (Sec. 2-21 et seq)
Utility Commission (Sec. 30-52 et seq)	No Change	Utility Commission (Sec. 30-52 et seq)

Appointed Bodies (Mandatory)

Accommodations Tax Advisory Committee (Sec. 26-20 et seq)		Accommodations Tax Advisory Committee (Sec. 26-20 et seq)
Board of Zoning Appeals (Sec. 20-92 et seq, DSO Sec. 19.30/40)	No Change	Board of Zoning Appeals (Sec. 20-92 et seq, DSO Sec. 19.30/40)
Planning Commission (Sec. 20-43 et seq; DSO Sec. 19.20/50)	No Change	Planning Commission (Sec. 20-43 et seq; DSO Sec. 19.20/50)

Standing Committees (Discretionary)

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Government Relations Committee (Sec. 2-111(2))	ELIMINATE	Government Relations Committee (ELIMINATED)
Community Relations Committee (Sec. 2-111(3))	ELIMINATE	Community Relations Committee (ELIMINATED)
Communications/Planning & Development Committee (Sec. 2-111(4))	ELIMINATE	Communications/Planning & Development Committee (ELIMINATED)
	NEW	Community Promotions & Engagement Committee (NEW Sec. 2-111(A))
	NEW	Environment & Wildlife Committee (NEW Sec. 2-111(B))
Public Safety Committee (Sec. 2-111(5))	AMENDED	Public Safety Committee (AMENDED Sec. 2-111(C))
	NEW	Public Works Committee (NEW Sec. 2-111(D))

^{**} Recommend eliminating the Ways & Means Committee and replacing it with a monthly Town Council Work Session (two weeks before the regular Town Council meeting) or adding a second monthly Town Council Meeting.

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2021-14

ADOPTED	

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

WHEREAS, Section 2-111 of the Town Code for the Town of Seabrook Island (the "Town Code") establishes the following standing committees of the Town: Town Council Ways and Means Committee, Town of Seabrook Island Government Relations Committee, Town of Seabrook Island Community Relations Committee, Town of Seabrook Island Communications/Planning and Development Committee, and Town of Seabrook Island Public Safety Committee; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to amend the Town Code so as to amend the Town's standing committees; and

WHEREAS, Chapter 2, Article IV, of the Town Code establishes several officers of the Town, including the Town Clerk/Treasurer, Zoning Administrator and Town Attorney; and

WHEREAS, the Mayor and Council desire to amend Chapter 2, Article IV, of the Town Code to establish provisions related to the position of Town Administrator; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on November 16, 2021; and

WHEREAS, the Mayor and Council believe it is fitting and proper to amend the Town Code to achieve the objectives referenced herein;

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 2, Article III, Section 2-111 of the Town Code. 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, is hereby amended to read as follows:

Sec. 2-111. Standing Advisory committees.

(A) Community Promotions and Engagement Committee

(1) Established; powers and duties. The Seabrook Island Community Promotions and Engagement Committee is hereby established. The committee is charged with the following powers and duties:

- a. To assist with the creation, planning, preparation, promotion, execution and evaluation of various town-sponsored events and activities;
- b. To identify resources necessary to ensure the success of town-sponsored events and activities including, but not limited to, sponsors, vendors, suppliers, entertainment, crowd control and public safety;
- c. To review and provide recommendations to Town Council on the procurement and awarding of contracts for goods and services related to town events and activities;
- d. To develop, recommend and implement strategies for engaging town residents, property owners, visitors and businesses;
- e. To provide recommendations on overall communication strategies and methods;
- f. To administer the town's Community Promotions Grant program; and
- g. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Community Promotions and Engagement Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Community Promotions and Engagement Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any

- matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Community Promotions and Engagement Committee are deemed public records and shall be made available for inspection upon request.

(B) Environment and Wildlife Committee

- (1) Established; powers and duties. The Seabrook Island Environment and Wildlife Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To review and provide recommendations to Town Council on general matters related to the town's environment and wildlife;
 - b. To periodically review and provide recommendations to Town Council on updates to the town's beach management ordinance;
 - c. To coordinate with outside entities, community organizations and state and federal agencies on issues related to the town's environment and wildlife;
 - d. To identify, develop and recommend programs and/or projects which enhance awareness, promote conservation and protect the community's environmental and wildlife resources, including programs and/or projects which may be eligible for grant funding;
 - e. To monitor current and proposed legislation, regulations and litigation at the state and federal level which may impact the town's environment and wildlife;
 - f. To review and provide recommendations to Town Council on the procurement and awarding of contracts for goods and services related to town's environment and wildlife;
 - g. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Environment and Wildlife Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to

run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.

- (3) Meetings; quorum; rules of order; voting. The Environment and Wildlife Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Environment and Wildlife Committee are deemed public records and shall be made available for inspection upon request.

(C) Public Safety Committee

- (1) Established; powers and duties. The Seabrook Island Public Safety Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To develop and maintain a planning process which will result in the systematic preparation and continual re-evaluation and updating of all elements of the town's Comprehensive Emergency Plan;
 - b. To review and provide recommendations to Town Council on general matters related to public health and safety;
 - c. To identify resources necessary to ensure the safety and well-being of the public;
 - d. To coordinate with outside entities, community organizations and emergency service providers on issues related to emergency management and disaster response planning;

- e. To coordinate with emergency service providers including, but not limited to, law enforcement, fire suppression and emergency medical services, to plan for and respond to potentially unsafe or life-threatening situations;
- f. To review and provide recommendations to Town Council on the procurement and awarding of contracts for emergency-related goods and services;
- g. To undertake public relations activities to increase the public's awareness of potential hazards affecting the Seabrook Island community including, but not limited to, hurricanes, floods, tornadoes and earthquakes; and
- h. To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Public Safety Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Public Safety Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Public Safety Committee are deemed public records and shall be made available for inspection upon request.

(D) Public Works Committee

- (1) Established; powers and duties. The Seabrook Island Public Works Committee is hereby established. The committee is charged with the following powers and duties:
 - a. To develop, recommend, and provide oversight of an ongoing capital improvements plan for the town;
 - b. To review and provide recommendations to Town Council on major upgrades, expansion and improvements to the town's road and drainage infrastructure;
 - c. To review and provide recommendations to Town Council on road maintenance projects including, but not limited to, major repairs, rehabilitation, landscape and vegetation control;
 - d. To review and provide recommendations to Town Council on pathway and greenway areas including, but not limited to, maintenance, enhancement and bike and pedestrian safety;
 - e. To review and provide recommendations to Town Council on traffic operations including, but not limited to, signage, crosswalks, signals, traffic calming devices, lighting, and similar measures;
 - f. To review and provide recommendations to Town Council on the construction and expansion of town buildings and other facilities, as well as major upgrades thereto;
 - g. To review and provide recommendations to Town Council on issued related to surface water management;
 - h. To review and provide recommendations to Town Council on major beachrelated projects including, but not limited to, the installation and maintenance of erosion control devices, beach renourishment and periodic relocation of Captain Sams Inlet;
 - To review and provide recommendations to Town Council on proposed plans, designs and architectural renderings, as well as overall project scopes and budgets;
 - j. To coordinate with outside entities, community organizations, private developers and state and federal agencies on issues related to the town's facilities and infrastructure;
 - k. To review and provide recommendations to Town Council on the procurement of goods and services related to town facilities and infrastructure; and

- To perform such other duties which may be assigned or requested by Town Council.
- (2) Membership. The Public Works Committee shall consist of five (5) members, one (1) of whom shall be a Town Council member appointed by the Mayor to serve as chair of the committee. The remaining four (4) members shall be nominated by the chair and appointed by a majority vote of Town Council; provided, no more than two (2) Town Council members, including the chair, may be appointed as members of the committee. All members shall serve for a term of two (2) years, to run concurrently with the terms of the Mayor and members of Town Council. Any member who resigns prior to the expiration of his or her term shall do so in writing to the Town Clerk. Any member may be removed for cause by a majority vote of the Town Council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. The Mayor and any other Town Council member who is not a member of the committee may attend and participate in committee meetings in an advisory (ie. non-voting) capacity.
- (3) Meetings; quorum; rules of order; voting. The Public Works Committee shall meet at least once per quarter at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least three (3) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (4) Public notice; public records. Public notice shall be given for each meeting pursuant to S.C. Code § 30-4-80. The Town Clerk shall prepare an agenda containing the date, time and location of each meeting, as well as a list of items for action and/or discussion. The Town Clerk shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the Public Works Committee are deemed public records and shall be made available for inspection upon request.

The town shall have the following standing committees:

- (1) Town Council Ways and Means Committee, consisting of all members of the council plus the mayor.
- (2)—Town of Seabrook Island Government Relations Committee, consisting of one councilmember, plus at large members to be determined by the assigned councilmember and approved by the town council.

- (3)—Town of Seabrook Island Community Relations Committee, consisting of one councilmember, plus at large members to be determined by the assigned councilmember and approved by the town council.
- (4) Town of Seabrook Island Communications/Planning and Development Committee, consisting of one councilmember, plus at-large members to be determined by the assigned councilmember and approved by the town council.
- (5) Town of Seabrook Island Public Safety Committee, consisting of one councilmember, plus additional at-large members to be determined by the assigned councilmember and approved by the town council.

SECTION 2. Amending Chapter 2, Article IV, Division 1, of the Town Code. The Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article IV, Officers and Departments; is hereby amended to read as follows:

ARTICLE IV. OFFICERS AND DEPARTMENTS

DIVISION 1. GENERALLYTown Administrator

<u>Section 2-155.</u> Office created. Pursuant to S.C. Code Sec. 5-9-40, the office of town administrator is hereby established.

Section 2-156. Appointment, compensation, removal. The town administrator shall be recommended by the mayor and appointed by the town council. The town administrator's compensation shall be established by town council. The town administrator shall serve at the pleasure of the mayor and town council for an indefinite term unless the appointment is made pursuant to a contract or employment agreement, in which case the contract or employment agreement shall be for a fixed term. The town administrator may be removed from office by a majority vote of town council.

Section 2-157. *Duties*. The town administrator shall work under the supervision of the mayor and shall be responsible for the discharge of all administrative functions delegated by the mayor. The town administrator shall act as the zoning administrator when this position is not filled.

Secs. 2-15<u>8</u>5—2-173. - Reserved.

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. Conflicting Ordinances Repealed.

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

SECTION 5. Effective Date.

This ordinar	nce shall be effective from and after the d	ate of adoption.	
	O SEALED this day of for the Town of Seabrook Island on the _		-
First Reading: Public Hearing: Second Reading:	October 26, 2021 November 16, 2021 November 16, 2021	TOWN OF SEABROOK ISLAND	
G	,	John Gregg, Mayor	
		ATTEST	
		Katharine E. Watkins, Town Clerk	

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 (BTCP), 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.

	· · · · · · · · · · · · · · · · · · ·
for the Town of Seabrook Is	land on the day of, 2021.
November 16, 2021	TOWN OF SEABROOK ISLAND
December 14, 2021	
December 14, 2021	
	John Gregg, Mayor
	ATTECT
	ATTEST
	Katharine E. Watkins, Town Clerk
	November 16, 2021 December 14, 2021

This ordinance shall be effective from and after January 1, 2022.

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

Section 8-1. <u>License Required</u>.

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.

(I) "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 <u>Appendix B</u>. 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 <u>Appendix B</u>.
- (c) The classifications included in each rate class are listed with NAICS codes, by sector, subsector, 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	Income Over \$2,000
Rate Class	Base Rate	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	Income Over \$2,000
Rate Class	Base Rate	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	Income Over \$2,000
Nate Class	Base Rate	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

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

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

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

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

Per Machine \$ 12.50 PLUS Business license \$ 12.50

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

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

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

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

Per Machine \$ 180.00 PLUS

Business license \$ 12.50

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

8.6 NAICS 713990 – 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

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

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.

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

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

Appendix B Business License Class Schedule by NAICS Code

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

<u>Section 5. Premium Subsidy for Employee Medical Insurance.</u>

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.

									r the date December	•		, and	shall	cover	the
SI	GNE	D A	ND SEA	LED this		da	ay of _				202	21, ha	aving	been	dul
adopted	by	the	Town	Council	for	the	Town	of	Seabrook	Island	on	the		_ day	/ 0
			. 2	021.											

First Reading: Public Hearing: Second Reading:	November 16, 2021 December 14, 2021 December 14, 2021	TOWN OF SEABROOK ISLAND
second Redding.	December 14, 2021	John Gregg, Mayor
		ATTEST
		Katharing F Watking Town Clark

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

	GE	NERAL FUND		RESTRICTE	D FUNDS				TOTAL		
								ROAD &	TOWN	VEHICLE	TOTAL
		GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	ARPA FUND	EMERGENCY FUND	DRAINAGE FUND	FACILITIES FUND	REPLACEMENT FUND	COMBINED (ALL FUNDS)
PENERALIE		-		-	-	-	-	<u> </u>	-	-	, , ,
REVENUES Aid to Subdivisions - State	\$	41,670	\$ -	\$ -	\$ -	\$ -	\$ - \$	- ;	; -	\$ -	\$ 41,670
Building Permit Fees - County	\$	18,000		\$ -	T	\$ -	\$ - \$. -		\$ 18,000
Business License Fees Business License Fees - MASC	\$	450,000 240,000		\$ - \$ -	1	\$ - \$ -	\$ - \$ \$ - \$		5 - 5 -	\$ - \$ -	\$ 450,000 \$ 240,000
Contractual Reimbursements	\$	10,000		\$ -	\$ -	\$ -	\$ - \$		-	\$ -	\$ 10,000
Court Fines	\$	7,500		\$ -	\$ -	\$ -	\$ - \$		-	\$ -	\$ 7,500
Credit Card Convenience Fees Facility Rentals	\$	750 100		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	•	- 5 -	\$ - \$ -	\$ 750 \$ 100
Franchise Fees - ATT U-verse	\$	5,000		\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 5,000
Franchise Fees - Berkeley Electric	\$	165,000		\$ -	\$ -	\$ -	\$ - \$	•	-	\$ -	\$ 165,000
Franchise Fees - Comcast Grant Funding	\$	55,000 25,000		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$		- 5 -	\$ - \$ -	\$ 55,000 \$ 25,000
Interest - Checking Account	\$	25		\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 25
Interest - Investment Pool	\$	7,500		\$ - \$ -	. 20	\$ - \$ -	\$ - \$		-	\$ - \$ -	\$ 7,770 \$ 280.000
Local Option Sales Tax - County Miscellaneous Income	\$	280,000 500		\$ - \$ -	\$ -	\$ - \$ -	\$ - \$		- 5 -	\$ -	\$ 280,000 \$ 500
Planning & Zoning Fees	\$	160,000		\$ -	\$ -	, \$ -	\$ - \$	- \$	- \$ -	\$ -	\$ 160,000
Sale of Assets	\$	500		\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ \$ - \$	•	-	\$ - \$ -	\$ 500
State ATAX County ATAX	\$	•		\$ - \$ 45,000	T	\$ - \$ -	\$ - \$	•	- 5 -	\$ -	\$ 300,000 \$ 45,000
Alcohol Tax	\$		•	\$ -	\$ 3,000	\$ -	\$ - \$	- 9	\$ -	\$ -	\$ 3,000
ARPA Distribution TOTAL REVENUES	\$	1,505,295		\$ - \$ 45,000	т	\$ 464,239 \$ 464,239	\$ - \$		r	\$ - \$ -	\$ 464,239 \$ 2,279,054
TOTAL REVEROLS	Ş	1,303,233	y 201,300	43,000	y 3,020	+04,233	- ;	- ;	•	-	2,213,034
EXPENDITURES		F46 F66	ć	ć	ć	ć	ć			ć	ć <u>540</u> 500
Salaries - Gross Wages Salaries - Overtime	\$ \$	516,588 1,000		\$ - \$ -	•	\$ - \$ -	\$ - \$	•	•	\$ - \$ -	\$ 516,588 \$ 1,000
FICA	\$	39,924	\$ -	\$ -	•	\$ \$ -	\$ - \$	- \$; ;	\$ -	\$ 39,924
Medical Insurance	\$	38,462		\$ -	\$ -	\$ -	\$ - \$ \$ - \$		-	\$ - \$ -	\$ 38,462
SC Retirement Advertising	\$	78,259 12,200		\$ - \$ -	\$ - \$ -	\$ -	\$ - \$ \$ - \$		- 5 -	\$ - \$ -	\$ 78,259 \$ 12,200
Advertising - Tourism	\$	-	\$ -	\$ -	\$ -	\$ -	\$ - \$	- \$	•	\$ -	\$ -
Bank Service Charges Capital Expenditures	\$	1,950 175,000	•	\$ - \$	\$ - \$ 10,000	\$ - \$ -	\$ - \$		•	\$ - \$ -	\$ 1,950 \$ 395,000
Community Promotions	\$	7,500		\$ - \$ -	\$ 10,000	\$ - \$ -	\$ - \$			\$ -	\$ 7,500
Contingency	\$	30,000		\$ -	\$ -	\$ -	\$ - \$	- \$	- \$ -	\$ -	\$ 30,000
Contracted Services - Beach Patrol Contracted Services - IT	\$	40,000		\$ -	\$ -	\$ -	\$ - \$ \$ - \$		-	\$ - \$ -	\$ 40,000 \$ 41.500
Contracted Services - 11 Contracted Services - Landscaping	\$	41,500 6,500		\$ - \$ -	\$ -	\$ - \$ -	\$ - \$		- 5 -	\$ -	\$ 41,500 \$ 6,500
Contracted Services - Other	\$	30,200	T	\$ -	\$ -	\$ -	\$ - \$, - ,	\$ -	\$ -	\$ 30,200
Council & Committee Expense Court Expenses	\$	1,500 4,950	\$ -	\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 1,500 \$ 4.950
Election Expenses	\$		\$ -	\$ -	\$ -	\$ - \$ -	\$ - \$	- ;	- 5 -	\$ -	\$ 4,950 \$ -
Emergency Communications	\$,	\$ -	\$ -	\$ -	\$ -	\$ - \$	•	-	\$ -	\$ 7,500
Emergency Preparedness Equipment Rentals	\$	32,000 9,000		\$ - \$ -	\$ - :	\$ - \$ -	\$ - \$ \$ - \$	•	\$ - \$ -	\$ - \$ -	\$ 32,000 \$ 9,000
Furniture & Equipment	\$	20,000		\$ -	\$ -	\$ -	\$ - \$	•	; ; -	\$ -	\$ 20,000
Insurance - Auto	\$	2,500		\$ -	\$ -	\$ -	\$ - \$	- 9	-	\$ -	\$ 2,500
Insurance - Equipment Insurance - Fidelity Bond	\$	13,250 750	•	\$ -	\$ - :	\$ - • -	\$ - \$ \$ - \$	- ;	\$ - \$ -	\$ -	\$ 13,250 \$ 750
Insurance - Tridenty Borid	\$	12,000		\$ -	\$ -	\$ -	\$ - \$	•	; ; -	\$ -	\$ 12,000
Insurance - Workers Comp	\$	3,000		\$ -	\$ -	\$ -	\$ - \$	•	-	\$ -	\$ 3,000
Maintenance - Beach Maintenance - Seabrook Island Road	\$	4,000 25,000		\$ - \$ -	\$ - : \$ -	\$ - \$ -	\$ - \$ \$ - \$	•	\$ - \$ -	\$ - \$ -	\$ 4,000 \$ 25,000
Maintenance - Town Hall	\$	39,000		\$ -	\$ -	\$ -	\$ - \$	•	· -	\$ -	\$ 39,000
Maintenance - Vehicles & Equipment	\$	2,000		\$ -	\$ -	\$ -	\$ - \$		\$ -	\$ -	\$ 2,000
Materials & Supplies - Buildings & Grounds Materials & Supplies - Office	\$	38,000 13,800		\$ - \$ -	\$ - : \$ -	\$ - \$ -	\$ - \$ \$ - \$	•	5 - 5 -	\$ - \$ -	\$ 38,000 \$ 13,800
Memberships, Dues & Subscriptions	\$	21,650		\$ -	\$ -	\$ -	\$ - \$	•	- -	\$ -	\$ 21,650
Planning & Zoning	\$	500		\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 500
Postage Pre-Employment Expenses	\$	4,750 1,800		\$ - \$ -	\$ - : \$ -	\$ - \$ -	\$ - \$ \$ - \$	- 5	- 5 -	\$ - \$ -	\$ 4,750 \$ 1,800
Printing & Scanning Services	\$	9,000	\$ -	\$ -	\$ -	\$ -	\$ - \$	- \$	\$ -	\$ -	\$ 9,000
Professional Services - Accounting	\$	14,000		\$ -	\$ -	\$ -	\$ - \$	•	-	\$ -	\$ 14,000
Professional Services - Auditor Professional Services - Engineering	\$	16,000 15,000		\$ - \$ -	\$ -	, - \$ -	\$ - \$ \$ - \$	•	- 5 -	\$ - \$ -	\$ 16,000 \$ 15,000
Professional Services - Legal	\$	30,000		\$ -	\$ -	\$ -	\$ - \$	•	· -	\$ -	\$ 30,000
Professional Services - Other	\$	43,000		\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 43,000
Seabrook Island Turtle Patrol Special Events	\$		\$ - \$ -	\$ - \$ -	\$ -	- \$ -	\$ - 5	- 5	; ;	\$ -	\$ - \$ 9,500
Special Projects - Roadway	\$	-	\$ -	\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ -
State Court Assessment	\$,	\$ - \$ -	\$ -	\$ - :	\$ -	\$ - \$ \$ - \$	•	-	\$ -	\$ 2,500 \$ 24.000
Telecommunications Travel & Training	\$	24,000 15,000		\$ - \$ -	\$ -	, - \$ -	\$ - \$	•	- 5 -	\$ -	\$ 24,000 \$ 15,000
Uniforms	\$	4,050	\$ -	\$ -	\$ -	\$ -	\$ - \$	•	-	\$ -	\$ 4,050
Utilities Victim's Advocate Assessment	\$	26,750 500		\$ - \$	\$ - \$	\$ - \$	\$ - \$	•	-	\$ - \$	\$ 26,750 \$ 500
Victim's Advocate Assessment Victim's Advocate Surcharge	\$		\$ - \$ -	\$ -	\$ -	, - \$ -	\$ - 5	- ;	- 5 -	\$ -	\$ 500 \$ 800
Website	\$	700	\$ -	\$ -	\$ -	\$ -	\$ - \$	- 5	-	\$ -	\$ 700
Tourism Promotion (30%)	\$,	\$ - \$ -	\$ -	\$ -	\$ - \$	- 9	-	\$ - \$ -	\$ 82,500 \$ 175,000
Tourism Related Expenditures (65%) County ATAX Expense	\$,	\$ 45,000	\$ - \$ -	\$ -	\$ - \$	- ;	; ; -	\$ - \$ -	\$ 45,000
ARPA Expenditures	\$	-	\$ -	\$ -	\$ -	\$ 464,239	\$ - \$	- 5	\$ -	\$ -	\$ 464,239
TOTAL EXPENDITURES	\$	1,486,833	\$ 257,500	\$ 45,000	\$ 10,000	\$ 464,239	\$ - \$	150,000	\$ 60,000	\$ -	\$ 2,473,572
REVENUES OVER (UNDER) EXPENDITURES	\$	18,462	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ - 5	(150,000)	\$ (60,000)	\$ -	\$ (194,518)
OTHER FINANCING SOURCES (USES)											
Transfers In (Out) TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	(1,025,000) (1,025,000)		\$ - \$ -			\$ 100,000 \$ \$ 100,000 \$				
	7					-					
NET CHANGE IN FUND BALANCE	\$	(1,006,538)									
EST. FUND BALANCE, BEGINNING OF YEAR *	\$	2,294,324									
EST. FUND BALANCE, END OF YEAR	\$	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 2019 ACTUAL		FY 2020 ACTUAL		2021 YTD ACTUAL	FY 2022 BUDGET		CHANGE	CHANGE
			ACTUAL		ACTUAL	BUDGET	YID ACTUAL	BUDGET		(\$)	(%)
NUES 4401	Aid to Subdivisions - State	\$	40,154	\$	40,638	40,600	\$ 21,098	\$ 41,670	\$	1,070	
	Building Permit Fees - County	\$	15,952	\$	19,770	15,000	\$ 18,730	\$ 18,000	\$	3,000	2
	Business License Fees	\$	443,309		464,977				\$	100,000	7
	Business License Fees - MASC Contractual Reimbursements	\$ ¢	232,974	\$ \$	245,005 \$ - \$	•			\$ ¢	5,000 (20,000)	-
	Court Fines	۶ \$	- 9,072	۶ \$	7,260		•	\$ 10,000 \$ 7,500	۶ \$	2,500	-
	Credit Card Convenience Fees	\$	-	\$	-			\$ 750	\$	-	
4690	Facility Rentals	\$	50	\$	50 \$	100	\$ -	\$ 100	\$	-	
	Franchise Fees - ATT U-verse	\$	5,262		5,466	•		\$ 5,000	\$	-	
	Franchise Fees - Berkeley Electric Franchise Fees - Comcast	\$ ¢		\$	162,000 \$	•	•	\$ 165,000	\$ ¢	3,000	
	Grant Funding	\$ \$	56,857 125,000	\$ \$	58,858 \$ - \$	•	\$ 29,948 \$ -		\$ \$	25,000	#1
	Interest - Checking Account	\$		\$	21			\$ 25	\$	-	
	Interest - Investment Pool	\$	107,735	\$	39,016	50,000	\$ 4,727	\$ 7,500	\$	(42,500)	-
	Local Option Sales Tax - County	\$	•	\$	298,807	•	\$ 206,558		\$	40,000	
	Miscellaneous Income	\$		\$	2,494		-		\$	225	
	Planning & Zoning Fees Sale of Assets	\$ ¢	36,258 7,176		33,923 \$ - \$	•	\$ 175,490	\$ 160,000 \$ 500	\$ ¢	15,000	
	State ATAX (\$25K+5%)	\$ \$		\$ \$	34,494			_	ş \$	6,000	
	TOTAL REVENUES	\$	1,557,561		1,412,780				\$	138,295	
NDITURES											
5005	Salaries - Gross Wages	\$	283,335	\$	316,721				\$	41,903	
	Salaries - Overtime	\$	-	\$	-		· ·	\$ 1,000	\$	500	1
	FICA	\$	21,473	\$	24,545	•		\$ 39,924	\$ ¢	3,465	
	Medical Insurance SC Retirement	۶ د	18,819 34,034	\$ \$	23,235 \$ 38,674 \$	•			\$ ¢	12,042 -	
	Advertising	ب \$	11,571	\$ \$	13,267				ب \$	-	
	Advertising - Tourism	\$	-	\$	- 5			\$ -	\$	-	#
	Bank Service Charges	\$	954	\$	783	1,950	\$ 1,506.52	\$ 1,950	\$	-	
	Capital Expenditures	\$	67,397	\$	5,204				\$	68,900	
	Community Promotions	\$	-			-,			\$	2,500	
	Contingency Contracted Services - Reach Patrol	\$ ¢		\$	18,671 \$ 58,920 \$				\$ \$	20,000	1
	Contracted Services - Beach Patrol Contracted Services - IT	ş \$	29,450 28,667		30,714	•			ې \$	(2,060)	1
	Contracted Services - Landscaping	\$	135,386		95,992	•			\$	(118,500)	-
	Contracted Services - Other	\$	20,600		18,793				\$	1,400	
6051	Council & Committee Expense	\$	1,674	\$	263	1,500	\$ 1,233.77		\$	-	
	Court Expenses	\$	9,144		8,660	•			\$	250	
	Election Expenses	\$	1,781		- 5	,	7	\$ -	\$	(2,000)	-1
	Emergency Communications	\$ ¢	23,072	\$ \$	6,307 \$ 16,498 \$	•			\$ ¢	1 000	
	Emergency Preparedness Equipment Rentals	\$ \$	26,235 5,623		16,498 \$ 5,279 \$	•			\$ \$	1,000 3,000	
	Furniture & Equipment	\$		\$	5,787				\$	11,500	1
	Insurance - Auto	\$	1,742		2,087				\$	(1,250)	-
5163	Insurance - Equipment	\$	9,973	\$	12,270	13,250	\$ 12,239.46	\$ 13,250	\$	-	
	Insurance - Fidelity Bond	\$	535		697				\$	-	
	Insurance - Tort Liability	\$ \$	7,384		9,234	•			\$ ¢	2,000	
	Insurance - Workers Comp Maintenance - Beach	¢	434 2,966	\$ \$	1,407 \$ 9,334 \$				\$ \$	1,000 1,250	
	Maintenance - Seabrook Island Road	\$,	\$	10,849			•	\$	(5,000)	-
	Maintenance - Town Hall	\$	3,201	\$	16,825				\$	(35,000)	-
5310	Maintenance - Vehicles & Equipment	\$	309	\$	191 \$	750	\$ 55.53	\$ 2,000	\$	1,250	1
	Materials & Supplies - Buildings & Grounds	\$	-	\$	- 5		•	\$ 38,000	\$	38,000	#
	Materials & Supplies - Office	\$	5,228	\$	6,903	•			\$	6,000	
	Memberships, Dues & Subscriptions	\$ ¢	,	\$ \$	16,667 \$ 596 \$				\$ ¢	2,000	-
	Planning & Zoning Postage	\$ \$	86 2,940	\$ \$	596 \$ 2,238 \$		-		۶ د	(250) (250)	-
	Pre-Employment Expenses	\$	-	\$	- 5				\$	1,500	5
	Printing & Scanning Services	\$	5,256	\$	2,658				\$	(1,200)	-
	Professional Services - Accounting	\$		\$	16,302	14,000	\$ 11,327.72	\$ 14,000	\$	-	
	Professional Services - Auditor	\$	12,300		14,000				\$	1,000	
	Professional Services - Engineering	\$	104,098		5,667				\$	(20,000)	-
	Professional Services - Legal Professional Services - Other	\$ ¢	42,581 74,573		9,088 \$ 38,405 \$	•			\$ \$	- 28,000	1
	Professional Services - Other Seabrook Island Turtle Patrol	۶ \$	74,573 1,500		38,405			\$ 43,000 \$ -	\$ \$	20,000 -	#
	Special Events	\$		۶ \$	7,602		\$ -	\$ 9,500	\$	1,500	#
	Special Projects - Roadway	\$		\$	- 5		\$ -	\$ -	\$	-	#
6404	State Court Assessment	\$	-	\$	- 5	,	\$ -	\$ 2,500	\$	-	
	Telecommunications	\$	9,833	\$	9,972	•			\$	4,300	
	Travel & Training	\$	4,313	\$	506	•			\$	3,500	2
	Uniforms Utilities	\$ ¢	- 19.405	\$ \$	- Ş 21.424 S	,		\$ 4,050	\$ ¢	2,700 3,750	2
	Victim's Advocate Assessment	۶ \$	19,405	\$ \$	21,424 \$,	\$ 26,750 \$ 500	\$ \$	3,/3U -	
	Victim's Advocate Surcharge	\$	-	\$		800	•	\$ 800	\$	-	
6216	Website	\$	409	\$	553	600	\$ 549.36	\$ 700	\$	100	
•	TOTAL EXPENDITURES	\$	1,230,000	\$	903,787	1,408,033	\$ 701,774.53	\$ 1,486,833	\$	78,800	
UES OVER (L	JNDER) EXPENDITURES	\$	327,560	\$	508,993	(41,033)	\$ 550,936	\$ 18,462	\$	59,495	-1
	SOURCES (USES) Transfer Out - Emergency Fund	\$	-	\$	(2,000,000)	(100,000)	\$ (100,000)	\$ (100,000)	\$	-	
	Transfer Out - Road & Drainage Fund	\$	-	\$	(500,000)				\$	(530,000)	2
	Transfer Out - Town Facilities Fund	\$	-	\$	(250,000)			\$ (160,000)	, \$	(160,000)	#
	Transfer dat Town radiii tees rana	Ś	-	\$	(15,000)				\$	34,000	_
	Transfer Out - Vehicle Replacement Fund	<u> </u>				(200,000)	\$ (369,000)	\$ (1,025,000)	<u>, </u>	(
·		\$	-	\$	(2,765,000)	(369,000)	\$ (303,000)	(1,023,000)	\$	(656,000)	1
	Transfer Out - Vehicle Replacement Fund	\$	327,560		(2,765,000) \$				\$	(596,505)	1
HANGE IN FU	Transfer Out - Vehicle Replacement Fund TOTAL OTHER FINANCING SOURCES (USES)	\$ \$		\$		(410,033)	\$ 181,936	\$ (1,006,538)			

FY 2022 Sta	ate ATAX Fund Summary											
			FY 2019 ACTUAL		FY 2020 ACTUAL	FY 2 BUDGET	2021 YTD ACTUAI		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES 7002	State ATAX (30%)	\$	56,029	\$	56,966 \$	46,500	\$ 61,20)5 :	\$ 82,500	\$	36,000	77.4%
7003 7004	State ATAX (65%) Interest Income	\$ \$	121,395 -	\$ \$	123,425 \$ 938 \$			l1 :		\$ \$	78,000 (500)	77.4% -66.7%
	TOTAL REVENUES	\$	177,424	\$	181,329 \$	148,000	\$ 193,98	36	\$ 261,500	\$	113,500	76.7%
EXPENDITURES 8001	Tourism Related Expenditures (65%)	\$	118,039		56,966 \$					\$	(13,750)	-7.3%
8002	Tourism Promotion (30%) TOTAL EXPENDITURES	\$ \$	56,029 174,068		86,351 \$ 143,316 \$					\$ \$	36,000 22,250	77.4% 9.5 %
REVENUES OVER	(UNDER) EXPENDITURES	\$	3,356	\$	38,012 \$	(87,250)	\$ (16,18	31) :	\$ 4,000	\$	91,250	-104.6%
OTHER FINANCIN	NG SOURCES (USES) Other Financing Sources (Uses)	\$	_	\$	- \$; -	\$ -		\$ -	\$	-	#DIV/0
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	- \$		\$ -	;	\$ -	\$	-	#DIV/0
NET CHANGE IN	FUND BALANCE	\$	3,356	\$	38,012 \$	(87,250)	\$ (16,18	31)	\$ 4,000	\$	91,250	-104.6%
	BEGINNING OF YEAR	\$	130,127		133,483 \$					\$	(87,250)	-50.9%
FUND BALANCE,	END OF YEAR	\$	133,483	\$	171,495 \$	84,245	\$ 155,3	L4 :	\$ <u>88,245</u>	\$	4,000	4.7%
FY 2022 Co	unty ATAX Fund Summary											
			FY 2019 ACTUAL		FY 2020 ACTUAL	FY 2 BUDGET	2021 YTD ACTUAI		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES 7101	County ATAX	\$	48,500	\$	- \$	· -	\$ -		\$ 45,000	\$	45,000	#DIV/0
7104	Interest Income TOTAL REVENUES	\$ \$	- 48,500	\$	138 \$	20	\$	8	\$ -	\$ \$	(20) 44,980	-100.0% 224900.0 %
EXPENDITURES			.,	•			•			<u>.</u>	,	
8010	County ATAX Expense TOTAL EXPENDITURES	\$ \$	79,788 79,788		15,000 \$			00		\$ \$	40,000 40,000	800.0% 800.0%
REVENUES OVER	(UNDER) EXPENDITURES	\$	(31,288)	\$	(14,862) \$	(4,980)	\$ (4,99	92) :	\$ -	\$	4,980	-100.0%
OTHER FINANCIN	NG SOURCES (USES)											
	Other Financing Sources (Uses) TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	-	\$ \$	- \$ - \$		\$ - \$ -		\$ - \$ -	\$ \$	-	#DIV/0!
NET CHANGE IN	FUND BALANCE	\$	(31,288)	\$	(14,862) \$	(4,980)	\$ (4,9	92) :	\$ -	\$	4,980	-100.0%
FUND BALANCE,	BEGINNING OF YEAR	\$	53,609	\$	22,321 \$	7,459	\$ 7,49	59	\$ 2,479	\$	(4,980)	-66.8%
FUND BALANCE,	END OF YEAR	\$	22,321	\$	7,459 \$	2,479	\$ 2,4	57	\$ 2,479	\$	-	0.0%
FY 2022 Ald	cohol Tax Fund Summary											
			FY 2019 ACTUAL		FY 2020 ACTUAL	FY 2 BUDGET	2021 YTD ACTUAI		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES 7405	Alcohol Tax	¢	5,000	Ļ	6,000 \$	3,000	ć 2.00	20	ć 2,000	\$	_	0.0%
TBD	Interest Income TOTAL REVENUES	\$ \$ \$	5,000 - 5,000	\$ \$	209 \$	100	\$	00 : 28 :	\$ 20	\$ \$	(80)	-80.0% - 2.6 %
EXPENDITURES	iona nevenous	<u> </u>	3,000	<u> </u>		3,100	, 5,0.		9 3,020	<u> </u>	(66)	
8505	Capital Expenditures TOTAL EXPENDITURES	\$ \$	-	\$ \$	- \$ - \$,			\$ 10,000 \$ 10,000	\$ \$	-	0.0% 0.0 %
REVENUES OVER	(UNDER) EXPENDITURES	\$	5,000	\$	6,209 \$	(6,900)	\$ 3,02	28		\$	(80)	1.2%
OTHER FINANCIN	NG SOURCES (USES) Other Financing Sources (Uses)	Ś		\$	- \$		\$ -			\$		#DIV/0!
	TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	- \$		\$ -		- \$ -	\$	-	#DIV/0
NET CHANGE IN	FUND BALANCE	\$	5,000	\$	6,209 \$	(6,900)	\$ 3,02	28	\$ (6,980)	\$	(80)	1.2%
	BEGINNING OF YEAR	\$	21,030		26,030 \$					\$	(6,900)	-21.4%
FUND BALANCE,	END OF YEAR	\$	26,030	\$	32,239 \$	25,339	\$ 35,20	57	\$ 18,359	\$	(6,980)	-27.5%
FY 2022 AR	RPA Fund Summary											
			FY 2019 ACTUAL		FY 2020 ACTUAL	FY 2 BUDGET	2021 YTD ACTUAI		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES TBD	ARPA Distribution	\$	_	\$	_ <	<u>-</u>	\$ -		\$ 464,239	Ś	464,239	#DIV/0!
TBD	Interest Income TOTAL REVENUES	\$ \$	-	\$ \$	- \$ - \$	<u>-</u>	\$ - \$ -		\$ - \$ 464,239	\$ \$	464,239	#DIV/0!
EXPENDITURES					·						·	
TBD	ARPA Expenditures TOTAL EXPENDITURES	\$ \$	-	\$ \$	- \$ - \$		\$ - \$ -		\$ 464,239 \$ 464,239	\$ \$	464,239 464,239	#DIV/0
REVENUES OVER	(UNDER) EXPENDITURES	\$	-	\$	- \$	-	\$ -		\$ -	\$	-	#DIV/0!

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

FY 2022 Em	nergency Fund Summary												
			7 2019 CTUAL		FY 2020 ACTUAL	BUI	FY 2 DGET	021 YTD ACTUAL		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES 7950	Emergency Fund Revenues TOTAL REVENUES	\$ \$	<u>-</u>	\$ \$	25,903 25,903		-	\$ - \$ -	\$ \$	-	\$ \$	-	#DIV/0!
EXPENDITURES 8050	Emergency Fund Expenditures TOTAL EXPENDITURES	\$ \$	<u>-</u>	\$ \$	18,294 18,294		-	\$ - \$ -	\$ \$	-	\$ \$	-	#DIV/0
REVENUES OVER	(UNDER) EXPENDITURES	\$	_	\$	7,609		-	\$ -	\$	-	<u> </u>	-	#DIV/0!
OTHER FINANCIN	IG SOURCES (USES)												
	Transfer In - General Fund TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	-	\$ \$	2,000,000 2,000,000		100,000 100,000			100,000 100,000	\$ \$	-	0.0% 0.0 %
NET CHANGE IN I	FUND BALANCE	\$	-	\$	2,007,609	\$	100,000	\$ 100,000	\$	100,000	\$	-	0.0%
FUND BALANCE,	BEGINNING OF YEAR	\$	-	\$	-	\$ 2	,007,609	\$ 2,007,609	\$	2,107,609	\$	100,000	5.0%
FUND BALANCE,	END OF YEAR	\$	-	\$	2,007,609	\$ 2	,107,609	\$ 2,107,609	\$	2,207,609	\$	100,000	4.7%
FY 2022 Ro	ad & Drainage Fund Summary												
			7 2019 CTUAL		FY 2020 ACTUAL	BUI	FY 2 DGET	021 YTD ACTUAL		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES													WDW (40)
	Road & Drainage Fund Revenues TOTAL REVENUES	\$ \$	-	\$ \$	-	\$ \$	-	\$ - \$ -	\$ \$	-	\$ \$	-	#DIV/0!
EXPENDITURES 8068	Capital Expenditures TOTAL EXPENDITURES	\$ \$	-	\$ \$	76,333 76,333		50,000 50,000			150,000 150,000	\$ \$	100,000 100,000	200.0% 200.0 %
REVENUES OVER	(UNDER) EXPENDITURES	\$		\$	(76,333)		(50,000)			(150,000)	\$	(100,000)	200.0%
	IG SOURCES (USES)	7			(70,333)	7	(30,000)	y (12,510	,, ,	(150,000)	<u> </u>	(100,000)	200.070
	Transfer In - General Fund TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	-	\$ \$	500,000 500,000		220,000 220,000			750,000 750,000	\$ \$	530,000 530,000	240.9% 240.9 %
NET CHANGE IN I	FUND BALANCE	\$	-	\$	423,667	\$	170,000	\$ 207,090	\$	600,000	\$	430,000	252.9%
FUND BALANCE,	BEGINNING OF YEAR	\$	-	\$	-	\$	423,667	\$ 423,667	7 \$	593,667	\$	170,000	40.1%
FUND BALANCE,	END OF YEAR	\$	-	\$	423,667	\$	593,667	\$ 630,757	7 \$	1,193,667	\$	600,000	101.1%
FY 2022 To	wn Facilities Fund Summary												
			/ 2019 CTUAL		FY 2020 ACTUAL	BUI	FY 2 DGET	021 YTD ACTUAL		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES													
	Town Facilities Fund Revenues TOTAL REVENUES	\$ \$	-	\$ \$	-	\$ \$	-	\$ - \$ -	\$ \$	-	\$ \$	-	#DIV/0!
EXPENDITURES												60.000	WDW (/0)
8078	Capital Expenditures TOTAL EXPENDITURES	\$ \$	-	\$ \$		\$ \$	-	\$ - \$ -	\$ \$	60,000 60,000	\$ \$	60,000 60,000	#DIV/0!
REVENUES OVER	(UNDER) EXPENDITURES	\$	-	\$	-	\$	-	\$ -	\$	(60,000)	\$	(60,000)	#DIV/0!
OTHER FINANCIN	IG SOURCES (USES) Transfer In - General Fund TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	<u>-</u>	\$ \$	250,000 250,000	•	-	\$ - \$ -	\$ \$	160,000 160,000	\$ \$	160,000 160,000	#DIV/0!
NET CHANGE IN I	FUND BALANCE	\$	-	\$	250,000	\$	-	\$ -	\$	100,000	\$	100,000	#DIV/0
FUND BALANCE,	BEGINNING OF YEAR	\$	-	\$	-	\$	250,000	\$ 250,000) \$	250,000	\$	-	0.0%
FUND BALANCE,	END OF YEAR	\$	-	\$	250,000	\$	250,000	\$ 250,000	\$	350,000	\$	100,000	40.0%
FY 2022 Ve	hicle Replacement Fund Summ	ary											
			Y 2019 CTUAL		FY 2020 ACTUAL	BUI	FY 2 DGET	021 YTD ACTUAL		FY 2022 BUDGET		CHANGE (\$)	CHANGE (%)
REVENUES	Vehicle Replacement Fund Revenues	\$	-	\$	-	\$	-	\$ -	\$	-	\$ \$	-	#DIV/0!
EVERNO	TOTAL REVENUES	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	#DIV/0
8081	Capital Expenditures TOTAL EXPENDITURES	\$ \$	-	\$ \$		\$ \$	28,000 28,000		\$ \$	-	\$ \$	(28,000) (28,000)	-100.0% -100.0 %
REVENUES OVER	(UNDER) EXPENDITURES	\$	-	\$	-	\$	(28,000)	\$ -	\$	-	\$	28,000	-100.0%
OTHER FINANCIN	IG SOURCES (USES) Transfer In - General Fund TOTAL OTHER FINANCING SOURCES (USES)	\$ \$	-	\$ \$	15,000 15,000		49,000 49,000			15,000 15,000	\$ \$	(34,000) (34,000)	-69.4% -69.4 %
NET CHANGE IN I		Ś		\$	15,000		21,000			15,000	\$ \$	(6,000)	-09.4%
CHANGE IN	DIE 1170E	Ÿ		ب	13,000	7	,,,,,,,	7 77,000	,	13,000	ب	(0,000)	-20.0%

FUND BALANCE, BEGINNING OF YEAR	\$ -	\$ - \$	15,000	\$ 15,000	\$ 36,0	00	\$ 21,000	140.0%
FUND BALANCE, END OF YEAR	\$ -	\$ 15,000 \$	36,000	\$ 64,000	\$ 51,0	00	\$ 15,000	41.7%

TOWN OF SEABROOK ISLAND

RESOLUTION NO. 2021-26

A RESOLUTION DIRECTING THE EXPENDITURE OF UNBUDGETED REVENUES FROM THE AMERICAN RESCUE PLAN ACT (ARPA) AND EXCESS BUSINESS LICENSE REVENUE

WHEREAS, the Town of Seabrook Island's FY 2021 Budget (the "FY 2021 Budget") was adopted by Ordinance No. 2020-19 on December 15, 2020; and

WHEREAS, the Town has received an unbudgeted appropriation from the U.S. American Rescue Plan Act of 2021 ("ARPA") in the amount of \$464,240.00; and

WHEREAS, as of September 30, 2021, the Town has received \$516,679.00 from Business License Tax collections, or \$166,679 (47.6%) more than budgeted for FY 2021; and

WHEREAS, pursuant to Section 4 of the ordinance adopting the FY 2021 Budget, "Actual revenues in excess of budgeted amounts may be administered by resolution of the Town Council";

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council for the Town of Seabrook Island:

1. The actual revenues and expenditures from the ARPA Program shall be appropriated as follows:

ARPA Fund (NEW FUND)

<u>Revenues</u>: Actual revenues (\$464,240.00) shall be deposited into the ARPA Fund (New).

Expenditures: ARPA funds shall be expended as follows:

ARPA Expenditures: \$64,240.00 (To be used as directed by Council)

Total Expenditures: \$64,240.00

<u>Fund Balance Appropriation</u>: The remaining balance (\$400,000.00) shall be appropriated to the ARPA Fund fund balance.

2. Excess revenue from Business License Tax collections shall be appropriated as follows:

General Fund

Expenditures:

Capital Projects: \$25,000.00 (For construction of a storage shed)

Total Expenditures: \$25,000.00

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adopted	by	the		Council 2021.	for	the	Town	of	Seabrook	Island	on	the		d	ay	of
Signed:																
		Joh	ın Greg	g, Mayor												
Witness:																
		Kat	harine	Watkins,	Tow	n Cle	rk									