

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2018-14**

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

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019**

**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 2:15 p.m. on Tuesday, December 18, 2018, 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 Reserve Funds;

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

**SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues equal to estimated expenditures in the amount of \$2,179,775.00. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2019 (hereafter, the "FY 2019 Budget.")

**SECTION 2. Funds.**

To facilitate operations, there shall be established and maintained a General Fund, State Accommodations Tax Fund, County Accommodations Tax Fund, Alcohol Tax Fund, and such other reserve and/or capital funds which may be necessary and proper for the implementation and administration of the FY 2019 Budget consistent with State Law and/or Town Ordinance. The estimated revenues and expenditures for each fund shall be as provided for in the FY 2019 Budget, or as may be modified hereafter pursuant to law.

**SECTION 3. Administration.**

Pursuant to Section 2-260(b) of the Town Code for the Town of Seabrook Island, the Mayor shall be responsible for the administration of the FY 2019 Budget. The mayor shall have the authority to approve any reasonable unbudgeted expenditure that may exceed a particular line

item budget, but which will not cause the total annual expenditures to exceed the total amount of the FY 2019 Budget.

**SECTION 4. Use of Funds and Excess Funds.**

Revenues obtained from any source may be used for any appropriation named in the FY 2019 Budget; provided, however, this provision shall not apply to revenues which are specifically restricted by this ordinance, the Town Code for the Town of Seabrook Island, or the South Carolina Code of Laws. Actual revenues in excess of budgeted amounts may be administered by resolution of Town Council.

**Section 5. Premium Subsidy for Employee Medical Insurance.**

Pursuant to the Town of Seabrook Island 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 2019. 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.**

Pursuant to Proviso 113.6(B) of the 2018-19 South Carolina Appropriations Act, any entity receiving an appropriation from the Town of Seabrook Island during FY 2019 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, 2019, on a form made available by the Town Administrator for that purpose.

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

Pursuant to Proviso 117.99 of the 2018-19 South Carolina Appropriations Act, 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 of Seabrook Island.

**SECTION 8. Severability.**

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

property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

**SECTION 9. Conflicting Ordinances Repealed.**

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

**SECTION 10. Effective Date.**

This ordinance shall be effective from and after the date of adoption, and shall cover the fiscal year beginning on January 1, 2019, and ending on December 31, 2019.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2018, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2018.

First Reading: November 27, 2018  
Public Hearing: December 18, 2018  
Second Reading: December 18, 2018

TOWN OF SEABROOK ISLAND

\_\_\_\_\_  
Ronald J. Ciancio, Mayor

ATTEST

\_\_\_\_\_  
Faye Allbritton, Town Clerk

**Exhibit A**  
**To Ordinance 2018-14**

Town of Seabrook Island  
FY 2019 Budget

## GENERAL FUND

## General Fund Revenues

4401	Aid to Subdivisions - State	38,700
4501	Building Permit Fees - County	13,000
*	Business Licenses	340,000
4150	Business Licenses - MASC	265,000
4250	Court Fines	5,000
*	Credit Card Convenience Fees	750
*	Facility Rentals	200
4205	Franchise Fees - ATT U-verse	5,000
4201	Franchise Fees - Berkeley Electric	158,000
4206	Franchise Fees - Comcast	49,000
4605	Interest - Checking Account	25
4601	Interest - Investment Pool	49,000
4301	Local Option Sales Tax - County	240,000
4701	Miscellaneous Income	200
*	Planning & Zoning Fees	26,400
*	Sale of Assets	7,000
4004	State ATAX (\$25K+5%)	31,500
*	Use of Fund Balance - Road Improvements	200,000
*	Use of Fund Balance - General Fund	500,000
<b>Total General Fund Revenues</b>		<b>1,928,775</b>

## General Fund Expenditures

5005	Salaries - Gross Wages	319,580
*	Salaries - Overtime	500
5010	FICA	24,455
5014	Medical Insurance	25,473
5015	SC Retirement	44,871
6260	Advertising	11,100
6262	Advertising - Tourism	-
6208	Bank Service Charges	1,950
6301	Capital Expenditures	301,000
6290	Contingency	58,796
6291	Contracted Services - Beach Patrol	30,000
6215	Contracted Services - IT	38,000
*	Contracted Services - Landscaping	120,000
*	Contracted Services - Other	18,550
6051	Council & Committee Expense	2,900
6401	Court Expenses	4,700
*	Election Expenses	2,000
6151	Emergency Communications	27,050
6220	Emergency Preparedness	35,300
6235	Equipment Rentals	6,000
6101	Furniture & Equipment	15,750
5165	Insurance - Auto	3,500
5163	Insurance - Equipment	9,700

## GENERAL FUND (CONTINUED)

## General Fund Expenditures (Continued)

5162	Insurance - Fidelity Bond	600
5161	Insurance - Tort Liability	7,000
5164	Insurance - Workers Comp	3,000
*	Maintenance - Beach	4,700
5261	Maintenance - Seabrook Island Road	5,000
*	Maintenance - Town Hall	50,000
*	Maintenance - Vehicles	2,000
6201	Memberships, Dues & Subscriptions	19,500
5361	Office Materials & Supplies	4,700
*	Planning & Zoning	2,250
5363	Postage	3,000
*	Pre-Employment Expenses	500
5366	Printing & Scanning Services	2,500
5202	Professional Services - Accounting	13,700
5201	Professional Services - Auditor	20,000
*	Professional Services - Engineering	30,000
5051	Professional Services - Legal	45,000
*	Professional Services - Other	55,000
*	Seabrook Island Turtle Patrol	1,500
6261	Special Events	6,000
6302	Special Projects - Roadway	500,000
6404	State Court Assessment	2,500
5405	Telecommunications	11,350
6285	Travel & Training	7,250
*	Uniforms	1,250
*	Utilities	27,500
6403	Victim's Advocate Assessment	500
6402	Victim's Advocate Surcharge	800
6216	Website	500
<b>Total General Fund Expenditures</b>		<b>1,928,775</b>

Note: An asterisk (\*) indicates a new line item number which has not yet been assigned.

### RESERVE FUND – STATE ACCOMMODATIONS TAX

#### State Accommodations Tax Revenues

7002	State ATAX (30%)	39,000
7003	State ATAX (65%)	84,500
7005	Use of Fund Balance - State ATAX (65%)	37,500
<b>Total State Accommodations Tax Revenues</b>		<b>161,000</b>

#### State Accommodations Tax Expenditures

8501	Tourism Related Expenditures (65%)	
	- Bohicket Marina & Market - Billfish Tournament & Dolphin Slam	10,000
	- Bohicket Marina Merchants Association - Kick It at Bohicket	17,000
	- Seabrook Island Club - Alan Fleming Tennis Tournament	10,000
	- Town of Seabrook Island - Beach Patrol	40,000
	- Town of Seabrook Island - Charleston Regional Visitors Guide Ad	10,000
	- Town of Seabrook Island - Dolphin Education Program	10,000
	- Town of Seabrook Island - Fourth of July Celebration	20,000
	- Women's SC Golf Association - SC Women's Open	5,000
8502	Promotion (30%)	
	- Charleston County Convention & Visitors Bureau	39,000
<b>Total State Accommodations Tax Expenditures</b>		<b>161,000</b>

*Note: An asterisk (\*) indicates a new line item number which has not yet been assigned.*

**RESERVE FUND – COUNTY ACCOMMODATIONS TAX****County Accommodations Tax Revenues**

7006	County ATAX	45,000
*	Use of Fund Balance - County ATAX	35,000
<b>Total County Accommodations Tax Revenues</b>		<b>80,000</b>

**County Accommodations Tax Expenditures**

8506	County ATAX Expense	
	- Town of Seabrook Island - Beach Patrol	60,000
	- Town of Seabrook Island - Charleston Symphony Concert	20,000
<b>Total County Accommodations Tax Expenditures</b>		<b>80,000</b>

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**RESERVE FUND – ALCOHOL TAX****Alcohol Tax Revenues**

7405	Alcohol Tax	3,500
*	Use of Fund Balance - Alcohol Tax	6,500
<b>Total Alcohol Tax Revenues</b>		<b>10,000</b>

**Alcohol Tax Expenditures**

8505	Alcohol Tax Expense	
	- Capital Project - Beach Signage & Marker Upgrades	10,000
<b>Total Alcohol Tax Expenditures</b>		<b>10,000</b>

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4701	Miscellaneous Income	200
*	Business Licenses	340,000
*	Credit Card Convenience Fees	750
*	Facility Rentals	200
*	Planning & Zoning Fees	26,400
*	Sale of Assets	7,000
*	Use of Fund Balance - General Fund	500,000
*	Use of Fund Balance - Road Improvements	200,000
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