

# Town Council Regular Meeting

December 16, 2025 @ 2:30 PM

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



## AGENDA

### CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL & FOIA STATEMENT

#### APPROVAL OF MINUTES

**November 18, 2025** Town Council Regular Meeting

#### PUBLIC HEARING ITEMS

**Ordinance 2025-09** An ordinance amending the town code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article IV, Committees; Section 2-401, Advisory Committees, so as to amend the town’s advisory committees

**Ordinance 2025-10** An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the fiscal year beginning January 1, 2026, and ending December 31, 2026

#### CITIZEN COMMENTS

During the first citizen comment period, any citizen may speak pertaining to any item listed on the meeting agenda which does not require a public hearing. Each speaker shall be limited to three minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.

#### REPORTS OF TOWN BOARDS, COMMISSIONS, AND COMMITTEES

**Advisory Committees** Community Promotions & Engagement Committee (Bruce Kleinman)

Environment & Wildlife Committee (Gordon Weis)

Public Safety Committee (Dan Kortvelesy)

**Utility Commission** Seabrook Island Utility Commission

#### REPORTS OF TOWN OFFICERS & STAFF

**Mayor’s Report** Report of the Mayor

**Staff Reports**

Report of the Town Administrator

- Town Hall Holiday Schedule

Report of the Finance Director

- Report of Financials through November 30, 2025

Report of the Zoning Administrator

Report of the Communications & Events Manager

- Town of Seabrook Island Swearing-In Ceremony – January 6<sup>th</sup>, 2026, at 12:00 pm

**ORDINANCES FOR SECOND READING**

**Ordinance 2025-09**

An ordinance amending the town code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article IV, Committees; Section 2-401, Advisory Committees, so as to amend the town’s advisory committees

**Ordinance 2025-10**

An ordinance to adopt a budget for the Town of Seabrook Island, South Carolina, for the fiscal year beginning January 1, 2026, and ending December 31, 2026

**ORDINANCES FOR FIRST READING**

**Ordinance 2025-11**

An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article VI, Financial Administration; Division 1, Generally; Section 2-608, Fund Balance Policy; so as to amend the town’s Fund Balance Policy

**OTHER ACTION ITEMS**

**Res. 2025-32**

A resolution amending the Town of Seabrook Island Employee Handbook

**2026 Meeting Calendar**

Consideration of Town Meeting Calendar for 2026

**CITIZEN COMMENTS**

During the second citizen comment period, any citizen may speak pertaining to any town matter, except personnel matters. Each speaker shall be limited to three minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.

**EXECUTIVE SESSION**

Pursuant to SC Code § 30-4-70 (a)(2), Discussion of negotiations incident to proposed contractual arrangements.

*\* - After returning to open session, the council may take action on those items discussed during Executive Session.*

**COUNCIL COMMENTS**

**ADJOURNMENT**

# Town Council Regular Meeting

November 18, 2025 @ 2:30 PM

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



## MINUTES

### CALL TO ORDER

Mayor Kleinman called the meeting to order at 2:32 pm.

### ROLL CALL

**Council Members Present:** Bruce Kleinman; Mayor, Councilmembers Darryl May, Gordon Weis, Dan Kortvelesy, and Raymond Hamilton.

**Town Staff Present:** Joe Cronin (Town Administrator), Tyler Newman (Zoning Administrator), Abby Grooms (Communication and Events Coordinator), Amber Howard (Finance Director), and Peter Wiggins (Town Clerk).

### FOIA STATEMENT

The Town Clerk confirmed that the meeting was advertised in compliance with the requirements of the South Carolina Freedom of Information Act. Agendas were posted and furnished to news media and all others requesting notification.

### APPROVAL OF MINUTES

**October 20, 2025**

Councilman Kortvelesy motioned to approve the minutes of the October 20, 2025, meeting, seconded by Councilman May.

Councilman May motioned to amend page three of the minutes, seconded by Councilman Hamilton. The motion was to strike the last paragraph of the minutes and replace with:

*"Councilman May added that he understands that Seabrook Island is in a vulnerable location. However, he added that the biggest threat to public safety on a regular basis is the traffic and the potential for traffic accidents, particularly in the summer months. But this position is an office job and does not have a patrol function."*

**Councilman May's motion to amend was approved UNANIMOUSLY.**

Councilman Hamilton asked for a clarification on page four of the minutes. Councilman Hamilton asked what was meant by the phrase "market minimum."

Mr. Cronin stated what he meant was the minimum of the range recommended by the consultant pursuant to their classification and compensation study.

Mayor Kleinman asked Councilman Hamilton if he would like that clarified in the minutes.

Councilman Hamilton stated that they had discussed bringing employees up to the 50<sup>th</sup> percentile. He stated that now, the discussion has changed to just bringing employees up to the minimum of the range. He stated it was due to this change that he wanted clarification. He closed by stating that he was okay with leaving the minutes unamended on this topic.

Councilman Kortvelesy's original motion to approve the minutes as amended was approved UNANIMOUSLY.

**October 28, 2025**

Councilman Kortvelesy motioned to approve the minutes of October 28, 2025, seconded by Councilman May.

Councilman May motioned to amend the fourth paragraph, page three of the minutes, seconded by Councilman Hamilton. The motion was to delete the fourth paragraph and replace with:

*"Councilman May stated that Seabrookers love trees as much as anybody, but there has to be a balance. He urged Mr. Owsiak and Councilwoman Honeycutt to drive on Bohicket Rd. toward Charleston in the morning when all the construction vehicles are heading in. He stated it is dangerous, especially when faced with the possibility of oncoming traffic crossing the centerline. He stated that at some point there must be a decision made related to trees versus the safety of people."*

Councilman May's motion to amend the minutes was approved UNANIMOUSLY.

Councilman Kortvelesy's original motion to approve the minutes as amended was approved UNANIMOUSLY.

## **PRESENTATIONS**

**Michael Younginer**

Mayor Kleinman announced that Mary Whyte, a well known artist that previously lived on Seabrook Island would be returning on December 3<sup>rd</sup>. He stated that he was proclaiming December 3, 2025, as Mary Whyte Day in the Town of Seabrook Island.

Michael Younginer gave a brief presentation on Ms. Whyte's many contributions to Seabrook Island, the Lowcountry, and the art of painting in general.

**REPORTS OF TOWN BOARDS, COMMISSIONS, AND COMMITTEES**

**Utility Commission**

Jim Ferland gave an update on the October financials of the Seabrook Island Utility Commission.

Mr. Ferland stated that the Seafields complex is connected and all documentation deeding sewer easements have been signed.

He also stated that the Pond Project is on schedule and slightly under budget. He stated the project will be completed by the end of 2025.

Councilman Hamilton asked with the pond project complete, what is the maximum flow that the utility commission could handle.

Mr. Ferland stated that the pond holds treated water. He stated that after completion, the pond could hold approximately 15 million gallons.

**REPORTS OF TOWN OFFICERS & STAFF**

**Town Administrator**

Mr. Cronin congratulated the newly elected council members. He congratulated Mayor Kleinman, Councilman May, Hamilton, and Utility Commissioner Jim Ferland on their reelection. He also congratulated the newly elected council members Tom Hund and Pat Faulkner.

Mr. Cronin stated that Town Hall would be closing at 2:00 pm on Wednesday, November 26, and closed on Thanksgiving Day and Friday.

**Finance Director**

Ms. Howard gave an update on the town's financials through October 31, 2025.

**Zoning Administrator**

Tyler Newman gave an update on the zoning and code enforcement activities since the October council meeting.

Mayor Kleinman asked Mr. Newman how long a typical inspection of a short term rental property takes.

Mr. Newman stated that an inspection of one property would take ten minutes or less.

Councilman Hamilton asked if when a property owner receives a rental permit, if that owner receives a checklist of what items in the property might be inspected.

The town's Short Term Rental Compliance Manager, Beth Rinehimer, stated that when she contacts the property owner to schedule an inspection, the owner receives a checklist of what will be inspected.

Councilman May asked Ms. Rinehimer if she inspected the general condition of the property for any major safety issues.

Ms. Rinehimer stated the general condition of the property is on the checklist.

Mr. Cronin stated the town can request additional inspectors to perform compliance inspections if there is general safety issue with the property.

**Communications and  
Events Manager**

Abby Grooms stated the annual Holiday Extravaganza will be held at Town Hall on Thursday, December 11<sup>th</sup>, from 4:00 to 7:00 pm.

**ORDINANCES FOR FIRST READING**

**Ordinance 2025-10**

Councilman May motioned to approve Ordinance 2025-10 at first reading, seconded by Councilman Hamilton.

Councilman May motioned to amend the FY 2026 budget striking the salary associated with the proposed Public Safety Director and all associated expenses, seconded by Councilman Hamilton.

Councilman May stated that he researched the MGT Classification and Compensation Study to identify peer communities that employed Public Safety Directors. He stated that ten communities have police departments with the Public Safety Director also serving as the Chief of Police. He stated that Bald Head Island's Public Safety Director serves as both the Fire Chief and Chief of Police. He further stated there were only two peer communities setup in a similar way to what is being proposed on Seabrook Island. He stated one community is the Town of Kiawah Island. He urged the council to not use Kiawah as a peer community because their financial situation was vastly different to Seabrook Island's. He stated the other community was Fort Myers Beach, Florida. He closed by stating that just because Seabrook Island's slogan is, "make Seabrook Island uniquely yours," doesn't mean that we also need to be unique in our policies, and that he would like to see the salary and associated expenses proposed for this position transferred to the Seabrook Island Road & Drainage fund.

Councilman Kortvelesy stated that administration has recommended this position based on all the public safety obligations placed on the town. He further stated he is not in town hall on a daily basis, so he has no reason to doubt the town administrator's assessment related to needing a public safety official. The councilman went on to say that he was in a meeting with a software company operating in the field of emergency management, and due to the complexity and potential workload of administering to software of this caliber, he would prefer the town hire a dedicated public safety official so the software could be used to its full extent. He closed by saying that he didn't feel this

position would be an office job. He stated he would like to see them communicate with beach patrol on a regular basis to find out what issues they are having and to ensure the beach remains safe.

Councilman Weis stated he was not in support of including a Public Safety Director in the FY 2026 budget. He stated he would liked to have seen a document outlining the job duties of a Public Safety Director.

Councilman Hamilton stated it was his wish that the position not be funded until the town had a plan to fund both the town hall project and the Seabrook Island Road and Drainage project. In closing, Councilman Hamilton stated that if the town were to assume the security roles currently being administered by the Seabrook Island Property Owner’s Association (SIPOA), then maybe he could justify the position.

Councilman Kortvelesy stated that SIPOA does not enforce town ordinances.

Councilman May replied that he could support funds being used to employ off-duty sheriff’s deputies, similar to what is done on Kiawah Island, but said, unfortunately, that is not what is being proposed.

Mr. Cronin stated the hiring of an off-duty deputy was included as an item for consideration, but it was not actually included in the FY 2026 budget.

Mayor Kleinman stated he hoped the town doesn’t regret not funding the position. He stated he thought the professional knowledge base the town would be missing by not hiring a public safety official is not being considered.

Councilman May stated he concedes that at some point, Seabrook Island will be hit with a storm. He said the question is will the employment of a public safety director materially mitigate the damage done by the storm.

After the preceding debate, the council moved on to a vote on Councilman May’s amendment. The vote was as follows:

Councilman Hamilton	aye
Mayor Kleinman	aye
Councilman Kortvelesy	nay
Councilman May	aye
Councilman Weis	aye

Councilman May's amendment was APPROVED with four aye's and one nay.

Councilman May motioned to amend the FY 2026 budget, moving expenses related to code enforcement officers from the Public Safety Department to the Zoning & Code Enforcement Department, seconded by Councilman Hamilton.

Councilman May's motion was APPROVED unanimously.

Mr. Cronin stated that one other item that needed attention in the FY 2026 budget was the pending rewrite of the Comprehensive Emergency Plan. He stated that without a Public Safety Director, the town would be relying on an outside consultant to assist the town with the rewriting of the plan.

Councilman Kortvelesy asked why the town doesn't turn the project over to a consultant.

Mr. Cronin stated the town will use a consultant; however, the consultant will need to coordinate with staff due to staff being charged with increasing responsibilities in the new plan.

Councilman Hamilton asked what Placer AI is in the proposed FY 2026 budget.

Mr. Cronin stated that Placer AI is an analytics tool that aggregates anonymized cell phone data that the town can use to estimate the true population of areas around Seabrook Island at any one time. He stated that the data can be used to make funding, public safety, and tourism impact decisions.

Councilman Hamilton asked what the benefit is of having software related to short term rental compliance.

Mr. Cronin stated that the benefit is the software will compile all short term rental listings, including how many nights the property is occupied, rate information, and will webscrape ad content.

After amendments, the council moved on to vote on the FY 2026 budget as amended. The vote was as follows:

Councilman Hamilton	aye
Mayor Kleinman	aye
Councilman Kortvelesy	aye
Councilman May	aye
Councilman Weis	aye

Ordinance 2025-10 passed first reading UNANIMOUSLY.

**COUNCIL COMMENTS**

Councilman Hamilton asked how difficult it was to move money between different funds.

Mr. Cronin stated that it is very easy to move funds between unrestricted funds. He stated if the council wanted to move funds between any type of fund, it would be done via a budget amendment. He closed by saying if the funds are being transferred out of a restricted fund, the council should document the purpose for which the funds will be used.

Councilman Hamilton stated the reason for his question was related to the need to keep funds in contingency. He asked why the council couldn't go ahead and appropriate those funds for a specific purpose like the Seabrook Island Road project.

Mr. Cronin stated that it is always a good idea to keep funds in contingency for emergency situations. He stated the current funds in contingency are approximately \$450,000. He stated that traditionally, contingency has been used as a parking spot until the council had a better idea of the cost of pending projects.

Councilman May stated that the Seabrook Island Club, SIPOA, and the Town of Seabrook Island are still working toward a solution on improving cell phone coverage.

**ADJOURNMENT**

There being no further discussion, Mayor Kleinman declared the meeting adjourned at 4:01 pm.

Peter D. Wiggins II, MPA  
Town Clerk

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2025-09**

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

**AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND; CHAPTER 2, ADMINISTRATION; ARTICLE IV, COMMITTEES; SECTION 2-401, ADVISORY COMMITTEES, SO AS TO AMEND THE TOWN’S ADVISORY COMMITTEES**

**WHEREAS**, Chapter 2 of the Town Code for the Town of Seabrook Island (the “Town Code”) contains various general provisions for the administration of the town; and

**WHEREAS**, pursuant to Section 2-401 of the Town Code, there currently exist three (3) standing advisory committees of the town: the Community Promotions and Engagement Committee; Environment and Wildlife Committee; and Public Safety Committee; and

**WHEREAS**, the Mayor and Council for the Town of Seabrook Island desire to amend Section 2-401 of the Town Code so as to reform and reconstitute its standing advisory committees; and

**WHEREAS**, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on December 16, 2025; 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 Section 2-401 of the Town Code.** The Town Code for the Town of Seabrook Island; Chapter 2, Administration; Article IV, Committees; Section 2-401, Advisory Committees; is hereby amended to read as follows:

**ARTICLE IV. COMMITTEES**

**Sec. 2-401. 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 1976 Sec. 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.~~

(A) Community Facilities and Infrastructure Committee

(1) *Established; powers and duties.* The Seabrook Island Community Facilities and Infrastructure 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 issues related to surface water management;
- h. To review and provide recommendations to town council on major beach-related projects including, but not limited to, the installation and maintenance of erosion control devices, beach renourishment and periodic relocation of Captain Sams Inlet;

- i. To review the performance and reliability of community services and infrastructure including, but not limited to, electric, wired and wireless telecommunications, and transportation services, and to make recommendations to town council for improvements thereto;
- j. To review and provide recommendations to town council on proposed plans, designs and architectural renderings, as well as overall project scopes and budgets;
- k. To coordinate with outside entities, community organizations, private developers and state and federal agencies on issues related to the town's facilities and infrastructure;
- l. To review and provide recommendations to town council on the procurement of goods and services related to town facilities and infrastructure; and
- m. To perform such other duties which may be assigned or requested by the mayor or town council.

(2) *Membership.* The Community Facilities and Infrastructure 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. 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 Facilities and Infrastructure 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 1976 Sec. 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 Facilities and Infrastructure Committee are deemed public records and shall be made available for inspection upon request.

(B) Discretionary Grants Committee

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

- a. To prepare and recommend guidelines, eligibility requirements and evaluation criteria for town-funded discretionary grant programs;
- b. To review funding requests for consistency with adopted program guidelines, eligibility requirements and evaluation criteria, and to provide recommendations to town council as to whether requests should be approved, in whole or in part, or denied;
- c. To assist in monitoring and evaluating the effectiveness and impact of projects and programs supported by town-funded discretionary grants;
- d. To identify opportunities to improve the efficiency, transparency and impact of town-funded discretionary grant programs and to recommend policy or procedural changes, as appropriate; and
- e. To perform such other duties which may be assigned or requested by the mayor or town council.

(2) Membership. The Discretionary Grants 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. 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 Discretionary Grants 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 1976 Sec. 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 Discretionary Grants Committee are deemed public records and shall be made available for inspection upon request.

~~(B)(C)~~ \_\_\_\_\_ 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 advocate for the conservation and protection of the town's beaches, marshes, tidelands, waterways, wetlands, and other coastal resources;

b. To advocate for the conservation and protection of the town's wildlife and wildlife habitats;

~~a.c.~~ To review and provide recommendations to town council on general matters related to the town's environment and wildlife, including ordinances, policies and general practices and procedures;

~~b.d.~~ To periodically review and provide recommendations to town council on updates to the town's beachfront management—ordinance plan and marshfront management plan;

~~e.e.~~ To coordinate—communicate with representatives from outside entities, community organizations and state and federal agencies on issues related to the town's environment and wildlife and to make recommendations to town council on opportunities for enhanced coordination;

d.f. 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.g. To monitor current and proposed legislation, regulations and litigation at the local, state and federal level which may impact the town's environment and wildlife and to advise town council on opportunities for advocacy or participation;

f.h. 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; and

g.i. To perform such other duties which may be assigned or requested by the mayor or 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 1976 Sec. 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)~~(D) \_\_\_\_\_ 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~~ oversee the preparation and periodic updating of all elements of the town's Comprehensive Emergency Plan, and to provide recommendations to town council on amendments thereto;
- 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~~ communicate with representatives from outside entities, community organizations and emergency service providers on issues related to emergency management and disaster response planning and to make recommendations to town council on opportunities for enhanced coordination;
- e. To ~~coordinate with emergency service providers~~ review the performance and reliability of emergency services including, but not limited to, beach patrol, law enforcement, fire suppression and emergency medical services, ~~to plan for and respond to potentially unsafe or life-threatening situations~~ and to make recommendations to town council for improvements thereto;
- 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 the mayor or 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 1976 Sec. 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.

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

**SECTION 3. Severability.** If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent

of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

**SECTION 4. Effective Date.** This ordinance shall be effective from and after January 1, 2026.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2025, having been duly adopted by the Mayor and Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2025.

First Reading:           October 28, 2025  
Public Hearing:           December 16, 2025  
Second Reading:        December 16, 2025

**TOWN OF SEABROOK ISLAND**

\_\_\_\_\_  
Bruce Kleinman, Mayor

**LEGAL REVIEW**

\_\_\_\_\_  
Stafford J. McQuillin, Town Attorney

**ATTEST**

\_\_\_\_\_  
Peter D. Wiggins II, Town Clerk

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2025-10**

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

**AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026**

**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 16, 2025, in Town Council Chambers, with public input duly noted; and

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

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

**SECTION 1. Adoption.**

The annual budget for the Town of Seabrook Island, which document is attached hereto as "Exhibit A" and incorporated by reference as if fully set forth in this ordinance, is hereby adopted. The budget referenced herein is in balance, with estimated revenues equal to estimated expenditures in the amount of \$4,507,141.00. The same shall constitute the Official Budget of the Town of Seabrook Island for Fiscal Year 2026 (hereafter, the "FY 2026 Budget.")

**SECTION 2. Funds.**

To facilitate operations, the following funds shall be established and maintained in FY 2026:

- General Fund: 10 – General Fund
- Restricted Funds: 20 – State Accommodations Tax Fund  
25 – Town Accommodations Tax Fund  
30 – County Accommodations Tax Fund  
35 – Alcohol Local Option Permit Fund
- Designated Funds: 60 – Conservation Fund  
65 – Emergency Reserve Fund  
70 – Road and Drainage Fund

75 – Town Facilities Fund  
80 – Vehicle & Equipment Replacement Fund

The estimated revenues and expenditures for each fund, as well as all transfers between funds, shall be as provided for in the FY 2026 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 five Designated Funds at the conclusion of FY 2026 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

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

**SECTION 3. Administration.**

Pursuant to Section 2-602(d)(1) of the Town Code, the Mayor shall be responsible for the administration of the FY 2026 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 2026 Budget. The Mayor shall have the authority to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, any transfer between funds must be approved by Town Council, and any change in the FY 2026 Budget which would increase or decrease the total of all authorized expenditures must also be approved by Town Council.

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

Revenues obtained from any source may be used for any appropriation named in the FY 2026 Budget; provided, however, this provision shall not apply to revenues which are specifically restricted by this ordinance, the Town Code, or the South Carolina Code of Laws. Actual revenues in excess of budgeted amounts may be administered by resolution of Town Council.

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

Pursuant to the Town's Employee Handbook, adopted pursuant to Resolution 2024-34 on July 23, 2024, 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 2026. Employees shall be responsible for the full cost of any additional premiums for covered dependents; supplemental insurance programs including, but not limited to, Dental Plus, vision, life, dependent life, and long-term disability; as well as any tobacco or other surcharges, if applicable. Town Council's election to offer this subsidy is not intended to create any obligation for the Town, and the subsidy authorized by this section may be reduced or eliminated at any time by Town Council.

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

Any entity receiving a grant or other direct appropriation of public funds from the Town during FY 2026 shall 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, 2026, on a form made available by the Town Administrator for that purpose.

The Mayor is hereby authorized to execute a Memorandum of Agreement with a responsible individual from each entity receiving a grant or other direct appropriation of public funds from the Town during FY 2026. The purpose of the Memorandum of Agreement is to outline the standard terms, conditions, and reporting requirements associated with each entity's receipt and use of public funds. Public funds which are appropriated to an outside entity must be used to advance a legitimate public purpose.

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

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

**SECTION 8. Severability.**

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

**SECTION 9. Conflicting Ordinances Repealed.**

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

**SECTION 10. Effective Date.**

This ordinance shall be effective from and after the date of adoption, and shall cover the fiscal year beginning on January 1, 2026, and ending on December 31, 2026.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2025, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2025.

First Reading: November 18, 2025  
Public Hearing: December 16, 2025  
Second Reading: December 16, 2025

**TOWN OF SEABROOK ISLAND**

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Bruce Kleinman, Mayor

**LEGAL REVIEW**

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Stafford J. McQuillin, Town Attorney  
*Approved as to legal form only*

**ATTEST**

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Peter D. Wiggins II, Town Clerk

**Exhibit A**  
**To Ordinance 2025-10**

Town of Seabrook Island  
FY 2026 Budget

**TOWN OF SEABROOK ISLAND**

**FY 2026 TOTAL COMBINED BUDGET (ALL FUNDS)**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>TOTAL COMBINED BUDGET (ALL FUNDS)</b>								
<b>REVENUES</b>								
<b>100 Assessments and Surcharges</b>	<b>\$ 10,563.00</b>	<b>\$ 1,075.64</b>	<b>\$ 6,338.00</b>	<b>\$ 4,225.00</b>	<b>\$ 4,225.00</b>	<b>\$ 4,225.00</b>	<b>\$ (2,113.00)</b>	<b>-33.3%</b>
1001 Law Enforcement Surcharge	\$ 1,250.00	\$ 175.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
1002 State Assessment	\$ 8,063.00	\$ 725.64	\$ 4,838.00	\$ 3,225.00	\$ 3,225.00	\$ 3,225.00	\$ (1,613.00)	-33.3%
1003 Victim Advocate Surcharge	\$ 1,250.00	\$ 175.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
<b>110 Fines and Forfeitures</b>	<b>\$ 7,650.00</b>	<b>\$ 1,551.25</b>	<b>\$ 4,650.00</b>	<b>\$ 3,150.00</b>	<b>\$ 3,150.00</b>	<b>\$ 3,150.00</b>	<b>\$ (1,500.00)</b>	<b>-32.3%</b>
1101 Court Fines	\$ 7,500.00	\$ 1,551.25	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (1,500.00)	-33.3%
1102 Setoff Debt Collections (MASC)	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0.0%
<b>120 Franchise Fees</b>	<b>\$ 325,000.00</b>	<b>\$ 377,308.87</b>	<b>\$ 330,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 28,000.00</b>	<b>8.5%</b>
1201 AT&T U-verse Franchise Fee	\$ 5,000.00	\$ 3,441.73	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (2,000.00)	-40.0%
1202 Berkeley Electric Cooperative Franchise Fee	\$ 260,000.00	\$ 314,672.44	\$ 265,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 35,000.00	13.2%
1203 Comcast Franchise Fee	\$ 60,000.00	\$ 59,194.70	\$ 60,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ (5,000.00)	-8.3%
<b>130 Grant Funding</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
1399 MASC Grant	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>140 Investment Income</b>	<b>\$ 319,200.00</b>	<b>\$ 531,946.93</b>	<b>\$ 372,900.00</b>	<b>\$ 407,850.00</b>	<b>\$ 407,850.00</b>	<b>\$ 407,850.00</b>	<b>\$ 34,950.00</b>	<b>9.4%</b>
1401 Checking Account Interest	\$ 200.00	\$ 48.11	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ (50.00)	-50.0%
1402 Local Government Investment Pool Interest	\$ 319,000.00	\$ 531,898.82	\$ 372,800.00	\$ 407,800.00	\$ 407,800.00	\$ 407,800.00	\$ 35,000.00	9.4%
<b>150 Intergovernmental</b>	<b>\$ 960,471.00</b>	<b>\$ 1,014,040.77</b>	<b>\$ 949,068.00</b>	<b>\$ 956,669.00</b>	<b>\$ 956,669.00</b>	<b>\$ 956,669.00</b>	<b>\$ 7,601.00</b>	<b>0.8%</b>
1501 County Accommodations Tax	\$ 80,000.00	\$ 79,384.13	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%
1502 County Local Option Sales Tax	\$ 400,000.00	\$ 426,613.73	\$ 410,000.00	\$ 415,000.00	\$ 415,000.00	\$ 415,000.00	\$ 5,000.00	1.2%
1504 State Accommodations Tax	\$ 425,000.00	\$ 447,818.40	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ -	0.0%
1505 State Aid to Subdivisions	\$ 50,446.00	\$ 52,444.49	\$ 52,968.00	\$ 55,569.00	\$ 55,569.00	\$ 55,569.00	\$ 2,601.00	4.9%
1506 State Alcohol Local Option Permit	\$ 5,000.00	\$ 7,650.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
1508 State TNC Local Assessment Fees	\$ 25.00	\$ 130.02	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%
<b>160 Licenses and Permits</b>	<b>\$ 1,503,600.00</b>	<b>\$ 2,110,009.47</b>	<b>\$ 1,771,600.00</b>	<b>\$ 1,761,600.00</b>	<b>\$ 1,761,600.00</b>	<b>\$ 1,761,600.00</b>	<b>\$ (10,000.00)</b>	<b>-0.6%</b>
1601 Building Permit Fees (County)	\$ 30,000.00	\$ 40,622.57	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
1602 Business Licenses	\$ 825,000.00	\$ 1,128,328.01	\$ 1,150,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 50,000.00	4.3%
1603 Business Licenses - Brokers (Statewide)	\$ 55,000.00	\$ 89,084.85	\$ 60,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 15,000.00	25.0%
1604 Business Licenses - Insurance (Statewide)	\$ 250,000.00	\$ 373,919.90	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.0%
1605 Business Licenses - Telecommunications (Statewide)	\$ 6,000.00	\$ 5,989.77	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
1606 Planning and Zoning Fees	\$ 85,000.00	\$ 178,014.37	\$ 175,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (75,000.00)	-42.9%
1607 Short-Term Rental Permit Fees	\$ 252,000.00	\$ 294,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
1608 Tree Removal Permits	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%
1609 Tree Removal Permits Payment-in-Lieu	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.0%
<b>170 Miscellaneous Income</b>	<b>\$ 1,600.00</b>	<b>\$ 52,099.04</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ -</b>	<b>0.0%</b>
1701 Contractual Reimbursements	\$ 1,000.00	\$ 1,202.50	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
1702 Gifts and Donations	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 TOTAL COMBINED BUDGET (ALL FUNDS)**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
1703 Miscellaneous Income	\$ 500.00	\$ 28,412.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.0%
1704 Retiree Insurance Premiums	\$ -	\$ 22,484.54	\$ 16,841.00	\$ 16,841.00	\$ 16,841.00	\$ 16,841.00	\$ -	0.0%
<b>180 Sale of Assets</b>	<b>\$ 100.00</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ 27,100.00</b>	<b>\$ 27,100.00</b>	<b>\$ 27,100.00</b>	<b>\$ 27,000.00</b>	<b>27000.0%</b>
1801 Sale of Assets	\$ 100.00	\$ -	\$ 100.00	\$ 27,100.00	\$ 27,100.00	\$ 27,100.00	\$ 27,000.00	27000.0%
<b>190 Sales and User Charges</b>	<b>\$ 17,050.00</b>	<b>\$ 10,050.59</b>	<b>\$ 27,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ (25,000.00)</b>	<b>-92.4%</b>
1901 Credit Card Convenience Fees	\$ 15,000.00	\$ 9,674.38	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100.0%
1902 Facility Rentals	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ -	0.0%
1903 EV Charging Stations	\$ 2,000.00	\$ 326.21	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
<b>200 Taxes</b>	<b>\$ 180,000.00</b>	<b>\$ 208,982.20</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>0.0%</b>
2001 Town Accommodations Tax	\$ 180,000.00	\$ 208,982.20	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 3,350,234.00</b>	<b>\$ 4,332,064.76</b>	<b>\$ 3,680,147.00</b>	<b>\$ 3,739,085.00</b>	<b>\$ 3,739,085.00</b>	<b>\$ 3,739,085.00</b>	<b>\$ 58,938.00</b>	<b>1.6%</b>
<b>300 Other Financing Sources</b>	<b>\$ 1,811,209.00</b>	<b>\$ 1,811,209.08</b>	<b>\$ 1,449,832.00</b>	<b>\$ 388,124.00</b>	<b>\$ 388,020.00</b>	<b>\$ 388,020.00</b>	<b>\$ (1,061,812.00)</b>	<b>-73.2%</b>
3010 Interfund Transfer - From General Fund	\$ 930,715.00	\$ 930,715.00	\$ 1,376,791.00	\$ 304,400.00	\$ 304,400.00	\$ 304,400.00	\$ (1,072,391.00)	-77.9%
3020 Interfund Transfer - From State Accommodations Tax Fund	\$ 75,783.00	\$ 75,783.00	\$ 73,041.00	\$ 83,724.00	\$ 83,620.00	\$ 83,620.00	\$ 10,579.00	14.5%
3045 Interfund Transfer - From Short-Term Rental Permit Fund	\$ 289,796.00	\$ 289,796.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
3059 Interfund Transfer - From ARPA Fund	\$ 514,915.00	\$ 514,915.08	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	<b>\$ 1,046,815.08</b>	<b>\$ 930,658.38</b>	<b>\$ 618,067.00</b>	<b>\$ 240,600.00</b>	<b>\$ 230,057.00</b>	<b>\$ 380,036.00</b>	<b>\$ (238,031.00)</b>	<b>-38.5%</b>
4000 Appropriated from Fund Balance	\$ 1,046,815.08	\$ 930,658.38	\$ 618,067.00	\$ 240,600.00	\$ 230,057.00	\$ 380,036.00	\$ (238,031.00)	-38.5%
<b>TOTAL REVENUES</b>	<b>\$ 6,208,258.08</b>	<b>\$ 7,073,932.22</b>	<b>\$ 5,748,046.00</b>	<b>\$ 4,367,809.00</b>	<b>\$ 4,357,162.00</b>	<b>\$ 4,507,141.00</b>	<b>\$ (1,240,905.00)</b>	<b>-21.6%</b>
<b>EXPENDITURES</b>								
<b>--- Personnel</b>	<b>\$ 1,185,587.00</b>	<b>\$ 1,100,110.76</b>	<b>\$ 1,309,076.00</b>	<b>\$ 1,604,924.00</b>	<b>\$ 1,622,237.00</b>	<b>\$ 1,477,966.00</b>	<b>\$ 168,890.00</b>	<b>12.9%</b>
5005 Salaries - Gross Wages	\$ 871,943.00	\$ 802,496.84	\$ 954,485.00	\$ 1,161,144.00	\$ 1,174,875.00	\$ 1,069,042.00	\$ 114,557.00	12.0%
5010 Salaries - Overtime	\$ 2,000.00	\$ 1,959.58	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 2,000.00	100.0%
5015 FICA	\$ 66,907.00	\$ 63,172.19	\$ 73,194.00	\$ 89,165.00	\$ 90,218.00	\$ 82,120.00	\$ 8,926.00	12.2%
5020 Medical Insurance	\$ 91,919.00	\$ 92,650.26	\$ 99,726.00	\$ 129,824.00	\$ 129,824.00	\$ 121,628.00	\$ 21,902.00	22.0%
5025 PEBA Retirement	\$ 151,318.00	\$ 136,900.86	\$ 177,171.00	\$ 215,791.00	\$ 218,320.00	\$ 198,676.00	\$ 21,505.00	12.1%
5030 Pre-Employment Expenses	\$ 1,500.00	\$ 2,931.03	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ -	0.0%
<b>--- Operating</b>	<b>\$ 1,772,480.00</b>	<b>\$ 1,501,071.38</b>	<b>\$ 1,444,838.00</b>	<b>\$ 1,897,361.00</b>	<b>\$ 1,889,505.00</b>	<b>\$ 2,183,755.00</b>	<b>\$ 738,917.00</b>	<b>51.1%</b>
6005 Advertising	\$ 17,400.00	\$ 12,920.18	\$ 19,100.00	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	\$ (500.00)	-2.6%
6010 Bank Service Charges	\$ 2,500.00	\$ 1,816.27	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
6015 Beach Patrol	\$ 240,000.00	\$ 239,065.98	\$ 240,000.00	\$ 360,000.00	\$ 360,000.00	\$ 360,000.00	\$ 120,000.00	50.0%
6020 Contingency	\$ 50,000.00	\$ 9,334.28	\$ 50,000.00	\$ 457,960.00	\$ 450,000.00	\$ 750,000.00	\$ 700,000.00	1400.0%
6025 Contracted Services	\$ 96,500.00	\$ 56,882.06	\$ 110,000.00	\$ 95,500.00	\$ 95,500.00	\$ 94,500.00	\$ (15,500.00)	-14.1%
6030 Credit Card Processing Charges	\$ 15,000.00	\$ 34,685.48	\$ 25,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ (23,000.00)	-92.0%
6035 Discretionary Grants	\$ 30,000.00	\$ 13,838.87	\$ 37,700.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ (7,700.00)	-20.4%
6040 Donations	\$ 400,000.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
6045 Election Expenses	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ (8,000.00)	-100.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 TOTAL COMBINED BUDGET (ALL FUNDS)**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
6050 Equipment Purchases (Non-Capital)	\$ 4,000.00	\$ 1,287.65	\$ 4,000.00	\$ 7,000.00	\$ 7,000.00	\$ 5,000.00	\$ 1,000.00	25.0%
6055 Equipment Rentals	\$ 21,000.00	\$ 16,392.04	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	0.0%
6060 Facility Maintenance	\$ 10,000.00	\$ 5,340.34	\$ 27,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ (17,500.00)	-63.6%
6065 Fuel	\$ 9,900.00	\$ 8,971.13	\$ 11,000.00	\$ 7,500.00	\$ 7,500.00	\$ 8,000.00	\$ (3,000.00)	-27.3%
6070 Insurance	\$ 51,300.00	\$ 62,711.34	\$ 59,800.00	\$ 61,700.00	\$ 61,700.00	\$ 61,700.00	\$ 1,900.00	3.2%
6075 IT Services	\$ 45,000.00	\$ 58,388.40	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 10,000.00	20.0%
6080 Jury Expenses	\$ 1,650.00	\$ -	\$ 750.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 600.00	80.0%
6085 Law Enforcement Surcharge	\$ 1,250.00	\$ 275.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
6090 Materials and Supplies	\$ 40,000.00	\$ 29,928.62	\$ 46,000.00	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00	\$ 6,000.00	13.0%
6095 Meeting Expenses	\$ 3,500.00	\$ 1,305.53	\$ 3,300.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 200.00	6.1%
6100 Membership and Dues	\$ 19,500.00	\$ 15,901.14	\$ 20,500.00	\$ 22,400.00	\$ 22,400.00	\$ 21,400.00	\$ 900.00	4.4%
6105 Office Furniture	\$ 5,000.00	\$ 1,154.42	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00	\$ 2,500.00	50.0%
6110 Postage	\$ 7,300.00	\$ 3,434.18	\$ 10,000.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ (500.00)	-5.0%
6115 Printing and Scanning Services	\$ 12,000.00	\$ 13,070.94	\$ 14,000.00	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 500.00	3.6%
6120 Professional Services	\$ 257,900.00	\$ 180,076.15	\$ 202,500.00	\$ 170,000.00	\$ 170,000.00	\$ 174,500.00	\$ (28,000.00)	-13.8%
6125 Recording Fees	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.0%
6130 Right-of-Way Maintenance	\$ 20,000.00	\$ 9,327.98	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
6135 Software Licenses and Subscriptions	\$ 76,000.00	\$ 75,482.35	\$ 114,000.00	\$ 140,250.00	\$ 140,250.00	\$ 140,050.00	\$ 26,050.00	22.9%
6140 Special Events	\$ 56,167.00	\$ 36,745.76	\$ 98,000.00	\$ 56,500.00	\$ 56,500.00	\$ 56,500.00	\$ (41,500.00)	-42.3%
6145 State Assessment - 11.16% (County)	\$ 900.00	\$ 125.98	\$ 540.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ (180.00)	-33.3%
6150 State Assessment - 88.84% (State)	\$ 7,163.00	\$ 1,002.80	\$ 4,298.00	\$ 2,865.00	\$ 2,865.00	\$ 2,865.00	\$ (1,433.00)	-33.3%
6155 Telecommunications	\$ 36,000.00	\$ 19,114.77	\$ 38,300.00	\$ 39,200.00	\$ 39,200.00	\$ 37,400.00	\$ (900.00)	-2.3%
6160 Tourism Promotion	\$ 120,000.00	\$ 126,845.52	\$ 112,500.00	\$ 112,500.00	\$ 112,500.00	\$ 112,500.00	\$ -	0.0%
6165 Tourism Related Expenditure Grants	\$ 47,500.00	\$ 37,172.78	\$ 18,000.00	\$ 34,026.00	\$ 34,130.00	\$ 34,130.00	\$ 16,130.00	89.6%
6170 Travel and Training	\$ 24,100.00	\$ 3,054.11	\$ 24,600.00	\$ 29,100.00	\$ 29,100.00	\$ 27,100.00	\$ 2,500.00	10.2%
6175 Uniforms	\$ 5,400.00	\$ 787.01	\$ 5,150.00	\$ 6,750.00	\$ 6,750.00	\$ 6,500.00	\$ 1,350.00	26.2%
6180 Utilities	\$ 29,000.00	\$ 20,928.45	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	0.0%
6185 Vehicle and Equipment Maintenance	\$ 8,000.00	\$ 3,428.87	\$ 9,000.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ (2,500.00)	-27.8%
6190 Victim Advocate Surcharge	\$ 1,250.00	\$ 275.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
<b>--- Capital</b>	<b>\$ 362,500.00</b>	<b>\$ 226,160.48</b>	<b>\$ 130,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 330,000.00</b>	<b>\$ 330,000.00</b>	<b>\$ 200,000.00</b>	<b>153.8%</b>
7005 Bike and Pedestrian Projects	\$ 80,000.00	\$ 74,112.20	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
7020 Facility Repairs and Rehabilitation	\$ 60,000.00	\$ 7,642.78	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
7030 Professional Services Related to Capital Projects	\$ 25,000.00	\$ 18,030.50	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 100,000.00	100.0%
7040 Special Projects	\$ 197,500.00	\$ 126,375.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
7045 Vehicle Purchases	\$ -	\$ -	\$ -	\$ 120,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 3,320,567.00</b>	<b>\$ 2,827,342.62</b>	<b>\$ 2,883,914.00</b>	<b>\$ 3,852,285.00</b>	<b>\$ 3,841,742.00</b>	<b>\$ 3,991,721.00</b>	<b>\$ 1,107,807.00</b>	<b>38.4%</b>
<b>800 Other Financing Uses</b>	<b>\$ 1,811,209.08</b>	<b>\$ 1,811,209.08</b>	<b>\$ 1,449,832.00</b>	<b>\$ 388,124.00</b>	<b>\$ 388,020.00</b>	<b>\$ 388,020.00</b>	<b>\$ (1,061,812.00)</b>	<b>-73.2%</b>
8010 Interfund Transfer - To General Fund	\$ 870,494.08	\$ 870,494.08	\$ 73,041.00	\$ 83,724.00	\$ 83,620.00	\$ 83,620.00	\$ 10,579.00	14.5%
8060 Interfund Transfer - To Conservation Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
8065 Interfund Transfer - To Emergency Reserve Fund	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
8070 Interfund Transfer - To Road and Drainage Fund	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%
8075 Interfund Transfer - To Town Facilities Fund	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
8080 Interfund Transfer - To Vehicle and Equipment Fund	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ 54,400.00	\$ 54,400.00	\$ 54,400.00	\$ 8,600.00	18.8%

**TOWN OF SEABROOK ISLAND**

**FY 2026 TOTAL COMBINED BUDGET (ALL FUNDS)**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>900 Reserved for Future Use</b>								
9000 Reserved for Future Use	\$ 1,076,482.00	\$ 2,435,380.52	\$ 1,414,300.00	\$ 127,400.00	\$ 127,400.00	\$ 127,400.00	\$ (1,286,900.00)	-91.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,208,258.08</b>	<b>\$ 7,073,932.22</b>	<b>\$ 5,748,046.00</b>	<b>\$ 4,367,809.00</b>	<b>\$ 4,357,162.00</b>	<b>\$ 4,507,141.00</b>	<b>\$ (1,240,905.00)</b>	<b>-21.6%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 29,667.00</b>	<b>\$ 1,504,722.14</b>	<b>\$ 796,233.00</b>	<b>\$ (113,200.00)</b>	<b>\$ (102,657.00)</b>	<b>\$ (252,636.00)</b>	<b>\$ (1,048,869.00)</b>	<b>-131.7%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 9,701,184.07	\$ 9,701,184.07	\$ 9,730,850.99	\$ 12,002,139.21	\$ 12,002,139.21	\$ 12,002,139.21	\$ 2,271,288.22	23.3%
Reserved To (Used From) Fund Balance	\$ 29,666.92	\$ 1,504,722.14	\$ 796,233.00	\$ (113,200.00)	\$ (102,657.00)	\$ (252,636.00)	\$ (1,048,869.00)	-131.7%
<b>Ending Fund Balance</b>	<b>\$ 9,730,850.99</b>	<b>\$ 11,205,906.21</b>	<b>\$ 10,527,083.99</b>	<b>\$ 11,888,939.21</b>	<b>\$ 11,899,482.21</b>	<b>\$ 11,749,503.21</b>	<b>\$ 1,222,419.22</b>	<b>11.6%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**10 GENERAL FUND**

**REVENUES**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE
<b>100 Assessments and Surcharges</b>	<b>\$ 10,563.00</b>	<b>\$ 1,075.64</b>	<b>\$ 6,338.00</b>	<b>\$ 4,225.00</b>	<b>\$ 4,225.00</b>	<b>\$ 4,225.00</b>	<b>\$ (2,113.00)</b>	<b>-33.3%</b>
10 - 100 - 1001 Law Enforcement Surcharge	\$ 1,250.00	\$ 175.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
10 - 100 - 1002 State Assessment	\$ 8,063.00	\$ 725.64	\$ 4,838.00	\$ 3,225.00	\$ 3,225.00	\$ 3,225.00	\$ (1,613.00)	-33.3%
10 - 100 - 1003 Victim Advocate Surcharge	\$ 1,250.00	\$ 175.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
<b>110 Fines and Forfeitures</b>	<b>\$ 7,650.00</b>	<b>\$ 1,551.25</b>	<b>\$ 4,650.00</b>	<b>\$ 3,150.00</b>	<b>\$ 3,150.00</b>	<b>\$ 3,150.00</b>	<b>\$ (1,500.00)</b>	<b>-32.3%</b>
10 - 110 - 1101 Court Fines	\$ 7,500.00	\$ 1,551.25	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (1,500.00)	-33.3%
10 - 110 - 1102 Setoff Debt Collections (MASC)	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	0.0%
<b>120 Franchise Fees</b>	<b>\$ 325,000.00</b>	<b>\$ 377,308.87</b>	<b>\$ 330,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 358,000.00</b>	<b>\$ 28,000.00</b>	<b>8.5%</b>
10 - 120 - 1201 AT&T U-verse Franchise Fee	\$ 5,000.00	\$ 3,441.73	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ (2,000.00)	-40.0%
10 - 120 - 1202 Berkeley Electric Cooperative Franchise Fee	\$ 260,000.00	\$ 314,672.44	\$ 265,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 35,000.00	13.2%
10 - 120 - 1203 Comcast Franchise Fee	\$ 60,000.00	\$ 59,194.70	\$ 60,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ (5,000.00)	-8.3%
<b>130 Grant Funding</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
10 - 130 - 1399 MASC Grant	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>140 Investment Income</b>	<b>\$ 300,200.00</b>	<b>\$ 497,634.42</b>	<b>\$ 350,100.00</b>	<b>\$ 375,050.00</b>	<b>\$ 375,050.00</b>	<b>\$ 375,050.00</b>	<b>\$ 24,950.00</b>	<b>7.1%</b>
10 - 140 - 1401 Checking Account Interest	\$ 200.00	\$ 48.11	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ (50.00)	-50.0%
10 - 140 - 1402 Local Government Investment Pool Interest	\$ 300,000.00	\$ 497,586.31	\$ 350,000.00	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ 25,000.00	7.1%
<b>150 Intergovernmental</b>	<b>\$ 495,471.00</b>	<b>\$ 525,329.16</b>	<b>\$ 506,818.00</b>	<b>\$ 514,419.00</b>	<b>\$ 514,419.00</b>	<b>\$ 514,419.00</b>	<b>\$ 7,601.00</b>	<b>1.5%</b>
10 - 150 - 1502 County Local Option Sales Tax	\$ 400,000.00	\$ 426,613.73	\$ 410,000.00	\$ 415,000.00	\$ 415,000.00	\$ 415,000.00	\$ 5,000.00	1.2%
10 - 150 - 1504 State Accommodations Tax	\$ 45,000.00	\$ 46,140.92	\$ 43,750.00	\$ 43,750.00	\$ 43,750.00	\$ 43,750.00	\$ -	0.0%
10 - 150 - 1505 State Aid to Subdivisions	\$ 50,446.00	\$ 52,444.49	\$ 52,968.00	\$ 55,569.00	\$ 55,569.00	\$ 55,569.00	\$ 2,601.00	4.9%
10 - 150 - 1508 State TNC Local Assessment Fees	\$ 25.00	\$ 130.02	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%
<b>160 Licenses and Permits</b>	<b>\$ 1,251,000.00</b>	<b>\$ 1,815,959.47</b>	<b>\$ 1,771,000.00</b>	<b>\$ 1,761,000.00</b>	<b>\$ 1,761,000.00</b>	<b>\$ 1,761,000.00</b>	<b>\$ (10,000.00)</b>	<b>-0.6%</b>
10 - 160 - 1601 Building Permit Fees (County)	\$ 30,000.00	\$ 40,622.57	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
10 - 160 - 1602 Business Licenses	\$ 825,000.00	\$ 1,128,328.01	\$ 1,150,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 50,000.00	4.3%
10 - 160 - 1603 Business Licenses - Brokers (Statewide)	\$ 55,000.00	\$ 89,084.85	\$ 60,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 15,000.00	25.0%
10 - 160 - 1604 Business Licenses - Insurance (Statewide)	\$ 250,000.00	\$ 373,919.90	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.0%
10 - 160 - 1605 Business Licenses - Telecommunications (Statewide)	\$ 6,000.00	\$ 5,989.77	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
10 - 160 - 1606 Planning and Zoning Fees	\$ 85,000.00	\$ 178,014.37	\$ 175,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (75,000.00)	-42.9%
<b>170 Miscellaneous Income</b>	<b>\$ 1,600.00</b>	<b>\$ 52,099.04</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ 18,441.00</b>	<b>\$ -</b>	<b>0.0%</b>
10 - 170 - 1701 Contractual Reimbursements	\$ 1,000.00	\$ 1,202.50	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
10 - 170 - 1702 Gifts and Donations	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%
10 - 170 - 1703 Miscellaneous Income	\$ 500.00	\$ 28,412.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.0%
10 - 170 - 1704 Retiree Insurance Premiums	\$ -	\$ 22,484.54	\$ 16,841.00	\$ 16,841.00	\$ 16,841.00	\$ 16,841.00	\$ -	0.0%
<b>180 Sale of Assets</b>	<b>\$ 100.00</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>	<b>\$ -</b>	<b>0.0%</b>
10 - 180 - 1801 Sale of Assets	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>190 Sales and User Charges</b>	<b>\$ 17,050.00</b>	<b>\$ 10,050.59</b>	<b>\$ 27,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ (25,000.00)</b>	<b>-92.4%</b>
10 - 190 - 1901 Credit Card Convenience Fees	\$ 15,000.00	\$ 9,674.38	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100.0%
10 - 190 - 1902 Facility Rentals	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ -	0.0%
10 - 190 - 1903 EV Charging Stations	\$ 2,000.00	\$ 326.21	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
<b>200 Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 2,433,634.00</b>	<b>\$ 3,306,008.44</b>	<b>\$ 3,014,497.00</b>	<b>\$ 3,036,435.00</b>	<b>\$ 3,036,435.00</b>	<b>\$ 3,036,435.00</b>	<b>\$ 21,938.00</b>	<b>0.7%</b>
<b>300 Other Financing Sources</b>	<b>\$ 870,494.00</b>	<b>\$ 870,494.08</b>	<b>\$ 73,041.00</b>	<b>\$ 83,724.00</b>	<b>\$ 83,620.00</b>	<b>\$ 83,620.00</b>	<b>\$ 10,579.00</b>	<b>14.5%</b>
10 - 300 - 3020 Interfund Transfer - From State Accommodations Tax Fund	\$ 75,783.00	\$ 75,783.00	\$ 73,041.00	\$ 83,724.00	\$ 83,620.00	\$ 83,620.00	\$ 10,579.00	14.5%
10 - 300 - 3045 Interfund Transfer - From Short-Term Rental Permit Fund	\$ 279,796.00	\$ 279,796.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
10 - 300 - 3059 Interfund Transfer - From ARPA Fund	\$ 514,915.00	\$ 514,915.08	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 595,667.00</b>	<b>\$ 200,000.00</b>	<b>\$ 189,457.00</b>	<b>\$ 339,436.00</b>	<b>\$ (256,231.00)</b>	<b>-43.0%</b>
10 - 400 - 4000 Appropriated from Fund Balance	\$ -	\$ -	\$ 595,667.00	\$ 200,000.00	\$ 189,457.00	\$ 339,436.00	\$ (256,231.00)	-43.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,304,128.00</b>	<b>\$ 4,176,502.52</b>	<b>\$ 3,683,205.00</b>	<b>\$ 3,320,159.00</b>	<b>\$ 3,309,512.00</b>	<b>\$ 3,459,491.00</b>	<b>\$ (223,714.00)</b>	<b>-6.1%</b>

**EXPENDITURES**

<b>510 Administration</b>	<b>\$ 561,962.00</b>	<b>\$ 558,604.26</b>	<b>\$ 688,822.00</b>	<b>\$ 476,471.00</b>	<b>\$ 596,659.00</b>	<b>\$ 604,409.00</b>	<b>\$ (84,413.00)</b>	<b>-12.3%</b>
10 - 510 - 5005 Salaries - Gross Wages	\$ 356,780.00	\$ 381,890.57	\$ 440,360.00	\$ 337,171.00	\$ 426,190.00	\$ 426,190.00	\$ (14,170.00)	-3.2%
10 - 510 - 5015 FICA	\$ 27,296.00	\$ 31,199.03	\$ 33,696.00	\$ 25,798.00	\$ 32,611.00	\$ 32,611.00	\$ (1,085.00)	-3.2%
10 - 510 - 5020 Medical Insurance	\$ 33,765.00	\$ 35,545.16	\$ 45,501.00	\$ 31,314.00	\$ 39,310.00	\$ 39,310.00	\$ (6,191.00)	-13.6%
10 - 510 - 5025 PEBA Retirement	\$ 66,221.00	\$ 67,422.63	\$ 81,365.00	\$ 62,238.00	\$ 78,598.00	\$ 78,598.00	\$ (2,767.00)	-3.4%
10 - 510 - 6100 Membership and Dues	\$ 3,100.00	\$ 2,225.03	\$ 3,100.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ (900.00)	-29.0%
10 - 510 - 6110 Postage	\$ 1,800.00	\$ 1,489.59	\$ 2,000.00	\$ -	\$ -	\$ -	\$ (2,000.00)	-100.0%
10 - 510 - 6115 Printing and Scanning Services	\$ 4,000.00	\$ 6,641.09	\$ 7,000.00	\$ -	\$ -	\$ 4,000.00	\$ (3,000.00)	-42.9%
10 - 510 - 6120 Professional Services	\$ 54,900.00	\$ 21,820.19	\$ 32,500.00	\$ -	\$ -	\$ -	\$ (32,500.00)	-100.0%
10 - 510 - 6135 Software Licenses and Subscriptions	\$ 2,200.00	\$ 4,778.50	\$ 28,800.00	\$ 8,100.00	\$ 8,100.00	\$ 8,300.00	\$ (20,500.00)	-71.2%
10 - 510 - 6155 Telecommunications	\$ 3,600.00	\$ 3,218.36	\$ 6,000.00	\$ 2,400.00	\$ 2,400.00	\$ 4,200.00	\$ (1,800.00)	-30.0%
10 - 510 - 6170 Travel and Training	\$ 7,500.00	\$ 2,374.11	\$ 7,500.00	\$ 6,500.00	\$ 6,500.00	\$ 8,000.00	\$ 500.00	6.7%
10 - 510 - 6175 Uniforms	\$ 800.00	\$ -	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 1,000.00	\$ -	0.0%
<b>515 Community Affairs</b>	<b>\$ 122,322.00</b>	<b>\$ 97,862.98</b>	<b>\$ 137,012.00</b>	<b>\$ 204,935.00</b>	<b>\$ 204,727.00</b>	<b>\$ 204,727.00</b>	<b>\$ 67,715.00</b>	<b>49.4%</b>
10 - 515 - 5005 Salaries - Gross Wages	\$ 71,832.00	\$ 69,239.87	\$ 82,211.00	\$ 91,107.00	\$ 90,943.00	\$ 90,943.00	\$ 8,732.00	10.6%
10 - 515 - 5015 FICA	\$ 5,496.00	\$ 5,418.87	\$ 6,291.00	\$ 6,974.00	\$ 6,961.00	\$ 6,961.00	\$ 670.00	10.7%
10 - 515 - 5020 Medical Insurance	\$ 10,461.00	\$ 5,219.11	\$ 12,250.00	\$ 12,741.00	\$ 12,741.00	\$ 12,741.00	\$ 491.00	4.0%
10 - 515 - 5025 PEBA Retirement	\$ 13,333.00	\$ 12,070.08	\$ 15,260.00	\$ 16,913.00	\$ 16,882.00	\$ 16,882.00	\$ 1,622.00	10.6%
10 - 515 - 6090 Materials and Supplies	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
10 - 515 - 6100 Membership and Dues	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	0.0%
10 - 515 - 6135 Software Licenses and Subscriptions	\$ 12,400.00	\$ 2,885.83	\$ 11,200.00	\$ 22,850.00	\$ 22,850.00	\$ 22,850.00	\$ 11,650.00	104.0%
10 - 515 - 6140 Special Events	\$ 2,000.00	\$ 1,999.80	\$ 3,000.00	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	\$ 44,500.00	1483.3%
10 - 515 - 6155 Telecommunications	\$ 1,200.00	\$ 1,029.42	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	0.0%
10 - 515 - 6170 Travel and Training	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

		FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
		BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
10 - 515 - 6175	Uniforms	\$ 200.00	\$ -	\$ 200.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 50.00	25.0%
<b>520</b>	<b>Finance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,255.00</b>	<b>\$ 211,513.00</b>	<b>\$ 208,863.00</b>	<b>\$ 208,863.00</b>	<b>N/A</b>
10 - 520 - 5005	Salaries - Gross Wages	\$ -	\$ -	\$ -	\$ 187,151.00	\$ 103,252.00	\$ 103,252.00	\$ 103,252.00	N/A
10 - 520 - 5015	FICA	\$ -	\$ -	\$ -	\$ 14,319.00	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00	N/A
10 - 520 - 5020	Medical Insurance	\$ -	\$ -	\$ -	\$ 15,992.00	\$ 7,996.00	\$ 7,996.00	\$ 7,996.00	N/A
10 - 520 - 5025	PEBA Retirement	\$ -	\$ -	\$ -	\$ 34,593.00	\$ 19,165.00	\$ 19,165.00	\$ 19,165.00	N/A
10 - 520 - 6010	Bank Service Charges	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	N/A
10 - 520 - 6030	Credit Card Processing Charges	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	N/A
10 - 520 - 6100	Membership and Dues	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	N/A
10 - 520 - 6115	Printing and Scanning Services	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	N/A
10 - 520 - 6120	Professional Services	\$ -	\$ -	\$ -	\$ 19,500.00	\$ 19,500.00	\$ 24,000.00	\$ 24,000.00	N/A
10 - 520 - 6135	Software Licenses and Subscriptions	\$ -	\$ -	\$ -	\$ 38,400.00	\$ 38,400.00	\$ 38,200.00	\$ 38,200.00	N/A
10 - 520 - 6155	Telecommunications	\$ -	\$ -	\$ -	\$ 2,400.00	\$ 2,400.00	\$ 1,200.00	\$ 1,200.00	N/A
10 - 520 - 6170	Travel and Training	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	N/A
10 - 520 - 6175	Uniforms	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 250.00	\$ 250.00	N/A
<b>525</b>	<b>Legal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>N/A</b>
10 - 525 - 6120	Professional Services	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	N/A
<b>530</b>	<b>Maintenance</b>	<b>\$ 329,366.00</b>	<b>\$ 255,066.21</b>	<b>\$ 305,368.00</b>	<b>\$ 392,856.00</b>	<b>\$ 396,370.00</b>	<b>\$ 396,370.00</b>	<b>\$ 91,002.00</b>	<b>29.8%</b>
10 - 530 - 5005	Salaries - Gross Wages	\$ 73,848.00	\$ 76,966.05	\$ 78,132.00	\$ 159,285.00	\$ 162,068.00	\$ 162,068.00	\$ 83,936.00	107.4%
10 - 530 - 5010	Salaries - Overtime	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	N/A
10 - 530 - 5015	FICA	\$ 5,650.00	\$ 5,758.02	\$ 5,979.00	\$ 12,342.00	\$ 12,555.00	\$ 12,555.00	\$ 6,576.00	110.0%
10 - 530 - 5020	Medical Insurance	\$ 10,461.00	\$ 8,529.46	\$ 7,704.00	\$ 15,992.00	\$ 15,992.00	\$ 15,992.00	\$ 8,288.00	107.6%
10 - 530 - 5025	PEBA Retirement	\$ 13,707.00	\$ 13,486.41	\$ 14,503.00	\$ 29,937.00	\$ 30,455.00	\$ 30,455.00	\$ 15,952.00	110.0%
10 - 530 - 6025	Contracted Services	\$ 66,500.00	\$ 32,829.00	\$ 86,500.00	\$ 69,500.00	\$ 69,500.00	\$ 69,500.00	\$ (17,000.00)	-19.7%
10 - 530 - 6050	Equipment Purchases (Non-Capital)	\$ 3,000.00	\$ 1,287.65	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
10 - 530 - 6055	Equipment Rentals	\$ 15,000.00	\$ 8,930.29	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%
10 - 530 - 6060	Facility Maintenance	\$ -	\$ -	\$ 27,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ (17,500.00)	-63.6%
10 - 530 - 6065	Fuel	\$ 2,600.00	\$ 2,524.03	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ -	0.0%
10 - 530 - 6090	Materials and Supplies	\$ 29,000.00	\$ 18,226.10	\$ 29,000.00	\$ 31,500.00	\$ 31,500.00	\$ 31,500.00	\$ 2,500.00	8.6%
10 - 530 - 6100	Membership and Dues	\$ 500.00	\$ 235.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	100.0%
10 - 530 - 6105	Office Furniture	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	N/A
10 - 530 - 6120	Professional Services	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
10 - 530 - 6130	Right-of-Way Maintenance	\$ 20,000.00	\$ 9,327.98	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
10 - 530 - 6135	Software Licenses and Subscriptions	\$ -	\$ -	\$ 750.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 650.00	86.7%
10 - 530 - 6155	Telecommunications	\$ 600.00	\$ 600.00	\$ 600.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 600.00	100.0%
10 - 530 - 6170	Travel and Training	\$ 1,500.00	\$ 30.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 500.00	33.3%
10 - 530 - 6175	Uniforms	\$ 1,500.00	\$ 574.26	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	100.0%
10 - 530 - 6185	Vehicle and Equipment Maintenance	\$ 3,500.00	\$ 1,649.76	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
10 - 530 - 7005	Bike and Pedestrian Projects	\$ 80,000.00	\$ 74,112.20	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>535</b>	<b>Mayor and Council</b>	<b>\$ 55,650.00</b>	<b>\$ 33,616.51</b>	<b>\$ 79,950.00</b>	<b>\$ 59,100.00</b>	<b>\$ 59,100.00</b>	<b>\$ 59,100.00</b>	<b>\$ (20,850.00)</b>	<b>-26.1%</b>
10 - 535 - 6005	Advertising	\$ 9,600.00	\$ 9,600.00	\$ 14,600.00	\$ 14,600.00	\$ 14,600.00	\$ 14,600.00	\$ -	0.0%
10 - 535 - 6035	Discretionary Grants	\$ 30,000.00	\$ 13,838.87	\$ 37,700.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ (7,700.00)	-20.4%
10 - 535 - 6045	Election Expenses	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ (8,000.00)	-100.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
10 - 535 - 6095 Meeting Expenses	\$ 1,000.00	\$ 924.24	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
10 - 535 - 6135 Software Licenses and Subscriptions	\$ 3,300.00	\$ 8,182.06	\$ 7,500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (7,000.00)	-93.3%
10 - 535 - 6140 Special Events	\$ 4,000.00	\$ 615.22	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
10 - 535 - 6155 Telecommunications	\$ 3,000.00	\$ 456.12	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 600.00	25.0%
10 - 535 - 6170 Travel and Training	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	25.0%
10 - 535 - 6175 Uniforms	\$ 750.00	\$ -	\$ 750.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 250.00	33.3%
<b>540 Municipal Court</b>	<b>\$ 32,231.00</b>	<b>\$ 15,043.55</b>	<b>\$ 27,432.00</b>	<b>\$ 26,795.00</b>	<b>\$ 26,802.00</b>	<b>\$ 26,802.00</b>	<b>\$ (630.00)</b>	<b>-2.3%</b>
10 - 540 - 5005 Salaries - Gross Wages	\$ 13,800.00	\$ 10,001.44	\$ 14,058.00	\$ 14,354.00	\$ 14,360.00	\$ 14,360.00	\$ 302.00	2.1%
10 - 540 - 5015 FICA	\$ 1,056.00	\$ 765.17	\$ 1,076.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 24.00	2.2%
10 - 540 - 5025 PEBA Retirement	\$ 2,562.00	\$ 1,598.16	\$ 2,610.00	\$ 2,666.00	\$ 2,667.00	\$ 2,667.00	\$ 57.00	2.2%
10 - 540 - 6080 Jury Expenses	\$ 1,650.00	\$ -	\$ 750.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 600.00	80.0%
10 - 540 - 6085 Law Enforcement Surcharge	\$ 1,250.00	\$ 275.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
10 - 540 - 6120 Professional Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 500.00	50.0%
10 - 540 - 6145 State Assessment - 11.16% (County)	\$ 900.00	\$ 125.98	\$ 540.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ (180.00)	-33.3%
10 - 540 - 6150 State Assessment - 88.84% (State)	\$ 7,163.00	\$ 1,002.80	\$ 4,298.00	\$ 2,865.00	\$ 2,865.00	\$ 2,865.00	\$ (1,433.00)	-33.3%
10 - 540 - 6170 Travel and Training	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ -	0.0%
10 - 540 - 6190 Victim Advocate Surcharge	\$ 1,250.00	\$ 275.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ (250.00)	-33.3%
<b>545 Planning and Zoning</b>	<b>\$ 530,917.00</b>	<b>\$ 427,084.41</b>	<b>\$ 465,363.00</b>	<b>\$ 324,822.00</b>	<b>\$ 326,888.00</b>	<b>\$ 430,345.00</b>	<b>\$ (35,018.00)</b>	<b>-7.5%</b>
10 - 545 - 5005 Salaries - Gross Wages	\$ 308,617.00	\$ 263,450.15	\$ 273,131.00	\$ 177,262.00	\$ 178,899.00	\$ 246,154.00	\$ (26,977.00)	-9.9%
10 - 545 - 5010 Salaries - Overtime	\$ 2,000.00	\$ 1,925.87	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0.0%
10 - 545 - 5015 FICA	\$ 23,766.00	\$ 19,955.92	\$ 21,052.00	\$ 13,564.00	\$ 13,690.00	\$ 18,990.00	\$ (2,062.00)	-9.8%
10 - 545 - 5020 Medical Insurance	\$ 27,744.00	\$ 20,871.99	\$ 15,408.00	\$ 15,992.00	\$ 15,992.00	\$ 23,988.00	\$ 8,580.00	55.7%
10 - 545 - 5025 PEBA Retirement	\$ 48,040.00	\$ 42,323.58	\$ 51,072.00	\$ 32,904.00	\$ 33,207.00	\$ 46,063.00	\$ (5,009.00)	-9.8%
10 - 545 - 6005 Advertising	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
10 - 545 - 6025 Contracted Services	\$ -	\$ -	\$ 3,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ (2,000.00)	-66.7%
10 - 545 - 6050 Equipment Purchases (Non-Capital)	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0.0%
10 - 545 - 6065 Fuel	\$ 6,500.00	\$ 6,397.10	\$ 7,500.00	\$ -	\$ -	\$ 3,000.00	\$ (4,500.00)	-60.0%
10 - 545 - 6095 Meeting Expenses	\$ 750.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.0%
10 - 545 - 6100 Membership and Dues	\$ 2,000.00	\$ 433.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 500.00	33.3%
10 - 545 - 6115 Printing and Scanning Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	N/A
10 - 545 - 6120 Professional Services	\$ 85,000.00	\$ 59,558.19	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ -	0.0%
10 - 545 - 6125 Recording Fees	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0.0%
10 - 545 - 6135 Software Licenses and Subscriptions	\$ 3,400.00	\$ 3,694.37	\$ 27,900.00	\$ 31,200.00	\$ 31,200.00	\$ 32,000.00	\$ 4,100.00	14.7%
10 - 545 - 6155 Telecommunications	\$ 8,400.00	\$ 5,832.38	\$ 6,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ (3,000.00)	-45.5%
10 - 545 - 6170 Travel and Training	\$ 7,500.00	\$ 650.00	\$ 8,000.00	\$ 5,500.00	\$ 5,500.00	\$ 6,500.00	\$ (1,500.00)	-18.8%
10 - 545 - 6175 Uniforms	\$ 1,400.00	\$ 212.75	\$ 1,400.00	\$ 500.00	\$ 500.00	\$ 750.00	\$ (650.00)	-46.4%
10 - 545 - 6185 Vehicle and Equipment Maintenance	\$ 4,500.00	\$ 1,779.11	\$ 5,500.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ (3,500.00)	-63.6%
<b>550 Public Safety</b>	<b>\$ 45,250.00</b>	<b>\$ 13,073.92</b>	<b>\$ 61,100.00</b>	<b>\$ 336,154.00</b>	<b>\$ 321,220.00</b>	<b>\$ 65,300.00</b>	<b>\$ 4,200.00</b>	<b>6.9%</b>
10 - 550 - 5005 Salaries - Gross Wages	\$ -	\$ -	\$ -	\$ 166,493.00	\$ 170,507.00	\$ -	\$ -	N/A
10 - 550 - 5010 Salaries - Overtime	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	N/A
10 - 550 - 5015 FICA	\$ -	\$ -	\$ -	\$ 12,893.00	\$ 13,200.00	\$ -	\$ -	N/A
10 - 550 - 5020 Medical Insurance	\$ -	\$ -	\$ -	\$ 15,992.00	\$ 15,992.00	\$ -	\$ -	N/A
10 - 550 - 5025 PEBA Retirement	\$ -	\$ -	\$ -	\$ 31,276.00	\$ 32,021.00	\$ -	\$ -	N/A
10 - 550 - 6025 Contracted Services	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	N/A

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
10 - 550 - 6050 Equipment Purchases (Non-Capital)	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	N/A
10 - 550 - 6065 Fuel	\$ 800.00	\$ 50.00	\$ 800.00	\$ 4,800.00	\$ 4,800.00	\$ 800.00	\$ -	0.0%
10 - 550 - 6070 Insurance	\$ 1,000.00	\$ 384.00	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100.0%
10 - 550 - 6095 Meeting Expenses	\$ 750.00	\$ 381.29	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 200.00	25.0%
10 - 550 - 6100 Membership and Dues	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 11,000.00	\$ 11,000.00	N/A
10 - 550 - 6105 Office Furniture	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	N/A
10 - 550 - 6110 Postage	\$ 2,000.00	\$ -	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 500.00	20.0%
10 - 550 - 6115 Printing and Scanning Services	\$ 4,000.00	\$ 395.00	\$ 3,000.00	\$ 4,500.00	\$ 4,500.00	\$ 3,500.00	\$ 500.00	16.7%
10 - 550 - 6120 Professional Services	\$ 20,000.00	\$ 6,800.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
10 - 550 - 6135 Software Licenses and Subscriptions	\$ 4,000.00	\$ 5,063.63	\$ 5,000.00	\$ 6,800.00	\$ 6,800.00	\$ 5,000.00	\$ -	0.0%
10 - 550 - 6140 Special Events	\$ 4,500.00	\$ -	\$ 10,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ (9,000.00)	-90.0%
10 - 550 - 6155 Telecommunications	\$ 8,200.00	\$ -	\$ 8,500.00	\$ 12,400.00	\$ 12,400.00	\$ 10,000.00	\$ 1,500.00	17.6%
10 - 550 - 6170 Travel and Training	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	N/A
10 - 550 - 6175 Uniforms	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -	N/A
10 - 550 - 6185 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	N/A
10 - 550 - 7045 Vehicle Purchases	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	N/A
<b>555 Non-Departmental</b>	<b>\$ 643,702.00</b>	<b>\$ 487,745.26</b>	<b>\$ 541,367.00</b>	<b>\$ 809,371.00</b>	<b>\$ 801,833.00</b>	<b>\$ 1,099,175.00</b>	<b>\$ 557,808.00</b>	<b>103.0%</b>
10 - 555 - 5005 Salaries - Gross Wages	\$ 47,066.00	\$ 948.76	\$ 66,593.00	\$ 28,321.00	\$ 28,656.00	\$ 26,075.00	\$ (40,518.00)	-60.8%
10 - 555 - 5010 Salaries - Overtime	\$ -	\$ 33.71	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
10 - 555 - 5015 FICA	\$ 3,643.00	\$ 75.18	\$ 5,100.00	\$ 2,175.00	\$ 2,201.00	\$ 2,003.00	\$ (3,097.00)	-60.7%
10 - 555 - 5020 Medical Insurance	\$ 9,488.00	\$ 22,484.54	\$ 18,863.00	\$ 21,801.00	\$ 21,801.00	\$ 21,601.00	\$ 2,738.00	14.5%
10 - 555 - 5025 PEBA Retirement	\$ 7,455.00	\$ -	\$ 12,361.00	\$ 5,264.00	\$ 5,325.00	\$ 4,846.00	\$ (7,515.00)	-60.8%
10 - 555 - 5030 Pre-Employment Expenses	\$ 1,500.00	\$ 2,931.03	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ -	0.0%
10 - 555 - 6005 Advertising	\$ 7,800.00	\$ 3,320.18	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ (500.00)	-25.0%
10 - 555 - 6010 Bank Service Charges	\$ 2,500.00	\$ 1,816.27	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500.00)	-100.0%
10 - 555 - 6020 Contingency	\$ 50,000.00	\$ 9,334.28	\$ 50,000.00	\$ 457,960.00	\$ 450,000.00	\$ 750,000.00	\$ 700,000.00	1400.0%
10 - 555 - 6025 Contracted Services	\$ 30,000.00	\$ 24,053.06	\$ 20,500.00	\$ 23,000.00	\$ 23,000.00	\$ 24,000.00	\$ 3,500.00	17.1%
10 - 555 - 6030 Credit Card Processing Charges	\$ 15,000.00	\$ 34,685.48	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100.0%
10 - 555 - 6050 Equipment Purchases (Non-Capital)	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	N/A
10 - 555 - 6055 Equipment Rentals	\$ 6,000.00	\$ 7,461.75	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
10 - 555 - 6060 Facility Maintenance	\$ 10,000.00	\$ 5,340.34	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
10 - 555 - 6065 Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	N/A
10 - 555 - 6070 Insurance	\$ 50,300.00	\$ 62,327.34	\$ 59,300.00	\$ 61,700.00	\$ 61,700.00	\$ 61,700.00	\$ 2,400.00	4.0%
10 - 555 - 6075 IT Services	\$ 45,000.00	\$ 58,388.40	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 10,000.00	20.0%
10 - 555 - 6090 Materials and Supplies	\$ 8,000.00	\$ 11,702.52	\$ 14,000.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 3,500.00	25.0%
10 - 555 - 6095 Meeting Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
10 - 555 - 6100 Membership and Dues	\$ 13,500.00	\$ 13,008.11	\$ 15,000.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ (10,600.00)	-70.7%
10 - 555 - 6105 Office Furniture	\$ 5,000.00	\$ 1,154.42	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
10 - 555 - 6110 Postage	\$ 3,500.00	\$ 1,944.59	\$ 5,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 1,000.00	18.2%
10 - 555 - 6115 Printing and Scanning Services	\$ 4,000.00	\$ 6,034.85	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00	50.0%
10 - 555 - 6120 Professional Services	\$ 95,000.00	\$ 90,897.77	\$ 100,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ (80,000.00)	-80.0%
10 - 555 - 6135 Software Licenses and Subscriptions	\$ 50,700.00	\$ 50,877.96	\$ 32,850.00	\$ 31,000.00	\$ 31,000.00	\$ 31,800.00	\$ (1,050.00)	-3.2%
10 - 555 - 6140 Special Events	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
10 - 555 - 6155 Telecommunications	\$ 11,000.00	\$ 7,978.49	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ -	0.0%
10 - 555 - 6175 Uniforms	\$ 750.00	\$ -	\$ 300.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ (50.00)	-16.7%
10 - 555 - 6180 Utilities	\$ 29,000.00	\$ 20,928.45	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	0.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	FY 2026 1ST READING	FY 2026 2ND READING	\$ CHANGE
10 - 555 - 6185 Vehicle and Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	N/A
10 - 555 - 7020 Facility Repairs and Rehabilitation	\$ 60,000.00	\$ 7,642.78	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
10 - 555 - 7040 Special Projects	\$ 72,500.00	\$ 42,375.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 2,321,400.00</b>	<b>\$ 1,888,097.10</b>	<b>\$ 2,306,414.00</b>	<b>\$ 3,015,759.00</b>	<b>\$ 3,005,112.00</b>	<b>\$ 3,155,091.00</b>	<b>\$ 848,677.00</b>	<b>36.8%</b>
<b>800 Other Financing Uses</b>	<b>\$ 930,715.00</b>	<b>\$ 930,715.00</b>	<b>\$ 1,376,791.00</b>	<b>\$ 304,400.00</b>	<b>\$ 304,400.00</b>	<b>\$ 304,400.00</b>	<b>\$ (1,072,391.00)</b>	<b>-77.9%</b>
10 - 800 - 8060 Interfund Transfer - To Conservation Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
10 - 800 - 8065 Interfund Transfer - To Emergency Reserve Fund	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
10 - 800 - 8070 Interfund Transfer - To Road and Drainage Fund	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%
10 - 800 - 8075 Interfund Transfer - To Town Facilities Fund	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
10 - 800 - 8080 Interfund Transfer - To Vehicle and Equipment Fund	\$ 35,800.00	\$ 35,800.00	\$ 45,800.00	\$ 54,400.00	\$ 54,400.00	\$ 54,400.00	\$ 8,600.00	18.8%
<b>900 Reserved for Future Use</b>	<b>\$ 52,013.00</b>	<b>\$ 1,357,690.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
10 - 900 - 9000 Reserved for Future Use	\$ 52,013.00	\$ 1,357,690.42	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,304,128.00</b>	<b>\$ 4,176,502.52</b>	<b>\$ 3,683,205.00</b>	<b>\$ 3,320,159.00</b>	<b>\$ 3,309,512.00</b>	<b>\$ 3,459,491.00</b>	<b>\$ (223,714.00)</b>	<b>-6.1%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 112,234.00</b>	<b>\$ 1,417,911.34</b>	<b>\$ 708,083.00</b>	<b>\$ 20,676.00</b>	<b>\$ 31,323.00</b>	<b>\$ (118,656.00)</b>	<b>\$ (826,739.00)</b>	<b>-116.8%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 1,906,300.33	\$ 1,906,300.33	\$ 1,978,159.33	\$ 2,730,219.75	\$ 2,730,219.75	\$ 2,730,219.75	\$ 752,060.42	38.0%
Reserved To (Used From) Fund Balance	\$ 52,013.00	\$ 1,357,690.42	\$ (595,667.00)	\$ (200,000.00)	\$ (189,457.00)	\$ (339,436.00)	\$ 256,231.00	-43.0%
<b>Ending Fund Balance</b>	<b>\$ 1,958,313.33</b>	<b>\$ 3,263,990.75</b>	<b>\$ 1,382,492.33</b>	<b>\$ 2,530,219.75</b>	<b>\$ 2,540,762.75</b>	<b>\$ 2,390,783.75</b>	<b>\$ 1,008,291.42</b>	<b>72.9%</b>

Fund Balance	FY 2026	FY 2026	FY 2026
Estimate	\$ 2,530,219.75	\$ 2,540,762.75	\$ 2,390,783.75

% Operating
99.4%

FB Policy	Target	Target	Target
Min (50%)	\$ 1,268,899.50	\$ 1,277,556.00	\$ 1,202,545.50
Max (100%)	\$ 2,537,799.00	\$ 2,555,112.00	\$ 2,405,091.00

Over / (Under)
\$ 1,188,238.25
\$ (14,307.25)

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**20 STATE ACCOMMODATIONS TAX FUND**

	FY 2024		FY 2025 BUDGET*	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>REVENUES</b>								
<b>140 Investment Income</b>	\$ 9,500.00	\$ 20,199.92	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -	0.0%
20 - 140 - 1402 Local Government Investment Pool Interest	\$ 9,500.00	\$ 20,199.92	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -	0.0%
<b>150 Intergovernmental</b>	\$ 380,000.00	\$ 401,677.48	\$ 356,250.00	\$ 356,250.00	\$ 356,250.00	\$ 356,250.00	\$ -	0.0%
20 - 150 - 1504 State Accommodations Tax	\$ 380,000.00	\$ 401,677.48	\$ 356,250.00	\$ 356,250.00	\$ 356,250.00	\$ 356,250.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 389,500.00</b>	<b>\$ 421,877.40</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>300 Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	\$ 75,450.00	\$ 15,743.30	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
20 - 400 - 4000 Appropriated from Fund Balance	\$ 75,450.00	\$ 15,743.30	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	<b>\$ 464,950.00</b>	<b>\$ 437,620.70</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
<b>620 State Accommodations Tax Fund Expenditures</b>	\$ 389,167.00	\$ 361,837.70	\$ 287,500.00	\$ 286,526.00	\$ 286,630.00	\$ 286,630.00	\$ (870.00)	-0.3%
20 - 620 - 6015 Beach Patrol	\$ 80,000.00	\$ 79,688.66	\$ 80,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 60,000.00	75.0%
20 - 620 - 6140 Special Events	\$ 41,667.00	\$ 34,130.74	\$ 77,000.00	\$ -	\$ -	\$ -	\$ (77,000.00)	-100.0%
20 - 620 - 6160 Tourism Promotion	\$ 120,000.00	\$ 126,845.52	\$ 112,500.00	\$ 112,500.00	\$ 112,500.00	\$ 112,500.00	\$ -	0.0%
20 - 620 - 6165 Tourism Related Expenditure Grants	\$ 47,500.00	\$ 37,172.78	\$ 18,000.00	\$ 34,026.00	\$ 34,130.00	\$ 34,130.00	\$ 16,130.00	89.6%
20 - 620 - 7040 Special Projects	\$ 100,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 389,167.00</b>	<b>\$ 361,837.70</b>	<b>\$ 287,500.00</b>	<b>\$ 286,526.00</b>	<b>\$ 286,630.00</b>	<b>\$ 286,630.00</b>	<b>\$ (870.00)</b>	<b>-0.3%</b>
<b>800 Other Financing Uses</b>	\$ 75,783.00	\$ 75,783.00	\$ 73,041.00	\$ 83,724.00	\$ 83,620.00	\$ 83,620.00	\$ 10,579.00	14.5%
20 - 800 - 8010 Interfund Transfer - To General Fund	\$ 75,783.00	\$ 75,783.00	\$ 73,041.00	\$ 83,724.00	\$ 83,620.00	\$ 83,620.00	\$ 10,579.00	14.5%
<b>900 Reserved for Future Use</b>	\$ -	\$ -	\$ 9,709.00	\$ -	\$ -	\$ -	\$ (9,709.00)	-100.0%
20 - 900 - 9000 Reserved for Future Use	\$ -	\$ -	\$ 9,709.00	\$ -	\$ -	\$ -	\$ (9,709.00)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 464,950.00</b>	<b>\$ 437,620.70</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ 370,250.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 333.00</b>	<b>\$ 60,039.70</b>	<b>\$ 82,750.00</b>	<b>\$ 83,724.00</b>	<b>\$ 83,620.00</b>	<b>\$ 83,620.00</b>	<b>\$ 870.00</b>	<b>1.1%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**FUND BALANCE**

**TOWN OF SEABROOK ISLAND**

FY 2026 BUDGET (BY FUND)

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
Beginning Fund Balance	\$ 413,208.94	\$ 413,208.94	\$ 337,758.94	\$ 407,174.64	\$ 407,174.64	\$ 407,174.64	\$ 69,415.70	20.6%
Reserved To (Used From) Fund Balance	\$ (75,450.00)	\$ (15,743.30)	\$ 9,709.00	\$ -	\$ -	\$ -	\$ (9,709.00)	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 337,758.94</b>	<b>\$ 397,465.64</b>	<b>\$ 347,467.94</b>	<b>\$ 407,174.64</b>	<b>\$ 407,174.64</b>	<b>\$ 407,174.64</b>	<b>\$ 59,706.70</b>	<b>17.2%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**25 TOWN ACCOMMODATIONS TAX FUND**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE
<b>REVENUES</b>								
<b>140 Investment Income</b>	\$ 7,500.00	\$ 9,145.65	\$ 5,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 11,000.00	220.0%
25 - 140 - 1402 Local Government Investment Pool Interest	\$ 7,500.00	\$ 9,145.65	\$ 5,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 11,000.00	220.0%
<b>200 Taxes</b>	\$ 180,000.00	\$ 208,982.20	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	0.0%
25 - 200 - 2001 Town Accommodations Tax	\$ 180,000.00	\$ 208,982.20	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 187,500.00</b>	<b>\$ 218,127.85</b>	<b>\$ 205,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 11,000.00</b>	<b>5.4%</b>
<b>300 Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	<b>\$ 187,500.00</b>	<b>\$ 218,127.85</b>	<b>\$ 205,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 11,000.00</b>	<b>5.4%</b>
<b>EXPENDITURES</b>								
<b>625 Town Accommodations Tax Fund Expenditures</b>	\$ 80,000.00	\$ 79,688.66	\$ 80,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 60,000.00	75.0%
25 - 625 - 6015 Beach Patrol	\$ 80,000.00	\$ 79,688.66	\$ 80,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 60,000.00	75.0%
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 80,000.00</b>	<b>\$ 79,688.66</b>	<b>\$ 80,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ 60,000.00</b>	<b>75.0%</b>
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ 107,500.00	\$ 138,439.19	\$ 125,000.00	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ (49,000.00)	-39.2%
25 - 900 - 9000 Reserved for Future Use	\$ 107,500.00	\$ 138,439.19	\$ 125,000.00	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ (49,000.00)	-39.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,500.00</b>	<b>\$ 218,127.85</b>	<b>\$ 205,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 216,000.00</b>	<b>\$ 11,000.00</b>	<b>5.4%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 107,500.00</b>	<b>\$ 138,439.19</b>	<b>\$ 125,000.00</b>	<b>\$ 76,000.00</b>	<b>\$ 76,000.00</b>	<b>\$ 76,000.00</b>	<b>\$ (49,000.00)</b>	<b>-39.2%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 197,013.89	\$ 197,013.89	\$ 304,513.89	\$ 460,453.08	\$ 460,453.08	\$ 460,453.08	\$ 155,939.19	51.2%
Reserved To (Used From) Fund Balance	\$ 107,500.00	\$ 138,439.19	\$ 125,000.00	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ (49,000.00)	-39.2%
<b>Ending Fund Balance</b>	<b>\$ 304,513.89</b>	<b>\$ 335,453.08</b>	<b>\$ 429,513.89</b>	<b>\$ 536,453.08</b>	<b>\$ 536,453.08</b>	<b>\$ 536,453.08</b>	<b>\$ 106,939.19</b>	<b>24.9%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**30 COUNTY ACCOMMODATIONS TAX FUND**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	FY 2026 1ST READING	FY 2026 2ND READING	\$ CHANGE
<b>REVENUES</b>								
<b>140 Investment Income</b>	\$ 500.00	\$ 2,564.66	\$ 2,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ (1,400.00)	-63.6%
30 - 140 - 1402 Local Government Investment Pool Interest	\$ 500.00	\$ 2,564.66	\$ 2,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ (1,400.00)	-63.6%
<b>150 Intergovernmental</b>	\$ 80,000.00	\$ 79,384.13	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%
30 - 150 - 1501 County Accommodations Tax	\$ 80,000.00	\$ 79,384.13	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 80,500.00</b>	<b>\$ 81,948.79</b>	<b>\$ 82,200.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ (1,400.00)</b>	<b>-1.7%</b>
<b>300 Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	<b>\$ 80,500.00</b>	<b>\$ 81,948.79</b>	<b>\$ 82,200.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ (1,400.00)</b>	<b>-1.7%</b>
<b>EXPENDITURES</b>								
<b>630 County Accommodations Tax Fund Expenditures</b>	\$ 80,000.00	\$ 79,688.66	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%
30 - 630 - 6015 Beach Patrol	\$ 80,000.00	\$ 79,688.66	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 80,000.00</b>	<b>\$ 79,688.66</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ 500.00	\$ 2,260.13	\$ 2,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ (1,400.00)	-63.6%
30 - 900 - 9000 Reserved for Future Use	\$ 500.00	\$ 2,260.13	\$ 2,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ (1,400.00)	-63.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,500.00</b>	<b>\$ 81,948.79</b>	<b>\$ 82,200.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ 80,800.00</b>	<b>\$ (1,400.00)</b>	<b>-1.7%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 500.00</b>	<b>\$ 2,260.13</b>	<b>\$ 2,200.00</b>	<b>\$ 800.00</b>	<b>\$ 800.00</b>	<b>\$ 800.00</b>	<b>\$ (1,400.00)</b>	<b>-63.6%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 19,742.82	\$ 19,742.82	\$ 20,242.82	\$ 24,202.95	\$ 24,202.95	\$ 24,202.95	\$ 3,960.13	19.6%
Reserved To (Used From) Fund Balance	\$ 500.00	\$ 2,260.13	\$ 2,200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ (1,400.00)	-63.6%
<b>Ending Fund Balance</b>	<b>\$ 20,242.82</b>	<b>\$ 22,002.95</b>	<b>\$ 22,442.82</b>	<b>\$ 25,002.95</b>	<b>\$ 25,002.95</b>	<b>\$ 25,002.95</b>	<b>\$ 2,560.13</b>	<b>11.4%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**35 ALCOHOL LOCAL OPTION PERMIT FUND**

**REVENUES**

	FY 2024		FY 2025 BUDGET*	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>140 Investment Income</b>	\$ 1,500.00	\$ 2,402.28	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 400.00	25.0%
35 - 140 - 1402 Local Government Investment Pool Interest	\$ 1,500.00	\$ 2,402.28	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 400.00	25.0%
<b>150 Intergovernmental</b>	\$ 5,000.00	\$ 7,650.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
35 - 150 - 1506 State Alcohol Local Option Permit	\$ 5,000.00	\$ 7,650.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 6,500.00</b>	<b>\$ 10,052.28</b>	<b>\$ 7,600.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 400.00</b>	<b>5.3%</b>
<b>300 Other Financing Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	\$ 18,500.00	\$ -	\$ 22,400.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ (400.00)	-1.8%
35 - 400 - 4000 Appropriated from Fund Balance	\$ 18,500.00	\$ -	\$ 22,400.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ (400.00)	-1.8%
<b>TOTAL REVENUES</b>	<b>\$ 25,000.00</b>	<b>\$ 10,052.28</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>0.0%</b>

**EXPENDITURES**

<b>635 Alcohol Local Option Permit Fund Expenditures</b>	\$ 25,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
35 - 635 - 7040 Special Projects	\$ 25,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	0.0%
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ -	\$ 10,052.28	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
35 - 900 - 9000 Reserved for Future Use	\$ -	\$ 10,052.28	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000.00</b>	<b>\$ 10,052.28</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ (18,500.00)</b>	<b>\$ 10,052.28</b>	<b>\$ (22,400.00)</b>	<b>\$ (22,000.00)</b>	<b>\$ (22,000.00)</b>	<b>\$ (22,000.00)</b>	<b>\$ 400.00</b>	<b>-1.8%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**FUND BALANCE**

Beginning Fund Balance	\$ 45,750.68	\$ 45,750.68	\$ 27,250.68	\$ 33,402.96	\$ 33,402.96	\$ 33,402.96	\$ 6,152.28	22.6%
Reserved To (Used From) Fund Balance	\$ (18,500.00)	\$ 10,052.28	\$ (22,400.00)	\$ (22,000.00)	\$ (22,000.00)	\$ (22,000.00)	\$ 400.00	-1.8%
<b>Ending Fund Balance</b>	<b>\$ 27,250.68</b>	<b>\$ 55,802.96</b>	<b>\$ 4,850.68</b>	<b>\$ 11,402.96</b>	<b>\$ 11,402.96</b>	<b>\$ 11,402.96</b>	<b>\$ 6,552.28</b>	<b>135.1%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE
<b>60 CONSERVATION FUND</b>								
<b>REVENUES</b>								
<b>160 Licenses and Permits</b>	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	0.0%
60 - 160 - 1608 Tree Removal Permits	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0.0%
60 - 160 - 1609 Tree Removal Permits Payment-in-Lieu	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0.0%
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ 600.00</b>	<b>\$ -</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>300 Other Financing Sources</b>	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
60 - 300 - 3010 Interfund Transfer - From General Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	<b>\$ 50,600.00</b>	<b>\$ 50,000.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
<b>760 Conservation Fund Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ 50,600.00	\$ 50,000.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ -	0.0%
60 - 900 - 9000 Reserved for Future Use	\$ 50,600.00	\$ 50,000.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,600.00</b>	<b>\$ 50,000.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ 50,600.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ 600.00</b>	<b>\$ -</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ 600.00</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 50,000.00	\$ 50,000.00	\$ 100,600.00	\$ 150,600.00	\$ 150,600.00	\$ 150,600.00	\$ 50,000.00	49.7%
Reserved To (Used From) Fund Balance	\$ 50,600.00	\$ 50,000.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ 50,600.00	\$ -	0.0%
<b>Ending Fund Balance</b>	<b>\$ 100,600.00</b>	<b>\$ 100,000.00</b>	<b>\$ 151,200.00</b>	<b>\$ 201,200.00</b>	<b>\$ 201,200.00</b>	<b>\$ 201,200.00</b>	<b>\$ 50,000.00</b>	<b>33.1%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE
<b>65 EMERGENCY FUND</b>								
<b>REVENUES</b>								
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
300 Other Financing Sources	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
65 - 300 - 3010 Interfund Transfer - From General Fund	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
400 Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	<b>\$ 180,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>EXPENDITURES</b>								
765 Emergency Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
800 Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
900 Reserved for Future Use	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
65 - 900 - 9000 Reserved for Future Use	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 180,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 2,320,834.77	\$ 2,320,834.77	\$ 2,500,834.77	\$ 2,500,834.77	\$ 2,500,834.77	\$ 2,500,834.77	\$ -	0.0%
Reserved To (Used From) Fund Balance	\$ 180,000.00	\$ 180,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Ending Fund Balance</b>	<b>\$ 2,500,834.77</b>	<b>\$ 2,500,834.77</b>	<b>\$ 2,500,834.77</b>	<b>\$ 2,500,834.77</b>	<b>\$ 2,500,834.77</b>	<b>\$ 2,500,834.77</b>	<b>\$ -</b>	<b>0.0%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**70 ROAD AND DRAINAGE FUND**

**REVENUES**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	FY 2026 1ST READING	FY 2026 2ND READING	\$ CHANGE
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>300 Other Financing Sources</b>	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%
70 - 300 - 3010 Interfund Transfer - From General Fund	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%

**EXPENDITURES**

<b>770 Road and Drainage Fund Expenditures</b>	\$ 25,000.00	\$ 18,030.50	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
70 - 770 - 7030 Professional Services Related to Capital Projects	\$ 25,000.00	\$ 18,030.50	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	\$ 25,000.00	\$ 18,030.50	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ 639,915.00	\$ 646,884.50	\$ 1,074,942.00	\$ -	\$ -	\$ -	\$ (1,074,942.00)	-100.0%
70 - 900 - 9000 Reserved for Future Use	\$ 639,915.00	\$ 646,884.50	\$ 1,074,942.00	\$ -	\$ -	\$ -	\$ (1,074,942.00)	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ 664,915.00	\$ 664,915.00	\$ 1,174,942.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (1,074,942.00)	-91.5%
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	\$ (25,000.00)	\$ (18,030.50)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ -	0.0%
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

**FUND BALANCE**

Beginning Fund Balance	\$ 1,285,143.56	\$ 1,285,143.56	\$ 1,925,058.56	\$ 3,006,970.06	\$ 3,006,970.06	\$ 3,006,970.06	\$ 1,081,911.50	56.2%
Reserved To (Used From) Fund Balance	\$ 639,915.00	\$ 646,884.50	\$ 1,074,942.00	\$ -	\$ -	\$ -	\$ (1,074,942.00)	-100.0%
<b>Ending Fund Balance</b>	\$ 1,925,058.56	\$ 1,932,028.06	\$ 3,000,000.56	\$ 3,006,970.06	\$ 3,006,970.06	\$ 3,006,970.06	\$ 6,969.50	0.2%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

**75 TOWN FACILITIES FUND**

	FY 2024		FY 2025	FY 2026			BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	FY 2026 1ST READING	FY 2026 2ND READING	\$ CHANGE
<b>REVENUES</b>								
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>300 Other Financing Sources</b>	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
75 - 300 - 3010 Interfund Transfer - From General Fund	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
<b>EXPENDITURES</b>								
<b>775 Town Facilities Fund Expenditures</b>	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
75 - 775 - 7030 Professional Services Related to Capital Projects	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ -	\$ -	\$ 106,049.00	\$ -	\$ -	\$ -	\$ (106,049.00)	-100.0%
75 - 900 - 9000 Reserved for Future Use	\$ -	\$ -	\$ 106,049.00	\$ -	\$ -	\$ -	\$ (106,049.00)	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 106,049.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ (6,049.00)	-5.7%
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	\$ -	\$ -	\$ -	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	\$ (100,000.00)	N/A
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 2,393,951.50	\$ 2,393,951.50	\$ 2,393,951.50	\$ 2,500,000.50	\$ 2,500,000.50	\$ 2,500,000.50	\$ 106,049.00	4.4%
Reserved To (Used From) Fund Balance	\$ -	\$ -	\$ 106,049.00	\$ -	\$ -	\$ -	\$ (106,049.00)	-100.0%
<b>Ending Fund Balance</b>	\$ 2,393,951.50	\$ 2,393,951.50	\$ 2,500,000.50	\$ 2,500,000.50	\$ 2,500,000.50	\$ 2,500,000.50	\$ -	0.0%

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL		BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE
<b>80 VEHICLE AND EQUIPMENT FUND</b>								
<b>REVENUES</b>								
<b>180 Sale of Assets</b>	\$ -	\$ -	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	N/A
80 - 180 - 1801 Sale of Assets	\$ -	\$ -	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	N/A
<b>REVENUES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>	<b>\$ 27,000.00</b>	<b>N/A</b>
<b>300 Other Financing Sources</b>	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ 54,400.00	\$ 54,400.00	\$ 54,400.00	\$ 8,600.00	18.8%
80 - 300 - 3010 Interfund Transfer - From General Fund	\$ 35,800.00	\$ 35,800.00	\$ 45,800.00	\$ 54,400.00	\$ 54,400.00	\$ 54,400.00	\$ 8,600.00	18.8%
80 - 300 - 3045 Interfund Transfer - From Short-Term Rental Permit Fund	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>400 Use of Fund Balance</b>	\$ -	\$ -	\$ -	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	N/A
80 - 400 - 4000 Appropriated from Fund Balance	\$ -	\$ -	\$ -	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	N/A
<b>TOTAL REVENUES</b>	<b>\$ 45,800.00</b>	<b>\$ 45,800.00</b>	<b>\$ 45,800.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 54,200.00</b>	<b>118.3%</b>
<b>EXPENDITURES</b>								
<b>780 Vehicle and Equipment Fund Expenditures</b>	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
80 - 780 - 7045 Vehicle Purchases	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	N/A
<b>EXPENDITURES (BEFORE TRANSFERS &amp; FUND BALANCE APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>N/A</b>
<b>800 Other Financing Uses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>900 Reserved for Future Use</b>	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ -	\$ -	\$ -	\$ (45,800.00)	-100.0%
80 - 900 - 9000 Reserved for Future Use	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ -	\$ -	\$ -	\$ (45,800.00)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,800.00</b>	<b>\$ 45,800.00</b>	<b>\$ 45,800.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 54,200.00</b>	<b>118.3%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS &amp; FB APPROPRIATIONS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (73,000.00)</b>	<b>\$ (73,000.00)</b>	<b>\$ (73,000.00)</b>	<b>\$ (73,000.00)</b>	<b>N/A</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE</b>								
Beginning Fund Balance	\$ 96,680.50	\$ 96,680.50	\$ 142,480.50	\$ 188,280.50	\$ 188,280.50	\$ 188,280.50	\$ 45,800.00	32.1%
Reserved To (Used From) Fund Balance	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ (18,600.00)	\$ (18,600.00)	\$ (18,600.00)	\$ (64,400.00)	-140.6%
<b>Ending Fund Balance</b>	<b>\$ 142,480.50</b>	<b>\$ 142,480.50</b>	<b>\$ 188,280.50</b>	<b>\$ 169,680.50</b>	<b>\$ 169,680.50</b>	<b>\$ 169,680.50</b>	<b>\$ (18,600.00)</b>	<b>-9.9%</b>

**TOWN OF SEABROOK ISLAND**

**FY 2026 BUDGET (BY FUND)**

	FY 2024		FY 2025	FY 2026	FY 2026	FY 2026	BUDGET 2026 VS 2025	
	BUDGET*	ACTUAL	BUDGET*	WORKSHOP	1ST READING	2ND READING	\$ CHANGE	% CHANGE
<b>TOTAL COMBINED BUDGET (ALL FUNDS)</b>								
REVENUES (BEFORE TRANSFERS & FUND BALANCE APPROPRIATIONS)	\$ 3,350,234.00	\$ 4,332,064.76	\$ 3,680,147.00	\$ 3,739,085.00	\$ 3,739,085.00	\$ 3,739,085.00	\$ 58,938.00	1.6%
EXPENDITURES (BEFORE TRANSFERS & FUND BALANCE APPROPRIATIONS)	\$ 3,320,567.00	\$ 2,827,342.62	\$ 2,883,914.00	\$ 3,852,285.00	\$ 3,841,742.00	\$ 3,991,721.00	\$ 1,107,807.00	38.4%
REVENUES OVER (UNDER) EXPENDITURES (BEFORE TRANSFERS & FB APPROPRIATIONS)	\$ 29,667.00	\$ 1,504,722.14	\$ 796,233.00	\$ (113,200.00)	\$ (102,657.00)	\$ (252,636.00)	\$ (1,048,869.00)	-131.7%
<b>TOTAL REVENUES (ALL FUNDS)</b>	<b>\$ 6,208,258.08</b>	<b>\$ 7,073,932.22</b>	<b>\$ 5,748,046.00</b>	<b>\$ 4,367,809.00</b>	<b>\$ 4,357,162.00</b>	<b>\$ 4,507,141.00</b>	<b>\$ (1,240,905.00)</b>	<b>-21.6%</b>
<b>TOTAL EXPENDITURES (ALL FUNDS)</b>	<b>\$ 6,208,258.08</b>	<b>\$ 7,073,932.22</b>	<b>\$ 5,748,046.00</b>	<b>\$ 4,367,809.00</b>	<b>\$ 4,357,162.00</b>	<b>\$ 4,507,141.00</b>	<b>\$ (1,240,905.00)</b>	<b>-21.6%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES (ALL FUNDS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>FUND BALANCE (ALL FUNDS)</b>								
Beginning Fund Balance	\$ 9,701,184.07	\$ 9,701,184.07	\$ 9,730,850.99	\$ 12,002,139.21	\$ 12,002,139.21	\$ 12,002,139.21		
Reserved To (Used From) Fund Balance	\$ 29,666.92	\$ 1,504,722.14	\$ 796,233.00	\$ (113,200.00)	\$ (102,657.00)	\$ (252,636.00)		
<b>Ending Fund Balance</b>	<b>\$ 9,730,850.99</b>	<b>\$ 11,205,906.21</b>	<b>\$ 10,527,083.99</b>	<b>\$ 11,888,939.21</b>	<b>\$ 11,899,482.21</b>	<b>\$ 11,749,503.21</b>		

**TOWN OF SEABROOK ISLAND**

**ORDINANCE NO. 2025-11**

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

**AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 2, ADMINISTRATION; ARTICLE VI, FINANCIAL ADMINISTRATION; DIVISION 1, GENERALLY; SECTION 2-608, FUND BALANCE POLICY; SO AS TO AMEND THE TOWN'S FUND BALANCE POLICY**

**WHEREAS**, Section 2-608 of the Town Code for the Town of Seabrook Island (the "Town Code") establishes a Fund Balance Policy for the town; and

**WHEREAS**, pursuant to Section 2-608 of the Town Code, the maximum unassigned fund balance shall be 100% of the current year's budgeted general fund operating expenditures; and

**WHEREAS**, the Mayor and Council for the Town of Seabrook Island desire to amend Section 2-608 Town Code to allow greater flexibility in establishing the maximum level of unassigned fund balance; and

**WHEREAS**, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on January 27, 2026; 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, S.C.:**

**SECTION 1. Amending Section 2-608 of the Town Code.** The Town Code for the Town of Seabrook Island, South Carolina; Chapter 2, Administration; Article VI, Financial Administration; Division 1, Generally; Section 2-608, Fund Balance Policy; is hereby amended to read as follows:

**Sec. 2-608. Fund balance policy.**

(A) *Purpose.* The town council hereby enacts the following policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The town's primary objective is to maintain a prudent level of financial resources to protect against service reductions and/or rate and fee increases due to temporary revenue shortfalls or unpredicted one-time expenditures. The town also seeks to maintain the highest possible credit ratings which are dependent, in part, upon the town's maintenance of a healthy fund balance.

(B) *Definitions.* For purposes of this section, the following definitions shall apply.

(1) *Fund balance.* Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund balance is reported in the governmental funds financial statements and generally represents the difference between current assets and current liabilities. Fund balance classifications represent a hierarchy based primarily on the extent to which the town is bound to honor constraints on specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- a. *Non-spendable fund balance.* Fund balances are classified as non-spendable when amounts cannot be spent because they are either: i) in non-spendable form, or ii) they are legally or contractually required to be maintained intact. The town includes items that are not expected to be converted to cash such as inventories and prepaid amounts.
- b. *Restricted fund balance.* Fund balances are reported as restricted when their use is restricted for specific purposes including: i) constraints on funds externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or ii) constraints imposed by law through constitutional provisions or enabling legislation.
- c. *Committed fund balance.* Fund balances are reported as committed if their use is for a specific purpose as approved by formal action of the town council (majority vote). Amounts committed cannot be used for any other purpose unless the town council removes or changes the specific use by approving such action through resolution at a town council meeting. Budget resolutions are considered a plan for specific use.
- d. *Assigned fund balance.* Fund balances are reported as assigned when constrained by the town’s intent to use the funds for specific purposes that are neither restricted nor committed. Assigned fund balance includes: i) all remaining amounts (except negative balances) reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, or committed, ii) amounts in the General Fund intended for a specific use identified by either the mayor or town treasurer, and iii) amounts appropriated to eliminate a projected budget deficit in the subsequent year.
- e. *Unassigned fund balance.* Fund balances are reported as unassigned when the balances do not meet any of the above four criterion for classification. The Town reports positive unassigned fund balance in only the general fund. Negative unassigned fund balances may be reported in all governmental funds.

(C) *Appropriate level.*

(1) *Unassigned fund balance.*

- a. *Background.* In February 2009, the Governmental Accounting Standards Board (GASB) issued *GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions*. In that statement, the GASB recommended "...at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." In its publication entitled *Fund Balance Guidelines for the General Fund*, the Government Finance Officers Association (GFOA) further recommended that "The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance." Given the town's susceptibility to natural disasters and its limited revenue sources, the town council believes it is appropriate to establish and maintain a higher threshold for its unassigned fund balance than that recommended by GASB.
- b. *Minimum level.* The town's minimum unassigned fund balance shall be the greater of 50% of the current year's budgeted general fund operating expenditures, or \$500,000.00.
- c. *Maximum level.* The town's maximum unassigned fund balance shall be 100% of the current year's budgeted general fund operating expenditures. The town council may temporarily increase or suspend this maximum if it determines that such action is in the best interest of the town. Any such adjustment shall be authorized either by resolution or within the annual budget ordinance and shall specify a duration not to exceed one (1) year. Adjustments may be successively renewed upon a determination that continued deviation from the maximum remains in the town's best interest.

(2) *All other fund balance types.* No minimum or maximum fund balance shall be required, unless required by law.

(D) *Use of fund balance.*

- (1) *Spending prioritization.* For purposes of fund balance disbursement, unless otherwise approved by the town council, the town shall expend restricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Next, the town shall expend committed fund balance when an expenditure is paid for which unrestricted fund balance is available. The town would next disburse fund balance assigned for purposes of the fund before disbursing other assigned fund balance amounts. In the general fund, the town would disburse unassigned fund balance prior to disbursing fund

balance assigned for financial policy reserve levels or amounts assigned to eliminate subsequent year's budget deficit.

(2) *Spending of unassigned fund balance.* The town council understands that circumstances may exist that warrant the town use funds from the unassigned fund balance on a temporary basis. The town council has established the following instances where it may elect to use these funds, even if such use decreases the fund balance below the minimum percentage established by this policy:

- a. An economic downturn which results in actual revenues being below budgeted revenues;
- b. Unexpected and unappropriated costs to service and maintain current town operations;
- c. Unexpected and non-budgeted costs related to emergencies, natural disasters, and/or litigation;
- d. Grant matching;
- e. Early retirement of debt;
- f. To cover deficits in other funds due to a shortfall in budgeted revenues; and
- g. Capital asset acquisition, construction, and improvement projects.

(E) *Replenishment.*

(1) *Plan required.* If the unassigned fund balance is depleted below the minimum policy level, the town administrator, with consultation from the town treasurer, shall develop a plan to replenish the unassigned fund balance to the minimum level. The plan must be approved by resolution of the town council and may include, as necessary, recommendations for rate and/or fee adjustments, expenditure reductions, transfers from other unrestricted funds, and the use of year-end budget surpluses. The plan should be reviewed and modified on an annual basis until the minimum policy level is achieved. Any increase in discretionary expenditures should be limited until the unassigned fund balance is restored to the minimum policy level.

(2) *Time.* The town shall endeavor to replenish the unassigned fund balance to the minimum policy level within three years of use.

(F) *Unassigned fund balance above formal policy requirement.* If, upon completion of the annual audit, the unassigned fund balance exceeds the maximum policy level, the town council may designate or expend such excess funds for capital projects, debt reduction, emergency reserves, and other non-recurring uses deemed appropriate.

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

**SECTION 3. Severability.** If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

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

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2025, having been duly adopted by the Mayor and Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2025.

First Reading: December 16, 2025  
Public Hearing: January 27, 2026  
Second Reading: January 27, 2026

**TOWN OF SEABROOK ISLAND**

\_\_\_\_\_  
Bruce Kleinman, Mayor

**LEGAL REVIEW**

\_\_\_\_\_  
Stafford J. McQuillin, Town Attorney

**ATTEST**

\_\_\_\_\_  
Peter D. Wiggins II, Town Clerk

**TOWN OF SEABROOK ISLAND**

**RESOLUTION NO. 2025-32**

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

**A RESOLUTION AMENDING THE TOWN OF SEABROOK ISLAND EMPLOYEE HANDBOOK**

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

**WHEREAS**, the Employee Handbook was further amended by Town Council on December 19, 2023 (Ordinance No. 2023-17) for the purpose of incorporating updates to employment policies and practices, working hours and compensation policies, employment classification, leave policies, and standards of conduct for Town employees; and

**WHEREAS**, the Employee Handbook was further amended by Town Council on July 23, 2024 (Resolution No. 2024-34) for the purpose of incorporating a parental leave policy and to clarify the roles of the Town Clerk and Town Treasurer pursuant to Ordinance No. 2024-05, which was adopted on July 23, 2025; and

**WHEREAS**, the Mayor and Town Council now desire to update the Employee Handbook to eliminate references to the position of Assistant Town Administrator; to substitute the position of Finance Director for the position of Town Treasurer; to delete references to evening and weekend code enforcement officers; to clarify the accrual of annual and sick/personal leave for employees working less than 37.5 hours per week; to revise the policy for bereavement leave; to add a section regarding deferred compensation; and other matters related thereto; and

**WHEREAS**, pursuant to Section 2-102 of the Town Code, the Employee Handbook may be updated from time to time by resolution of Town Council;

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the Town of Seabrook Island, that the revised version of the Employee Handbook, which version is attached hereto as Appendix A, is hereby adopted.

**SIGNED AND SEALED** this \_\_\_\_ day of \_\_\_\_\_, 2025, having been duly adopted by the Town Council for the Town of Seabrook Island on the \_\_\_\_ day of \_\_\_\_\_, 2025.

Signed: \_\_\_\_\_  
Bruce Kleinman, Mayor

Witness: \_\_\_\_\_  
Peter D. Wiggins II, Town Clerk

**Appendix A**  
**To Resolution 2025-32**

Town of Seabrook Island Employee Handbook  
December 16, 2025



# Town of Seabrook Island Employee Handbook

Version #78

Adopted ~~07/23/2024~~ 12/16/2023

## NOTICE

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

## DISCLAIMER

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

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Version History	
Version Number	Adoption Date
Version #1	October 26, 1999
Version #2	December 18, 2001
Version #3	April 27, 2004
Version #4	December 19, 2017
Version #5	November 27, 2018
Version #6	December 19, 2023
Version #7	July 23, 2024
<u>Version #8</u>	<u>December 16, 2025</u>

**DISCLAIMER**

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

**THIS HANDBOOK DOES NOT CREATE A CONTRACT.**

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

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

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

**EMPLOYEE ACKNOWLEDGEMENT**

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

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

\_\_\_\_\_  
Employee Signature (Duplicate Signed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Printed Name

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## INTRODUCTION

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

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

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

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

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

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

## EMPLOYMENT POLICIES AND PRACTICES

### **Employment At Will**

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

### **Equal Employment Opportunity**

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

### **Hiring/Recruiting**

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

### **Nepotism/Employment of Relatives**

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

### **Anti-Harassment Policy, Including Sexual Harassment**

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

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

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

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

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

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

#### Complaint Procedure and Investigation

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

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

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

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

#### **~IMPORTANT~**

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

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

**The Town asks that employees bring any difficulties in using the procedures for complaint and complaint investigation directly to the attention of the Town Administrator, or, in the**

case of conflict or absence, to the Mayor, as applicable.

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

### **Anti-Bullying Policy**

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

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

### **Expectations**

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

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

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

### **Reasonable Accommodations Policy**

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

conditions, for which reasonable accommodations also are offered.

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

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

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

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

### New Mothers

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

### **Code Of Conduct**

#### Personal Work/Outside Employment

Personal work (while at work) or use of Town tools, equipment and facilities for personal purposes is prohibited. The Town expects an employee's work for the Town to take precedence over any

outside employment engaged in by an employee. Employees are to notify their immediate supervisor and the Town Administrator in writing of any other employment. Should the Town, in its sole discretion, determine that an employee's outside employment interferes with or is otherwise incompatible with employment for the Town, the employee may be asked to choose between the jobs.

#### Conflict Of Interest

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

#### Gifts and Gratuities

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

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

#### Political Activity

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

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

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

### Solicitation

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

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

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

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

### Professional Conduct

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

### Personal Appearance and Orderliness

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

### Attendance

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

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

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

### **Telecommuting/Remote Work Policy and Procedures**

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

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

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

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

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

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

### Eligibility

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

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

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

### Equipment

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

### Security

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

### Safety

- Employees are expected to maintain their home workspace in a safe manner, free from safety hazards.
- There must be enough electrical outlets in the alternative workspace to support the

required equipment. All electrical equipment must be free of electrical hazards that could cause physical harm (frayed wires, loose or exposed wires).

- Outlets must be three-pronged (grounded).
- Equipment must be placed at a comfortable height for viewing.
- Computer equipment must be on a sturdy, level piece of furniture and the keyboard and/or mouse are at a height that does not cause wrist strain.

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

### Time Worked

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

### General Expectations

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

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

### Smoking/Tobacco in the Workplace

~~In keeping with the Town's intent to provide a safe and healthful work environment, employees are prohibited from use in the workplace of tobacco in any form, or of electronic smoke generating devices, except in such area as may be designated. To support the Town's commitment to a safe and healthy work environment, the use of all kinds of tobacco products and electronic smoking/vaping devices is prohibited in all Town facilities, workplaces, and vehicles, except in designated areas approved by the Town.~~

### Chain of Command

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

### **Performance Evaluations**

Employee evaluations may be performed annually. The annual evaluation process provides ~~employees and their immediate supervisors the Town Administrator and the employee~~ with a communication tool through which job duties and expectations are shared and performance evaluated. Employees may also receive special evaluations when warranted. Employees are expected to sign their performance evaluations in acknowledgement of having received them. An employee's signature on a performance evaluation reflects only that the evaluation has been communicated to the employee; it is not intended to indicate the employee's approval of ~~or agreement to~~ the evaluation.

### **Workplace Privacy/Computer and Internet Use**

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

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

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

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

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

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

The following use is absolutely forbidden:

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

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

#### **~IMPORTANT NOTICE~**

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

#### **Social Networks, Personal Websites, and Blogs**

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

Employees must understand that material posted on these media may be read by persons other than those for whom it is intended. Employees are cautioned that they are responsible for the contents of social media posts they make. Posts that contain obscene or harassing material, that are unlawful, that contain personal attacks on coworkers, that reasonably call into question the employee's judgement, or that reasonably cause concern among the public may result in discipline, up to and including termination from employment. Similarly, conduct that would violate Town policies if done in person also violate Town policy if done through social media. Employees may

not disclose confidential information over social media or similar sites.

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

### **Confidential Information**

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

### **Adjustment of Employment, Pay and Benefits**

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

## WORKING HOURS AND COMPENSATION POLICIES

### Hours Of Operation

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

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

### Compensation

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

### Pay Policies

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

### Holiday Pay

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

### Payroll Deductions/Inaccuracies

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

### Expense Reimbursement

The Town reimburses employees for certain necessary expenditures and reasonable costs incurred in the course of conduct of Town business. To be reimbursed, employees are to: 1) obtain advance

approval of their ~~immediate supervisor~~ ~~Town Administrator~~ to incur the expense; and 2) submit the Town's expense report form to their supervisor detailing the expenses incurred; and 3) provide receipts or other acceptable substantiating documentation. The determination of reasonableness and necessity of the expenses remains in the Town's discretion.

### **Exempt Employees, Salary Basis**

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

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

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

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

### **Pay On Separation**

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

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

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

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

## EMPLOYMENT, CLASSIFICATION, WORKWEEKS, OVERTIME

### Employment

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

### Introductory Period

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

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

### Employee Classification

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

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

#### Regular Full-Time

Full-time employees are those who have completed their introductory periods and fill a full-time position with the Town. Employees in this status are normally scheduled to work at least ~~37.5~~30 hours per week. However, the Town does not guarantee any minimum number of hours per week. Regular full-time employees are generally eligible for fringe benefits.

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

### Regular Part-Time

Part-time employees are those who have completed their introductory period and fill a part-time position with the Town. Employees with this status work less than ~~23~~30 hours per week but may be called upon to work above their normally scheduled hours of work when workloads require. Regular part-time employees are generally not eligible for fringe benefits.

### Temporary employees

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

### **Overtime/Compensatory Time**

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

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

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

## LEAVE PRIVILEGES

### \*\*NOTICE\*\*

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

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

### Leave Calculation (Sick/Personal and Annual)

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

#### Sick/Personal Leave

~~Each full-time employee is allowed two (2) workweeks of paid sick/personal leave per calendar year. For full-time employees who worked an average of less than 37.5 hours per week during the preceding calendar year, the amount of sick/personal leave shall be pro-rated based on the average number of hours worked per week.~~

~~The use of Sick/Personal leave is to be approved by the employee's immediate supervisor/Town Administrator and may be granted for the following purposes:~~

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

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

Unused sick/personal leave may be carried forward to a maximum of twelve (12) workweeks. Unused excess is forfeited.

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

### Annual Leave

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

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

For full-time employees who worked an average of less than 37.5 hours per week during the preceding calendar year, the amount of annual leave shall be pro-rated based on the average number of hours worked per week.

~~Annual leave during the first year of service may be taken only after the end of the IP. An employee may not use annual leave during his or her introductory period except under extraordinary circumstances as determined and approved by the Town Administrator.~~ Thereafter, changes to the period of paid annual leave are effective January 1 of each subsequent calendar year of service. At the end of each calendar year, any unused paid annual leave may be carried forward up to a maximum of six weeks. Unused excess not carried forward is forfeited.

The use of Aannual leave is to be approved by the employee's immediate supervisorTown Administrator and must be requested at least two weeks in advanceprior to the date requested. Special requests may be considered, but approval is not guaranteed.

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

### Professional Responsibilities

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

### Bereavement

~~Up to three days bereavement leave with pay per calendar year may be authorized by the Town Administrator for an employee to make arrangements for, and to attend, the funeral of an immediate family member (parents, sons or daughters, siblings, grandparents, or spouse). The purpose of this policy is to provide employees with paid time away from work to attend funeral services, manage family matters, and grieve following the death of an immediate family member.~~

~~In the event of the death of an immediate family member (spouse, domestic partner, child, parent, stepparent, sibling, grandparent, grandchild, in-law, or legal guardian), eligible employees may receive up to three (3) days of paid bereavement leave.~~

~~Up to one (1) day of paid leave may be granted for the death of an extended family member (aunt, uncle, cousin, niece, nephew, and other relatives) or a person with whom the employee has a close personal relationship.~~

~~Additional paid or unpaid leave may be approved at the discretion of the Town Administrator based on individual circumstances, including travel distance and extenuating family responsibilities.~~

~~Employees must notify their immediate supervisor as soon as practicable upon learning of the need for bereavement leave. The Town may request documentation (e.g., obituary or funeral notice) to verify eligibility for paid bereavement leave.~~

~~Bereavement leave will be paid at the employee's regular base rate of pay. If additional time off is needed beyond the limits of this policy, employees may request to use accrued annual leave, sick/personal leave, or unpaid leave.~~

### Military Leave

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

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

### Operational Shutdown

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

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

at Town Hall. Employees may use available leave for time away from work due to evacuation.

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

Holidays

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

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

Jury Duty

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

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

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

Family Medical Leave Act

To the extent Town employees are or become eligible to take unpaid leave under the Family Medical Leave Act, the Town complies with the requirements thereof.

Limited Unpaid Leave of Absence

After exhaustion of paid annual leave and sick/personal leave, a full-time employee may be granted, at the discretion of the Town Administrator, an unpaid leave of absence for any medical or personal reason satisfactory to the Town Administrator. The Town Administrator may require such documentation as he or she deems appropriate to the request and, at his/her sole discretion, may authorize unpaid leave of absence for a satisfactorily documented purpose for a limited reasonable period, taking into consideration impacts on other Town employees, Town operations

and costs to the Town to engage temporary employees if necessary. Both the employee's request and the Town Administrator's authorization shall be made in writing. This policy is not intended as unpaid sick leave or personal leave entitlement; instead, it is to apply in rare, unavoidable instances of extended emergency.

#### Termination in Event of Extended Absence

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

#### Paid Parental Leave

Full-time employees are entitled to up to eight (8) weeks of paid parental leave during the twelve-month period immediately following:

- a. The birth of a child by the employee
- b. The birth of a child by the employee's committed spouse or partner; or
- c. The placement of a child with the employee for adoption or foster care.

The entitlement to leave under this section may be taken continuously or intermittently and expires at the end of the twelve-month period beginning on the date of such birth or placement. If the leave is not used by the employee before the end of the twelve-month period to which it relates, it does not accumulate (or rollover to the next twelve-month period) for subsequent use. If both parents are employees of the Town, only one may access the paid benefits of this policy. Both parents, however, continue to be entitled to Limited Unpaid Leave (above) if eligible. Leave granted under this section is a privilege, and parental leave pay and is not classified as any other leave as outlined above (e.g. Annual Leave, Sick/Personal Leave). Upon termination of employment, an employee is not compensated for any unused parental leave.

An employee who desires to take parental leave pursuant to this policy should provide advance notice to their supervisor. When possible, the employee should give at least 30 days' notice of the request for leave. If 30 days' notice is not possible because of medical necessity or for other reasons, the employee should give as much advance notice as possible.

An employee that has a pregnancy-related or childbirth-related limitation or disability that requires reasonable accommodation (which may include additional leave that is unpaid) should contact Human Resources to discuss a reasonable accommodation.

During parental leave, all benefits provided under an employee benefit plan are governed by the terms and conditions of the applicable employee benefit plan documents in accordance with applicable law. For all other benefits, an employee on parental leave will receive the same rights and benefits as employees on a paid leave of absence.

## BENEFITS

### **\*\*NOTICE\*\***

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

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

### Insurance

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

The Town pays the monthly Employer Contribution toward eligible participating full-time employee's health and basic dental insurance, as determined from time to time by the PEBA. The participating employee is responsible for the monthly payment of the Employee Contribution, as determined from time to time by the PEBA, and depending upon the type of coverage for which the employee has enrolled. As determined from time to time by Town Council, the Town may elect to subsidize a portion of the monthly Employee Contribution but is under no obligation to do so. Active employees are responsible for the full cost of any supplemental insurance programs, including, but not limited to, Dental Plus, vision, life, dependent life and long-term disability, as well as any tobacco or other surcharges (if applicable).

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

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

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

## **Retirement**

All Town employees ~~must are eligible to~~ participate in the ~~South Carolina State~~ Retirement System (SCRS) ~~as a condition of employment administered by PEBA. Employees have 30 days from their hire date to make their retirement plan election, and election of a retirement plan may be mandatory in many cases. If an employee fails to make a selection within 30 days from their hire date, they will automatically be enrolled based on their eligibility.~~ Contributions are made by both the employee and the Town with the percentage of required contribution established by state law.

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

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

## **Deferred Compensation**

~~Town employees may have the option to enroll in the South Carolina Deferred Compensation Program (Deferred Comp), which is a voluntary, supplemental savings option consisting of a 401(k) and a 457 plan. Deferred Comp is available to most members who are eligible to participate in SCRS, State Optional Retirement Program (State OPR), and Police Officers Retirement System (PORS). Participation in the Deferred Comp program is optional, and no matching funds are provided by the Town.~~

## **Federal Insurance Contributions**

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

## **Unemployment Insurance**

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

## **Worker's Compensation**

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

## STANDARDS OF CONDUCT AND CORRECTIVE ACTIONS

### Expectations and Misconduct

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

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

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

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

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

### Corrective Action

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

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

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

### **Workplace Violence**

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

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

### **Drug Free Workplace**

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

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

"Illegal drugs" are drugs or controlled substances which are (1) not legally obtainable or (2) legally obtainable but not obtained or used in a lawful manner. Examples include cocaine and marijuana, as well as prescription drugs which are not lawfully obtained or properly utilized. The term "illegal drugs" also refers to mind-altering and/or addictive substances which are not sold as drugs or medicines but are used for mind- or behavior-altering effect. As used in this policy, "illegal drugs and substances" includes substances that are designed to mimic the effects of illegal drugs, but that due to differences in chemical composition may not be classified as Schedule I drugs or otherwise be expressly illegal. Examples include K2, or spice, which are synthetic cannabinoids. Cannabidiol (CBD) products raise special concerns because, in certain forms they are legal for use, but they are unregulated and little research has been done to standardize dosing, study outcomes, or regulate production. CBD and hemp products, by law, may not contain more than 0.3% THC (tetrahydrocannabinol), the psycho-active compound in marijuana. However, it is possible for some of these products to contain more than the legal limit. Therefore, it is possible for employees using CBD or hemp products to test positive for marijuana because of their use. It is not possible to determine whether a positive test for marijuana was a result of using CBD or hemp products, or from using marijuana. **Therefore, the Town will consider any confirmed positive test for marijuana to be conclusive for employment purposes - even if an employee claims to have used CBD or hemp, and even if the employee has a prescription or other physician's order for its use.** Employees should also be aware that, while marijuana is increasingly legalized for medical or recreational use in other states, it remains illegal in South Carolina and under federal law. **Employees who use recreational or "medical" marijuana in states where it is legal remain subject to discipline, up to and including discharge, under Town policy.**

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

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

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

## SAFETY

### General Employee Safety

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

### Town Vehicles

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

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

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

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

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

**ACKNOWLEDGMENT**

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

I acknowledge that I have received and either read or had read to me a copy of the Town of Seabrook Island Employee Handbook, including its Disclaimers (“Handbook”), dated ~~July 23, 2024~~December 16, 2025, which I understand replaces any other related policy or procedure, oral or written, previously used by the Town of Seabrook (the “Town”) and *CONTAINS SIGNIFICANT CHANGES*.

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

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

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

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

\_\_\_\_\_  
Employee Print Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

## Town of Seabrook Island 2026 Meeting Dates

	2nd Wednesday 1:30 pm	2nd Thursday 10:00 am	3rd Tuesday 10:00 am	3rd Wednesday 8:30 am	3rd Wednesday 1:00 pm	3rd Thursday 1:00 pm	4th Tuesday 2:30 pm	4th Wednesday 1:00 pm
Month	Planning Commission	Environment & Wildlife Committee	Public Safety Committee	Seabrook Island Utility Commission	Discretionary Grants Committee	Community Facilities & Infrastructure Committee	Town Council	Board of Zoning Appeals
January	Jan. 14, 2026	Jan. 8, 2026	Jan. 20, 2026	Jan. 21, 2026	Jan. 21, 2026	Jan. 15, 2026	Jan. 27, 2026	Jan. 28, 2026
February	Feb. 11, 2026	Feb. 12, 2026	Feb. 17, 2026	Feb. 18, 2026	Feb. 18, 2026	Feb. 19, 2026	Feb. 24, 2026	Feb. 25, 2026
March	Mar. 11, 2026	Mar. 12, 2026	Mar. 17, 2026	Mar. 18, 2026	Mar. 18, 2026	Mar. 19, 2026	Mar. 24, 2026	Mar. 25, 2026
April	Apr. 8, 2026	Apr. 9, 2026	Apr. 21, 2026	Apr. 15, 2026	Apr. 15, 2026	Apr. 16, 2026	Apr. 28, 2026	Apr. 22, 2026
May	May 13, 2026	May 14, 2026	May 19, 2026	May 20, 2026	May 20, 2026	May 21, 2026	May 19, 2026*	May 27, 2026
June	Jun. 10, 2026	Jun. 11, 2026	Jun. 16, 2026	Jun. 17, 2026	Jun. 17, 2026	Jun. 18, 2026	Jun. 23, 2026	Jun. 24, 2026
July	Jul. 8, 2026	Jul. 9, 2026	Jul. 21, 2026	Jul. 15, 2026	Jul. 15, 2026	Jul. 16, 2026	Jul. 28, 2026	Jul. 22, 2026
August	Aug. 12, 2026	Aug. 13, 2026	Aug. 18, 2026	Aug. 19, 2026	Aug. 19, 2026	Aug. 20, 2026	Aug. 25, 2026	Aug. 26, 2026
September	Sep. 9, 2026	Sep. 10, 2026	Sep. 15, 2026	Sep. 16, 2026	Sep. 16, 2026	Sep. 17, 2026	Sep. 22, 2026	Sep. 23, 2026
October	Oct. 14, 2026	Oct. 8, 2026	Oct. 20, 2026	Oct. 21, 2026	Oct. 21, 2026	Oct. 15, 2026	Oct. 27, 2026	Oct. 28, 2026
November	Nov. 4, 2026*	Nov. 12, 2026	Nov. 17, 2026	Nov. 18, 2026	Nov. 18, 2026	Nov. 19, 2026	Nov. 17, 2026*	Nov 18, 2026*
December	Dec. 9, 2026	Dec. 10, 2026	Dec. 15, 2026	Dec. 16, 2026	Dec. 16, 2026	Dec. 17, 2026	Dec. 15, 2026*	Dec. 16, 2025*

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

<b>Accomodations Tax Advisory Committee Seabrook Island Utility Commission</b>	Meeting dates will be scheduled by the Chair on an as-needed basis.
	All meetings of the SIUC will be held at 2902A Seabrook Island Rd, Seabrook Island, SC 29455.

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

For more information, or to be added to the Town of Seabrook Island's agenda distribution list, please contact:  
Peter D. Wiggins, II (Town Clerk) by phone at (843) 768-9121 or by email at [pwiggins@townofseabrookisland.org](mailto:pwiggins@townofseabrookisland.org).

## Town of Seabrook Island 2026 Holiday Schedule

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

Holiday	Observance
New Year's Day	Thur. January 1, 2026
Martin Luther King Jr. Day	Mon. January 19, 2026
President's Day	Mon. February 16, 2026
Memorial Day	Mon. May 25, 2026
Juneteenth National Independence Day	Fri. June 19, 2026
Independence Day (Observed)	Fri. July 3, 2026
Labor Day	Mon. September 7, 2026
Veteran's Day	Wed. November 11, 2026
Thanksgiving Day	Thur. November 26, 2026
Day after Thanksgiving	Fri. November 27, 2026
Day after Christmas (Observed)	Wed. December, 23, 2026
Christmas Eve	Thur. December 24, 2026
Christmas Day	Fri. December 25, 2026