

TOWN OF SEABROOK ISLAND

Ways and Means Committee Meeting Agenda

December 7, 2021 – 1:00PM



Virtual Meeting (Zoom)

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

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

- [Instructions for Joining & Participating in the Virtual Meeting](#)
- **To join by computer, tablet or mobile device:**
- <https://us02web.zoom.us/j/84940852078?pwd=Zi9uRGNIUVAYdWxOc1NwYIRjSlpXZz09>
- **To join by phone:** Call (646) 558-8656 **Please note that long distance rates may apply**
- **Meeting ID:** 849 4085 2078 **Passcode:** 081154

AGENDA

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

2. Mayor John Gregg

- Comment Concerning Meeting with Representative of MUSC
- Comment Concerning STR Presentation (November Council Meeting)
- Proposed Use of ARPA Funds for Premium Pay
- Follow-up on Membership of Board of Zoning Appeals

3. Town Council Members:

- **Jeri Finke**
 - Discussion of No Wake Zone at Captain Sams Inlet
- **Patricia Fox**
- **Barry Goldstein**
 - Preferred Design Elevation for Seabrook Island Road

4. Town Administrator Joe Cronin

Action Items for November 16, 2021 Meeting:

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

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

Items for Discussion

- DSO Update
- Seafields Project Update
- Update on Credit Card Payments at Town Hall
- Update on Town Hall Maintenance Items (Exterior Painting, Roofing, IT Upgrades)
- Holiday Party: December 9, 2021 (5:30-7:30 PM)
- 2022 Meeting Schedule
- 2022 Holiday Schedule

5. Adjourn

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2021-15

ADOPTED _____

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

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

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

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

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

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

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

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

SECTION 1. Amending Chapter 8 of the Town Code.

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

SECTION 2. Conflicting Ordinances Repealed.

All other ordinances, or parts of ordinances, related to business licensing which are in effect as of the effective date of this ordinance are hereby repealed and replaced in their entirety; provided that any prior ordinances related to collections programs administered by the Municipal Association of South Carolina including, without limitation, the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCPP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms, except to the extent specifically amended by the 2022 Business License Ordinance.

SECTION 3. Severability.

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

SECTION 4. Effective Date.

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

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

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

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

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

Section 8-1. License Required.

Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the Town of Seabrook Island, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 8-2. Definitions.

The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires:

- (a) *“Business”* means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.
- (b) *“Charitable Organization”* means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).
- (c) *“Charitable Purpose”* means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.
- (d) *“Classification”* means that division of businesses by NAICS codes subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.
- (e) *“Council”* means the Town Council of the Town of Seabrook Island
- (f) *“Domicile”* means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.
- (g) *“Gross Income”* means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Town. If the licensee has a domicile within the Town, business done within the Town shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Town, business done within the Town shall include only gross receipts or revenue received or accrued within the Town. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Town must be reduced by the amount of revenues or receipts taxed in the other county or

municipality and fully reported to the Town. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- (1) Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
 - (2) Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
 - (3) Gross income for manufacturers of goods or materials with a location in the Town shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.
- (h) *"License Official"* means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the Town may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.
- (i) *"Licensee"* means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.
- (j) *"NAICS"* means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.
- (k) *"Person"* means any individual, firm, partnership, limited liability partnership, limited liability company, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.

(l) "Town" means the Town of Seabrook Island, South Carolina.

Section 8-3. Purpose and Duration.

The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. The license year ending on April 30, 2022, shall commence on January 1, 2021, and shall run for a 16-month period. Thereafter, the license periods shall be established as follows. Except as set forth below for business licenses issued to contractors with respect to specific construction projects, each yearly license shall be issued for the twelve-month period of May 1 to April 30. A business license issued for a construction contract may, at the request of the licensee, be stated to expire at the completion of the construction project; provided, any such business license may require that the licensee file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Section 8-4. Business License Tax, Refund.

- (a) The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 8-12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- (b) A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. No refund shall be made for a business that is discontinued.
- (c) A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Town before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Town shall approve or deny the refund request and, if approved, shall issue the refund to the business within thirty (30) days after receipt of the request.

Section 8-5. Registration Required.

- (a) The owner, agent, or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; provided, a new business shall be required to have a business license prior to operation within the Town, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- (b) Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- (c) The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported (or estimated for a new business) without any unauthorized deductions, and that all assessments, personal property taxes on business property, and other monies due and payable to the Town have been paid.
- (d) The Town shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or Licensee from existing business license or business license tax obligations.

Section 8-6. Deductions, Exemptions, and Charitable Organizations.

- (a) No deductions from gross income shall be made except income earned outside of the Town on which a license tax is paid by the business to some other municipality or county and fully reported to the Town, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- (b) No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Town, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by state law, and no person shall be relieved of liability for payment of any other tax or fee by reason of application of this ordinance.

- (c) Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Town. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- (d) A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- (e) A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Section 8-7. False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license or to give or file, or direct the giving or filing of, any false information with respect to the license or tax required by this ordinance.

Section 8-8. Display and Transfer.

- (a) All persons shall display the license issued to them on the original form provided by the license official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Town.
- (b) Commercial vehicles operating within the Town shall display an annual business license decal, which shall be used for identification purposes only. One business license decal will be provided with each license issued. Additional decals may be purchased for a fee not to exceed \$5.00 per decal.
- (c) A change of address must be reported to the license official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable, and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 8-9. Administration of Ordinance.

The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the Town Attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Section 8-10. Inspection and Audits.

- (a) For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- (b) The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 8-11. Assessments, Payment under Protest, Appeal.

- (a) Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Town pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- (b) The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses including, without limitation, for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 8-12. Delinquent License Taxes, Partial Payment.

- (a) For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the Town Attorney for appropriate legal action.
- (b) Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; provided, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 8-13. Notices.

The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Town three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 8-14. Denial of License.

- (a) The license official may deny a license to an applicant when the license official determines:
 - (1) The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
 - (2) The activity for which a license is sought is unlawful or constitutes a public nuisance per se or per accidens;
 - (3) The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
 - (4) The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Town or in another jurisdiction;
 - (5) The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Town of any tax or fee;
 - (6) A licensee has actual knowledge or notice or, based on the circumstances, reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or

- (7) The license for the business or for a similar business of the licensee in the Town or another jurisdiction has been denied, suspended, or revoked in the previous license year.
- (b) A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 8-15. Suspension or Revocation of License.

- (a) When the license official determines:
 - (1) A license has been mistakenly or improperly issued or issued contrary to law;
 - (2) A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
 - (3) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
 - (4) A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
 - (5) A licensee has engaged in an unlawful activity or nuisance related to the business; or
 - (6) A licensee is delinquent in the payment to the Town of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Town by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

- (b) The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Section 8-16. Appeals to Council or its Designee.

- (a) Except with respect to appeals of assessments under Section 8-11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.

- (b) A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Town.
- (c) Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- (d) For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Town may establish a different procedure by ordinance.

Section 8-17. Consent, franchise, or license required for use of streets.

- (a) It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Town any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- (b) The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 8-18. Confidentiality.

Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Town may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 8-19. Violations.

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this ordinance.

Section 8-20. Severability.

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 et seq., the standardization act shall control.

Section 8-21. Classification and Rates.

- (a) The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current Business License Rate Schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- (b) The current Business License Class Schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Town shall adopt, by ordinance, the latest standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Town, the revised Business License Class Schedule shall then be appended to this ordinance as a replacement Appendix B.
- (c) The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The Business License Class Schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the Business License Class Schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- (d) A copy of the class schedule and rate schedule shall be filed in the office of the Town Clerk.

**APPENDIX A
BUSINESS LICENSE RATE SCHEDULE**

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 35.00	\$ 1.45
2	\$ 40.00	\$ 1.65
3	\$ 45.00	\$ 1.85
4	\$ 55.00	\$ 2.05
5	\$ 60.00	\$ 2.25
6	\$ 65.00	\$ 2.50
7	\$ 70.00	\$ 2.70
8.1	\$ 55.00	\$ 1.80
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 45.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.85
9.1	\$ 20.00	\$ 0.00
9.2	\$ 70.00	\$ 2.70

NON-RESIDENT RATES.

Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

TRANSITIONAL BUSINESS LICENSE RATE SCHEDULES.

The Town will transition to the Business License Rate Schedule shown in Appendix A over a period of time. During the transitional phase, the following transitional rate schedules shall apply:

- 2021-22 License Year (Adoption through April 30, 2022) – **SEE APPENDIX A-1**
- 2022-23 License Year (May 1, 2022 through April 30, 2023) – **SEE APPENDIX A-2**
- 2023-24 License Year (May 1, 2023 through April 30, 2024) – **SEE APPENDIX A-3**

APPENDIX A-1
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2021-22 LICENSE YEAR)

For the remainder of the license year following adoption of this ordinance, and concluding on April 30, 2022, the transitional Business License Rate Schedule shall be as follows:

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 40.00	\$ 1.75
2	\$ 45.00	\$ 2.00
3	\$ 55.00	\$ 2.25
4	\$ 60.00	\$ 2.75
5	\$ 65.00	\$ 3.00
6	\$ 70.00	\$ 3.25
7	\$ 80.00	\$ 3.50
8.1	\$ 80.00	\$ 2.00
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 55.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.40
9.1	\$ 25.00	\$ 0.00
9.2	\$ 80.00	\$ 3.50

NON-RESIDENT RATES

Non-resident rates shall not apply.

**APPENDIX A-2
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2022-23 LICENSE YEAR)**

For the license year commencing on May 1, 2022, and concluding on April 30, 2023, the base and variable rates listed in Appendix A shall be discounted by 23.5% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2022-23 license year shall be as follows:

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 27.00	\$ 1.10
2	\$ 31.00	\$ 1.25
3	\$ 34.00	\$ 1.40
4	\$ 42.00	\$ 1.55
5	\$ 46.00	\$ 1.70
6	\$ 50.00	\$ 1.90
7	\$ 54.00	\$ 2.05
8.1	\$ 42.00	\$ 1.40
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 34.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.40
9.1	\$ 15.00	\$ 0.00
9.2	\$ 54.00	\$ 2.05

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

**APPENDIX A-3
TRANSITIONAL BUSINESS LICENSE RATE SCHEDULE
(2023-24 LICENSE YEAR)**

For the license year commencing on May 1, 2023, and concluding on April 30, 2024, the base and variable rates listed in Appendix A-1 shall be discounted by 11.75% for Classes 1, 2, 3, 4, 5, 6, 7, 8.1, 8.6, 9.1 and 9.2. After applying the discount rate, the resulting base rates shall be rounded to the nearest \$1.00, and the resulting variable rates shall be rounded to the nearest \$0.05. Therefore, the transitional Business License Rate Schedule for the 2023-24 license year shall be as follows:

Rate Class	Income: \$0 – \$2,000 Base Rate	Income Over \$2,000 Rate Per \$1,000 or Fraction Thereof
1	\$ 31.00	\$ 1.30
2	\$ 35.00	\$ 1.45
3	\$ 40.00	\$ 1.65
4	\$ 49.00	\$ 1.80
5	\$ 53.00	\$ 2.00
6	\$ 57.00	\$ 2.20
7	\$ 62.00	\$ 2.40
8.1	\$ 49.00	\$ 1.60
8.2	Set by State Statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$ 12.50 + \$ 12.50 per Machine	
8.52	\$ 12.50 + \$ 180.00 per Machine	
8.6	\$ 40.00 + \$ 5.00 -OR- \$ 12.50 per Table	\$ 1.65
9.1	\$ 18.00	\$ 0.00
9.2	\$ 62.00	\$ 2.40

NON-RESIDENT RATES

Unless otherwise specifically provided elsewhere in this ordinance, all taxes and rates specified herein shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Town.

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1. NAICS 23 – Construction. *[Contractors, Construction, All Types]*

Resident rates, for contractors having a permanent place of business within the Town:

Minimum on first \$2,000	\$ 55.00 PLUS
Each additional \$1,000	\$ 1.80

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

Non-resident rates apply to contractors that do not have a permanent place of business within the Town. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Development Standards Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Rail Transportation. (See S.C. Code § 12-23-210).

8.3 NAICS 517311, 517312 – Wired & Wireless Telecommunications Carriers.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 and 5242 – Insurance Carriers; Agencies, Brokerages, and Other Insurance Related Activities.

Independent agents, brokers, and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Town participates in a collections program administered by the Municipal Association of South Carolina. The Town has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Arcades. [*Amusement Machines, Coin Operated, Except Gambling*]

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

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

Per Machine	\$ 12.50 PLUS
Business license	\$ 12.50

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

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

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

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

Per Machine	\$ 180.00 PLUS
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Business license \$ 12.50

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

8.6 NAICS 713990 – All Other Amusement and Recreational Industries. *[Billiard or Pool Rooms]*

(a) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS

(b) With respect to gross income from the entire business in addition to the tax authorized by state law for each table:

Minimum on first \$2,000	\$ 45.00 PLUS
Each additional \$1,000	\$ 1.85

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

CLASS 9 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Town also may provide for reasonable subclassifications for rates, described by a NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 711510 – Independent Artists, Writers, and Performers. [Temporary Vendor License]

Independent artists/craftspersons, writers, and performers are subject to a business license tax based on their natural class. Independent artists/craftspersons, writers, and performers who wish to sell goods and/or perform services at a public event or activity within the Town (eg. art show, craft show, fair, festival, or similar activity) with a total duration not to exceed three (3) consecutive days may obtain a temporary vendor license from the Town. A temporary vendor license shall be valid only upon the premises of the public event or activity and shall expire immediately upon the conclusion of the event or activity. Temporary vendor licenses shall be computed as follows:

Minimum on first \$2,000	\$ 20.00 PLUS
Each additional \$1,000	\$ 0.00

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

9.2 NAICS 721199 – All Other Traveler Accommodation. [Short-Term Rental Unit; Vacation Club Unit]

The business license tax for establishments primarily engaged in providing short-term lodging including, specifically, short-term rental units and vacation club units, but excluding hotels, motels, and bed-and-breakfast inns, shall be computed as follows:

Minimum on first \$2,000	\$ 70.00 PLUS
Each additional \$1,000	\$ 2.70

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

A business license shall not be issued for a short-term rental unit or vacation club unit until the property owner or designated agent has applied for and obtained a short-term rental permit, as required by the Development Standards Ordinance.

Appendix B
Business License Class Schedule by NAICS Code

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

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

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2021-16

ADOPTED _____

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

WHEREAS, Section 5-7-260(3) of the South Carolina Code of Laws and Section 2-260 of the Town Code for the Town of Seabrook Island require that the Town Council adopt, by ordinance, a budget pursuant to public notice; and

WHEREAS, pursuant to Section 6-1-320 of the South Carolina Code of Laws, a public hearing was advertised and held at 2:30 p.m. on Tuesday, December 14, 2021, in Town Council Chambers, with public input duly noted; and

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

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

SECTION 1. Adoption.

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

SECTION 2. Funds.

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

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

Vehicle Replacement Fund

The estimated revenues and expenditures for each fund, as well as all transfers between funds, shall be as provided for in the FY 2022 Budget, or as may be modified hereafter pursuant to state and local law.

Any excess funds remaining within the General Fund, the four Restricted Funds or the four Designated Funds at the conclusion of FY 2022 shall remain within each respective fund's "fund balance" unless transferred or otherwise expended by Town Council.

Any interest revenues generated by the General Fund and the four Designated Funds shall be credited to the General Fund; any interest revenues generated by the four Restricted Funds shall be credited to each respective Restricted Fund.

SECTION 3. Administration.

Pursuant to Section 2-260(b) of the Town Code, the Mayor shall be responsible for the administration of the FY 2022 Budget. The Mayor shall have the authority to approve any reasonable unbudgeted expenditure which may exceed a particular line item budget, but which will not cause the total annual expenditures to exceed the total amount of the FY 2022 Budget. The Mayor shall have the authority to transfer any sum from one budget line item to another, or from one department or division to another department or division; provided, however, any transfer between funds must be approved by the Town Council, and any change in the FY 2022 Budget which would increase or decrease the total of all authorized expenditures must also be approved by the Town Council.

SECTION 4. Use of Funds and Excess Funds.

Revenues obtained from any source may be used for any appropriation named in the FY 2022 Budget; provided, however, this provision shall not apply to revenues which are specifically restricted by this ordinance, the Town Code, or the South Carolina Code of Laws. Actual revenues in excess of budgeted amounts may be administered by resolution of the Town Council.

Section 5. Premium Subsidy for Employee Medical Insurance.

Pursuant to the Town's Employee Handbook, as adopted by Ordinance 2018-12 on November 27, 2018, the Town Council has elected to subsidize the employee portion of the monthly medical insurance premium for eligible full-time, active employees, at a rate of \$97.68 per employee, per month during FY 2022. Employees shall be responsible for the full cost of any additional premiums for covered dependents; supplemental insurance programs including, but not limited to, Dental Plus, vision, life, dependent life and long-term disability; as well as any tobacco or other surcharges, if applicable. Town Council's election to offer this subsidy is not intended to create any obligation for the Town, and the subsidy authorized by this section may be reduced or eliminated at any time by Town Council.

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

Any entity receiving an appropriation of public funds from the Town during FY 2022 shall be required to provide a detailed report describing the purpose(s) for which town funds were used. This report shall be submitted to the Town Administrator on or before December 31, 2022, on a form made available by the Town Administrator for that purpose.

The Mayor is hereby authorized to execute a Memorandum of Agreement with a responsible individual from each entity receiving a direct appropriation of public funds from the Town during FY 2022. The purpose of the Memorandum of Agreement is to outline the standard terms, conditions and reporting requirements associated with each entity's receipt and use of public funds. Public funds which are appropriated to an outside entity must be used to advance a legitimate public purpose.

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

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

SECTION 8. Severability.

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

SECTION 9. Conflicting Ordinances Repealed.

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

SECTION 10. Effective Date.

This ordinance shall be effective from and after the date of adoption, and shall cover the fiscal year beginning on January 1, 2022, and ending on December 31, 2022.

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

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

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Exhibit A
To Ordinance 2021-16

Town of Seabrook Island
FY 2022 Budget



Town of Seabrook Island
FY 2022 Budget

FY 2022 Budget Summary (All Funds)

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

FY 2022 Budget Overview (All Funds)

	GENERAL FUND	RESTRICTED FUNDS				DESIGNATED FUNDS				TOTAL
	GENERAL FUND	STATE ATAX FUND	COUNTY ATAX FUND	ALCOHOL TAX FUND	ARPA FUND	EMERGENCY FUND	ROAD & DRAINAGE FUND	TOWN FACILITIES FUND	VEHICLE REPLACEMENT FUND	TOTAL COMBINED (ALL FUNDS)
REVENUES										
Aid to Subdivisions - State	\$ 41,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,670
Building Permit Fees - County	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Business License Fees	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Business License Fees - MASC	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000
Contractual Reimbursements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Court Fines	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Credit Card Convenience Fees	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Facility Rentals	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Franchise Fees - ATT U-verse	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Franchise Fees - Berkeley Electric	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Franchise Fees - Comcast	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Grant Funding	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interest - Checking Account	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Interest - Investment Pool	\$ 7,500	\$ 250	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,770
Local Option Sales Tax - County	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Miscellaneous Income	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Planning & Zoning Fees	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Sale of Assets	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
State ATAX	\$ 38,750	\$ 261,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
County ATAX	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Alcohol Tax	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
ARPA Distribution	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ -	\$ -	\$ -	\$ -	\$ 464,239
TOTAL REVENUES	\$ 1,505,295	\$ 261,500	\$ 45,000	\$ 3,020	\$ 464,239	\$ -	\$ -	\$ -	\$ -	\$ 2,279,054
EXPENDITURES										
Salaries - Gross Wages	\$ 516,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,588
Salaries - Overtime	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
FICA	\$ 39,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,924
Medical Insurance	\$ 38,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,462
SC Retirement	\$ 78,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,259
Advertising	\$ 12,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200
Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charges	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950
Capital Expenditures	\$ 175,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 150,000	\$ 60,000	\$ -	\$ 395,000
Community Promotions	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Contingency	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Contracted Services - Beach Patrol	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Contracted Services - IT	\$ 41,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,500
Contracted Services - Landscaping	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Contracted Services - Other	\$ 30,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,200
Council & Committee Expense	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Court Expenses	\$ 4,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,950
Election Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Communications	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Emergency Preparedness	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Equipment Rentals	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Furniture & Equipment	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Insurance - Auto	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Insurance - Equipment	\$ 13,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,250
Insurance - Fidelity Bond	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Insurance - Tort Liability	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Insurance - Workers Comp	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Maintenance - Beach	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Maintenance - Seabrook Island Road	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Maintenance - Town Hall	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,000
Maintenance - Vehicles & Equipment	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Materials & Supplies - Buildings & Grounds	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000
Materials & Supplies - Office	\$ 13,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,800
Memberships, Dues & Subscriptions	\$ 21,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,650
Planning & Zoning	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Postage	\$ 4,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750
Pre-Employment Expenses	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Printing & Scanning Services	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Professional Services - Accounting	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Professional Services - Auditor	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Professional Services - Engineering	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Professional Services - Legal	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Professional Services - Other	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
Seabrook Island Turtle Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Special Projects - Roadway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Court Assessment	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Telecommunications	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Travel & Training	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Uniforms	\$ 4,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050
Utilities	\$ 26,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,750
Victim's Advocate Assessment	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Victim's Advocate Surcharge	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Website	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Tourism Promotion (30%)	\$ -	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,500
Tourism Related Expenditures (65%)	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
County ATAX Expense	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
ARPA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 464,239	\$ -	\$ -	\$ -	\$ -	\$ 464,239
TOTAL EXPENDITURES	\$ 1,486,833	\$ 257,500	\$ 45,000	\$ 10,000	\$ 464,239	\$ -	\$ 150,000	\$ 60,000	\$ -	\$ 2,473,572
REVENUES OVER (UNDER) EXPENDITURES	\$ 18,462	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ -	\$ (150,000)	\$ (60,000)	\$ -	\$ (194,518)
OTHER FINANCING SOURCES (USES)										
Transfers In (Out)	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,025,000)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 750,000	\$ 160,000	\$ 15,000	\$ -
NET CHANGE IN FUND BALANCE	\$ (1,006,538)	\$ 4,000	\$ -	\$ (6,980)	\$ -	\$ 100,000	\$ 600,000	\$ 100,000	\$ 15,000	\$ (194,518)
EST. FUND BALANCE, BEGINNING OF YEAR *	\$ 2,294,324	\$ 84,245	\$ 2,479	\$ 25,339	\$ 464,240	\$ 2,107,609	\$ 593,667	\$ 250,000	\$ 36,000	\$ 5,857,902
EST. FUND BALANCE, END OF YEAR	\$ 1,287,786	\$ 88,245	\$ 2,479	\$ 18,359	\$ 464,240	\$ 2,207,609	\$ 1,193,667	\$ 350,000	\$ 51,000	\$ 5,663,384

FY 2022 General Fund Summary

		FY 2019	FY 2020	FY 2021		FY 2022	CHANGE	CHANGE
		ACTUAL	ACTUAL	BUDGET	YTD ACTUAL	BUDGET	(\$)	(%)
REVENUES								
4401	Aid to Subdivisions - State	\$ 40,154	\$ 40,638	\$ 40,600	\$ 21,098	\$ 41,670	\$ 1,070	2.6%
4501	Building Permit Fees - County	\$ 15,952	\$ 19,770	\$ 15,000	\$ 18,730	\$ 18,000	\$ 3,000	20.0%
4100	Business License Fees	\$ 443,309	\$ 464,977	\$ 350,000	\$ 516,679	\$ 450,000	\$ 100,000	28.6%
4150	Business License Fees - MASC	\$ 232,974	\$ 245,005	\$ 235,000	\$ 259,127	\$ 240,000	\$ 5,000	2.1%
TBD	Contractual Reimbursements	\$ -	\$ -	\$ 30,000	\$ -	\$ 10,000	\$ (20,000)	-66.7%
4250	Court Fines	\$ 9,072	\$ 7,260	\$ 5,000	\$ 7,423	\$ 7,500	\$ 2,500	50.0%
4620	Credit Card Convenience Fees	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ -	0.0%
4690	Facility Rentals	\$ 50	\$ 50	\$ 100	\$ -	\$ 100	\$ -	0.0%
4205	Franchise Fees - ATT U-verse	\$ 5,262	\$ 5,466	\$ 5,000	\$ 2,624	\$ 5,000	\$ -	0.0%
4201	Franchise Fees - Berkeley Electric	\$ 162,768	\$ 162,000	\$ 165,000	\$ -	\$ 165,000	\$ -	0.0%
4206	Franchise Fees - Comcast	\$ 56,857	\$ 58,858	\$ 52,000	\$ 29,948	\$ 55,000	\$ 3,000	5.8%
4970	Grant Funding	\$ 125,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
4605	Interest - Checking Account	\$ 26	\$ 21	\$ 25	\$ 20	\$ 25	\$ -	0.0%
4601	Interest - Investment Pool	\$ 107,735	\$ 39,016	\$ 50,000	\$ 4,727	\$ 7,500	\$ (42,500)	-85.0%
4301	Local Option Sales Tax - County	\$ 280,344	\$ 298,807	\$ 240,000	\$ 206,558	\$ 280,000	\$ 40,000	16.7%
4701	Miscellaneous Income	\$ 286	\$ 2,494	\$ 275	\$ 86	\$ 500	\$ 225	81.8%
4500	Planning & Zoning Fees	\$ 36,258	\$ 33,923	\$ 145,000	\$ 175,490	\$ 160,000	\$ 15,000	10.3%
4750	Sale of Assets	\$ 7,176	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.0%
4004	State ATAX (\$25K+5%)	\$ 34,338	\$ 34,494	\$ 32,750	\$ 10,201	\$ 38,750	\$ 6,000	18.3%
TOTAL REVENUES		\$ 1,557,561	\$ 1,412,780	\$ 1,367,000	\$ 1,252,711	\$ 1,505,295	\$ 138,295	10.1%
EXPENDITURES								
5005	Salaries - Gross Wages	\$ 283,335	\$ 316,721	\$ 474,685	\$ 268,919.58	\$ 516,588	\$ 41,903	8.8%
TBD	Salaries - Overtime	\$ -	\$ -	\$ 500	\$ -	\$ 1,000	\$ 500	100.0%
5010	FICA	\$ 21,473	\$ 24,545	\$ 36,459	\$ 19,535.12	\$ 39,924	\$ 3,465	9.5%
5014	Medical Insurance	\$ 18,819	\$ 23,235	\$ 26,420	\$ 21,852.65	\$ 38,462	\$ 12,042	45.6%
5015	SC Retirement	\$ 34,034	\$ 38,674	\$ 78,259	\$ 45,401.86	\$ 78,259	\$ -	0.0%
6260	Advertising	\$ 11,571	\$ 13,267	\$ 12,200	\$ 8,951.64	\$ 12,200	\$ -	0.0%
6262	Advertising - Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6208	Bank Service Charges	\$ 954	\$ 783	\$ 1,950	\$ 1,506.52	\$ 1,950	\$ -	0.0%
6301	Capital Expenditures	\$ 67,397	\$ 5,204	\$ 106,100	\$ 526.44	\$ 175,000	\$ 68,900	64.9%
6288	Community Promotions	\$ -	\$ -	\$ 5,000	\$ 495.10	\$ 7,500	\$ 2,500	50.0%
6290	Contingency	\$ 5,582	\$ 18,671	\$ 30,000	\$ 8,079.40	\$ 30,000	\$ -	0.0%
6291	Contracted Services - Beach Patrol	\$ 29,450	\$ 58,920	\$ 20,000	\$ 44,395.00	\$ 40,000	\$ 20,000	100.0%
6292	Contracted Services - IT	\$ 28,667	\$ 30,714	\$ 43,560	\$ 20,818.75	\$ 41,500	\$ (2,060)	-4.7%
6293	Contracted Services - Landscaping	\$ 135,386	\$ 95,992	\$ 125,000	\$ 62,516.08	\$ 6,500	\$ (118,500)	-94.8%
6295	Contracted Services - Other	\$ 20,600	\$ 18,793	\$ 28,800	\$ 18,483.17	\$ 30,200	\$ 1,400	4.9%
6051	Council & Committee Expense	\$ 1,674	\$ 263	\$ 1,500	\$ 1,233.77	\$ 1,500	\$ -	0.0%
6401	Court Expenses	\$ 9,144	\$ 8,660	\$ 4,700	\$ 7,386.89	\$ 4,950	\$ 250	5.3%
6205	Election Expenses	\$ 1,781	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.0%
6151	Emergency Communications	\$ 23,072	\$ 6,307	\$ 7,500	\$ 4,140.00	\$ 7,500	\$ -	0.0%
6220	Emergency Preparedness	\$ 26,235	\$ 16,498	\$ 31,000	\$ 21,633.96	\$ 32,000	\$ 1,000	3.2%
6235	Equipment Rentals	\$ 5,623	\$ 5,279	\$ 6,000	\$ 4,690.47	\$ 9,000	\$ 3,000	50.0%
6101	Furniture & Equipment	\$ 3,556	\$ 5,787	\$ 8,500	\$ 381.48	\$ 20,000	\$ 11,500	135.3%
5165	Insurance - Auto	\$ 1,742	\$ 2,087	\$ 3,750	\$ 2,215.34	\$ 2,500	\$ (1,250)	-33.3%
5163	Insurance - Equipment	\$ 9,973	\$ 12,270	\$ 13,250	\$ 12,239.46	\$ 13,250	\$ -	0.0%
5162	Insurance - Fidelity Bond	\$ 535	\$ 697	\$ 750	\$ 764.00	\$ 750	\$ -	0.0%
5161	Insurance - Tort Liability	\$ 7,384	\$ 9,234	\$ 10,000	\$ 11,214.00	\$ 12,000	\$ 2,000	20.0%
5164	Insurance - Workers Comp	\$ 434	\$ 1,407	\$ 2,000	\$ 996.00	\$ 3,000	\$ 1,000	50.0%
5305	Maintenance - Beach	\$ 2,966	\$ 9,334	\$ 2,750	\$ 3,748.96	\$ 4,000	\$ 1,250	45.5%
5261	Maintenance - Seabrook Island Road	\$ 1,785	\$ 10,849	\$ 30,000	\$ 4,859.68	\$ 25,000	\$ (5,000)	-16.7%
5301	Maintenance - Town Hall	\$ 3,201	\$ 16,825	\$ 74,000	\$ 935.19	\$ 39,000	\$ (35,000)	-47.3%
5310	Maintenance - Vehicles & Equipment	\$ 309	\$ 191	\$ 750	\$ 55.53	\$ 2,000	\$ 1,250	166.7%
TBD	Materials & Supplies - Buildings & Grounds	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	#DIV/0!
5361	Materials & Supplies - Office	\$ 5,228	\$ 6,903	\$ 7,800	\$ 5,231.56	\$ 13,800	\$ 6,000	76.9%
6201	Memberships, Dues & Subscriptions	\$ 15,576	\$ 16,667	\$ 19,650	\$ 17,321.01	\$ 21,650	\$ 2,000	10.2%
5365	Planning & Zoning	\$ 86	\$ 596	\$ 750	\$ 251.10	\$ 500	\$ (250)	-33.3%
5363	Postage	\$ 2,940	\$ 2,238	\$ 5,000	\$ 2,899.17	\$ 4,750	\$ (250)	-5.0%
5020	Pre-Employment Expenses	\$ -	\$ -	\$ 300	\$ 734.49	\$ 1,800	\$ 1,500	500.0%
5366	Printing & Scanning Services	\$ 5,256	\$ 2,658	\$ 10,200	\$ 5,702.90	\$ 9,000	\$ (1,200)	-11.8%
5202	Professional Services - Accounting	\$ 12,869	\$ 16,302	\$ 14,000	\$ 11,327.72	\$ 14,000	\$ -	0.0%
5201	Professional Services - Auditor	\$ 12,300	\$ 14,000	\$ 15,000	\$ 14,000.00	\$ 16,000	\$ 1,000	6.7%
5203	Professional Services - Engineering	\$ 104,098	\$ 5,667	\$ 35,000	\$ 2,470.00	\$ 15,000	\$ (20,000)	-57.1%
5204	Professional Services - Legal	\$ 42,581	\$ 9,088	\$ 30,000	\$ 1,386.10	\$ 30,000	\$ -	0.0%
5209	Professional Services - Other	\$ 74,573	\$ 38,405	\$ 15,000	\$ 7,553.02	\$ 43,000	\$ 28,000	186.7%
5220	Seabrook Island Turtle Patrol	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6261	Special Events	\$ 5,228	\$ 7,602	\$ 8,000	\$ -	\$ 9,500	\$ 1,500	18.8%
6302	Special Projects - Roadway	\$ 157,124	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6404	State Court Assessment	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0.0%
5405	Telecommunications	\$ 9,833	\$ 9,972	\$ 19,700	\$ 10,029.03	\$ 24,000	\$ 4,300	21.8%
6285	Travel & Training	\$ 4,313	\$ 506	\$ 11,500	\$ 1,397.07	\$ 15,000	\$ 3,500	30.4%
5380	Uniforms	\$ -	\$ -	\$ 1,350	\$ -	\$ 4,050	\$ 2,700	200.0%
5401	Utilities	\$ 19,405	\$ 21,424	\$ 23,000	\$ 22,945.96	\$ 26,750	\$ 3,750	16.3%
6403	Victim's Advocate Assessment	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.0%
6402	Victim's Advocate Surcharge	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -	0.0%
6216	Website	\$ 409	\$ 553	\$ 600	\$ 549.36	\$ 700	\$ 100	16.7%
TOTAL EXPENDITURES		\$ 1,230,000	\$ 903,787	\$ 1,408,033	\$ 701,774.53	\$ 1,486,833	\$ 78,800	5.6%
REVENUES OVER (UNDER) EXPENDITURES		\$ 327,560	\$ 508,993	\$ (41,033)	\$ 550,936	\$ 18,462	\$ 59,495	-145.0%
OTHER FINANCING SOURCES (USES)								
	Transfer Out - Emergency Fund	\$ -	\$ (2,000,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
	Transfer Out - Road & Drainage Fund	\$ -	\$ (500,000)	\$ (220,000)	\$ (220,000)	\$ (750,000)	\$ (530,000)	240.9%
	Transfer Out - Town Facilities Fund	\$ -	\$ (250,000)	\$ -	\$ -	\$ (160,000)	\$ (160,000)	#DIV/0!
	Transfer Out - Vehicle Replacement Fund	\$ -	\$ (15,000)	\$ (49,000)	\$ (49,000)	\$ (15,000)	\$ 34,000	-69.4%
TOTAL OTHER FINANCING SOURCES (USES)		\$ -	\$ (2,765,000)	\$ (369,000)	\$ (369,000)	\$ (1,025,000)	\$ (656,000)	177.8%
NET CHANGE IN FUND BALANCE		\$ 327,560	\$ (2,256,007)	\$ (410,033)	\$ 181,936	\$ (1,006,538)	\$ (596,505)	145.5%
FUND BALANCE, BEGINNING OF YEAR		\$ 4,632,804	\$ 4,960,364	\$ 2,704,357	\$ 2,704,357	\$ 2,294,324	\$ (410,033)	-15.2%
FUND BALANCE, END OF YEAR		\$ 4,960,364	\$ 2,704,357	\$ 2,294,324	\$ 2,886,294	\$ 1,287,786	\$ (1,006,538)	-43.9%

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

FY 2022 Emergency Fund Summary

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

FY 2022 Road & Drainage Fund Summary

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

FY 2022 Town Facilities Fund Summary

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

FY 2022 Vehicle Replacement Fund Summary

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

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

TOWN OF SEABROOK ISLAND

RESOLUTION NO. 2021-27

ADOPTED _____

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

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

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

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

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

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

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

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

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

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

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

John Gregg, Mayor

Attest:

Katharine E. Watkins, Town Clerk