

**TOWN OF SEABROOK ISLAND
ORDINANCE 2017-03
ADOPTED October 24, 2017**

AN ORDINANCE TO ADOPT THE 2018 TOWN BUDGET

WHEREAS, Section 5-7-260(3) of the South Carolina Code of Laws, 1976 as amended, requires that a municipal council shall act by Ordinance to adopt a budget pursuant to public notice.

NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; AND IT IS ORDAINED BY THE AUTHORITY OF THE SAID COUNCIL:

Section 1. Purpose

This Ordinance is to adopt the 2018 Town Budget.

Section 2. 2017 Town Budget Adopted

The 2018 Town Budget, attached hereto as "Exhibit A" and made a part hereof as if fully incorporated herein is adopted.

Section 3. Severability

If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such portion had not been included. If said Ordinance, or any provisions thereof, is held 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 upon its enactment by the Town Council for the Town of Seabrook Island.

PASSED, APPROVED AND ADOPTED BY THE COUNCIL FOR THE TOWN OF SEABROOK ISLAND ON THIS 24th DAY OF October, 2017.

Mayor

Town Clerk

First Reading: September 26, 2017
Public Hearing: October 24, 2017
Second Reading: October 24, 2017

	Jan - Dec 15 Actual	2015 Budget	Jan - Dec 16 Actual	2016 Budget	Jan - Dec 17 YTD	2017 Budget	2015 - 2016 Average	Jan - Dec 2018 Budget
Ordinary Income/Expense								
Income								
4004 - ACC TAX - 5%	31,587.73	29,000.00	31,185.64	30,000.00	605.48	31,100.00	31,386.69	31,100.00
4101 - BUS. LICENSES -CLASS 1	11,396.55	9,000.00	17,196.00	10,000.00	15,483.50	10,800.00	14,296.28	10,800.00
4102 - BUS LICENSES - CLASS2	17,661.06	12,000.00	15,306.56	11,000.00	11,434.54	12,800.00	16,483.81	12,800.00
4103 - BUS LICENSES - CLASS 3	38,099.61	20,000.00	34,248.95	21,000.00	32,255.68	24,800.00	36,174.28	24,800.00
4104 - BUS LICENSES - CLASS 4	3,899.37	3,000.00	4,969.18	2,500.00	3,254.10	3,100.00	4,434.28	3,100.00
4105 - BUS LICENSES - CLASS 5	13,513.99	11,000.00	14,598.92	11,000.00	17,631.20	11,900.00	14,056.46	11,900.00
4106 - BUS LICENSES - CLASS 6	7,504.54	5,000.00	6,294.11	4,500.00	6,770.68	5,400.00	6,899.33	5,400.00
4107 - BUS LICENSES - CLASS 7	102,678.76	58,000.00	102,936.36	62,000.00	102,159.84	90,000.00	102,807.56	90,000.00
4108 - BUS LICENSES - CLASS 8	151,585.39	97,000.00	159,262.00	97,000.00	105,372.75	130,000.00	155,423.70	130,000.00
4150 - MUNICIPAL ASSOCIATION	266,796.06	245,000.00	263,928.04	255,000.00	180,589.66	262,100.00	265,362.05	262,100.00
4201 - FRANCHISE FEES -BERKELEY ELEC.	161,223.39	135,000.00	160,409.02	140,000.00	0.00	152,100.00	160,816.21	152,100.00
4205 - FRANCHISE FEES - BELLSOUTH	4,585.54	0.00	5,495.82	0.00	1,360.48	4,500.00	5,040.68	4,500.00
4206 - FRANCHISE FEES - COMCAST	48,952.49	40,000.00	50,572.36	45,000.00	13,238.07	46,400.00	49,762.43	46,400.00
4250 - COURT FINES	6,520.00	16,000.00	7,159.38	13,000.00	4,323.75	7,500.00	6,839.69	4,500.00
4301 - LOCAL OPTION SALES TAX	224,211.62	165,000.00	240,774.44	195,000.00	102,879.31	212,000.00	232,493.03	212,000.00
4401 - AID TO SUBDIVISIONS	36,429.40	35,000.00	38,272.65	35,000.00	9,243.20	37,400.00	37,351.03	37,400.00
4501 - PERMIT - COUNTY	15,895.17	12,000.00	16,958.95	12,000.00	8,599.81	13,900.00	16,427.06	13,900.00
4505 - PERMIT FEES - SEABROOK BLDG	25,225.00	25,000.00	26,125.00	25,000.00	16,133.00	29,000.00	25,675.00	29,000.00
4510 - PERMIT EXTENSIONS	800.00	100.00	500.00	100.00	100.00	300.00	650.00	300.00
4515 - PERMIT FEES - SIGNS	220.00	300.00	245.00	300.00	115.00	300.00	232.50	300.00
4520 - PERMIT FEES - VARIANCES	700.00	0.00	350.00	0.00	0.00	400.00	525.00	400.00
4525 - PERMIT FEES - OTHER	970.00	300.00	450.00	300.00	1,230.00	600.00	710.00	600.00
4601 - INTEREST - INVESTMENT POOL	10,655.38	3,500.00	28,240.78	4,250.00	20,584.37	20,000.00	19,448.08	22,500.00
4605 - INTEREST-CHECKING ACCOUNT	17.73	50.00	25.24	150.00	14.41	25.00	21.49	25.00
4701 - MISC INCOME	355.27	300.00	211.45	150.00	35.36	400.00	283.36	400.00
4900 - Transfers In	0.00		0.00		0.00	400,000.00	-	300,000.00
Total Income	1,181,484.05	921,550.00	1,225,715.85	974,250.00	653,414.19	1,506,825.00	1,203,599.95	1,406,325.00
Expense								
5005 - PAYROLL - GROSS	241,538.54	259,000.00	260,586.00	268,000.00	123,711.09	310,200.00	251,062.27	322,000.00
5010 - EMPLOYER FICA	14,617.01	14,300.00	14,529.28	15,000.00	7,481.88	15,450.00	14,573.15	18,150.00
5011 - EMPLOYER MEDICARE	3,418.38	3,500.00	3,398.12	3,700.00	1,749.86	4,100.00	3,408.25	4,250.00
5013 - SUTA	18.58	300.00	0.00	300.00	0.00	400.00	9.29	100.00
5014 - HEALTH & DENTAL INSURANCE	21,117.64	19,000.00	20,693.03	20,000.00	12,845.50	22,000.00	20,905.34	26,000.00
5015 - RETIREMENT	22,947.48	24,700.00	24,921.72	26,000.00	15,906.48	29,000.00	23,934.60	47,600.00
5051 - LEGAL COUNSEL	25,880.97	20,000.00	16,175.94	23,500.00	9,784.77	57,000.00	21,028.46	35,000.00
5161 - INSURANCE - TORT LIABILITY	6,423.00	7,600.00	6,423.00	7,600.00	6,423.00	6,500.00	6,423.00	6,500.00
5162 - INSURANCE - FIDELITY BOND	535.00	600.00	535.00	600.00	535.00	1,000.00	535.00	550.00
5163 - INSURANCE - EQUIPMENT	5,689.95	6,500.00	6,127.73	6,500.00	6,589.16	6,500.00	5,908.84	7,100.00
5164 - INSURANCE - WORKERS COMP	3,236.00	3,000.00	1,089.00	4,500.00	273.00	4,500.00	2,162.50	3,000.00

	Jan - Dec 15 Actual	2015 Budget	Jan - Dec 16 Actual	2016 Budget	Jan - Dec 17 YTD	2017 Budget	2015 - 2016 Average	Jan - Dec 2018 Budget
5185 · INSURANCE - AUTO LIABILITY	1,337.62	1,300.00	1,425.37	1,400.00	1,422.08	1,500.00	1,381.50	1,500.00
5201 · AUDIT EXPENSE	10,925.00	12,000.00	12,200.00	12,500.00	925.00	12,500.00	11,562.50	20,000.00
5202 · ACCOUNTING	10,627.26	10,500.00	12,454.36	12,000.00	5,427.28	12,400.00	11,540.81	14,000.00
5261 · ROADWAY MAINTENANCE	71,927.23	75,000.00	86,972.40	90,000.00	42,388.75	87,000.00	79,449.82	90,000.00
5301 · EQUIPMENT MAINTENANCE	0.00		0.00	8,000.00	320.00	8,000.00	-	5,000.00
5315 · OTHER MAINTENANCE	4,434.75	3,000.00	2,294.90	3,000.00	3,230.83	30,000.00	3,364.83	30,000.00
5361 · OFFICE SUPPLIES	5,445.94	5,000.00	4,493.46	5,000.00	2,097.41	6,000.00	4,969.70	5,000.00
5363 · POSTAGE	2,200.41	3,000.00	2,445.32	3,000.00	1,764.17	3,300.00	2,322.87	3,500.00
5364 Maps and Surveys								4,000.00
5366 · PRINTING	3,513.64	3,500.00	595.06	5,000.00	0.00	3,600.00	2,054.35	5,000.00
5401 · ELECTRICITY	7,417.69	8,000.00	6,962.66	8,100.00	3,900.62	7,600.00	7,190.18	8,400.00
5402 · WATER	9,545.84	13,000.00	13,068.62	15,000.00	5,095.68	12,100.00	11,307.23	15,000.00
5405 · TELEPHONE	12,714.04	8,500.00	8,880.48	14,800.00	4,410.50	12,000.00	10,797.26	10,000.00
6051 · COUNSEL - COMMITTEE EXP	4,487.89	4,500.00	1,925.40	4,750.00	1,525.10	5,000.00	3,206.65	2,500.00
6101 · FURNITURE & EQUIPMENT	0.00		0.00	2,500.00	0.00	2,500.00	-	10,500.00
6151 · CHAS COUNTY RADIO NETWORK	0.00		0.00	4,000.00	2,964.00	6,000.00	-	6,000.00
6201 · DUES & SUBSCRIPTIONS	2,132.93	3,200.00	1,688.65	3,200.00	2,437.62	2,500.00	1,910.79	2,500.00
6208 · BANK SERVICE CHARGES	1,118.47	100.00	585.13	1,000.00	548.50	400.00	851.80	1,000.00
6215 · COMPUTER OPERATION	28,030.67	26,280.00	33,153.14	30,000.00	15,172.46	32,000.00	30,591.91	33,000.00
6216 · Web Site Maintenance	13,750.00		0.00	13,750.00	6,000.00	12,000.00	6,875.00	4,500.00
6220 · Emergency Preparedness	30,983.63		30,000.00	50,000.00	20,484.69	50,000.00	30,491.82	50,000.00
6230 · CHAS COUNTY RECORDING FEE	0.00		0.00	150.00	0.00	150.00	-	200.00
6235 · EQUIPMENT RENTALS	3,355.95	1,000.00	3,369.47	3,500.00	3,017.70	5,000.00	3,362.71	6,000.00
6250 · CLEANING SERVICE	4,265.00	5,000.00	3,816.20	5,000.00	2,649.20	4,400.00	4,040.60	5,000.00
6255 · SEABROOKER - PRINT & MAIL	5,700.00	5,400.00	5,700.00	5,000.00	2,375.00	4,500.00	5,700.00	11,500.00
6260 · ADVERTISING - PUBLIC NOTICE	1,034.62	2,000.00	917.10	2,000.00	451.50	1,200.00	975.86	1,200.00
6261 · Special Events Expenditures	0.00		34,621.28	59,000.00	24,500.00	31,000.00	17,310.64	6,000.00
6262 · PUBLIC RELATIONS - ADVERTISING	69,055.78	131,000.00	41,157.24	21,125.00	22,153.15	36,300.00	55,106.51	20,000.00
6265 · EXPENSE REIMBURSEMENT	0.00		0.00	250.00	177.26	250.00	-	250.00
6285 · SEMINARS & CONFERENCES	1,156.21	3,000.00	533.97	2,000.00	419.20	1,800.00	845.09	6,000.00
6290 · OTHER	27,321.63	27,000.00	30,547.49	55,000.00	22,160.19	55,000.00	28,934.56	55,000.00
6291 · Beach Patrol	34,313.70	35,000.00	25,375.22	43,200.00	10,070.57	66,500.00	29,844.46	15,000.00
6301 · CAPITAL EXPENDITURES	0.00		0.00	15,000.00	0.00	15,000.00	-	40,000.00
6302 · Special Projects - Roadway	0.00		0.00		31,692.16	400,000.00	-	300,000.00
6305 · Capital Reserve Fund Expenditur	0.00	15,000.00	25,481.85	25,000.00	0.00	5,000.00	12,740.93	5,000.00
6401 · COURT EXPENSES	5,677.09	4,500.00	4,660.00	4,500.00	2,450.00	6,000.00	5,168.55	5,000.00
6402 · VICTIM ADVOCATE SURCHARGE	625.00	2,200.00	775.00	2,200.00	350.00	1,900.00	700.00	700.00
6403 · VICTIM'S ADVOCATE ASSESSMENT	248.94	750.00	362.91	750.00	149.97	900.00	305.93	500.00
6404 · STATE COURT ASSESSMENT	2,063.16	7,500.00	2,602.48	7,500.00	1,066.27	6,400.00	2,332.82	3,000.00
6601 · CODE & DSO REVIEW	3,612.73		3,513.76	5,000.00	1,100.00	5,000.00	3,563.25	2,500.00
Total Expense	724,445.37	774,730.00	757,057.74	918,875.00	430,196.60	1,409,350.00	740,751.56	1,274,500.00
Net Ordinary Income	457,038.68	146,820.00	468,658.11	55,375.00	223,217.59	97,475.00	462,848.40	131,825.00

	Jan - Dec 15 Actual	2015 Budget	Jan - Dec 16 Actual	2016 Budget	Jan - Dec 17 YTD	2017 Budget	2015 - 2016 Average	Jan - Dec 2016 Budget
Other Income/Expense								
Other Income								
7000 · Reserve Fund Receipts								
7002 · ACC TAX - 30%	39,526.38	25,000.00	37,113.81	30,000.00	3,632.90	30,000.00	38,320.10	35,000.00
7003 · ACC TAX - 65%	85,640.50	50,000.00	80,413.25	65,000.00	7,871.28	68,000.00	83,026.88	80,000.00
7006 · CHARLESTON CO. A-TAX	45,628.78	25,000.00	53,650.54	27,500.00	11,750.00	45,000.00	49,639.66	45,000.00
7405 · ALCOHOL	6,700.00	9,000.00	5,975.00	9,000.00	3,000.00	8,500.00	6,337.50	6,000.00
Total 7000 · Reserve Fund Receipts	<u>177,495.66</u>	<u>109,000.00</u>	<u>177,152.60</u>	<u>131,500.00</u>	<u>26,254.18</u>	<u>151,500.00</u>	<u>177,324.13</u>	<u>166,000.00</u>
Total Other Income	177,495.66	109,000.00	177,152.60	131,500.00	26,254.18	151,500.00	177,324.13	166,000.00
Other Expense								
8000 · Reserved Fund Expenditures								
8310 · Vehicle Purchases	0.00		0.00	10,000.00	0.00	10,000.00	-	10,000.00
8501 · TOURISM - 65%	80,575.36	56,000.00	83,761.99	65,000.00	46,000.00	69,300.00	72,168.68	80,000.00
8502 · ADVERTISING & PROMO - 30%	39,526.38	27,500.00	37,113.81	30,000.00	3,632.90	30,000.00	38,320.10	35,000.00
8505 · ALCOHOL TAX EXPENSE	0.00	10,000.00	0.00	9,000.00	0.00	6,700.00	-	6,000.00
8506 · County A-Tax Expense	18,806.32	10,500.00	43,750.00	27,500.00	32,850.00	30,700.00	31,278.16	45,000.00
Total 8000 · Reserved Fund Expenditures	<u>138,908.06</u>	<u>104,000.00</u>	<u>144,625.80</u>	<u>141,500.00</u>	<u>82,482.90</u>	<u>146,700.00</u>	<u>141,766.93</u>	<u>176,000.00</u>
Total Other Expense	<u>138,908.06</u>	<u>104,000.00</u>	<u>144,625.80</u>	<u>141,500.00</u>	<u>82,482.90</u>	<u>146,700.00</u>	<u>141,766.93</u>	<u>176,000.00</u>
Net Other Income	<u>38,587.60</u>	<u>5,000.00</u>	<u>32,526.80</u>	<u>-10,000.00</u>	<u>-56,228.72</u>	<u>4,800.00</u>	<u>35,557.20</u>	<u>(10,000.00)</u>
Net Income	<u>495,628.28</u>	<u>161,820.00</u>	<u>501,184.91</u>	<u>45,375.00</u>	<u>166,988.87</u>	<u>102,275.00</u>	<u>498,405.60</u>	<u>121,825.00</u>