



Town of James Island, Regular Town Council Meeting
December 15, 2022; 7:00 PM; 1122 Dills Bluff Road, James Island, SC 29412

IN-PERSON MEETING

(This Meeting will also be live-streamed on the Town's You-Tube Channel, see link at end of agenda)

Notice of this meeting was published and posted in accordance with the Freedom of Information Act and the requirements of the Town of James Island.

The Town encourages the public to provide comments prior to its Town Council meeting. Residents wishing to address Council will be limited to three (3) minutes and must sign in to speak. Comments may also be sent ahead of the meeting by emailing to: info@jamesislandsc.us, mail to P.O. Box 12240, Charleston, SC 29422, or placed inside the drop box outside of Town Hall at 1122 Dills Bluff Rd.

- 1) Opening Exercises
- 2) Presentation: FY 2021-2022 Financial Statement; Love Bailey, CPA
- 3) Presentation: Charleston County Urban Entitlement Program, Chelsea Diedrich
- 4) Public Comment:
- 5) Consent Agenda:

Minutes: November 17, 2022, Regular Town Council Meeting

2023 Town Holiday and Meeting Schedule

2023 Opening Exercise Schedule

- 6) Information Reports:
 - a) Finance Report
 - b) Town Administrator's Report
 - c) Public Works Report
 - d) Island Sheriff's Patrol Report
- 7) Requests for Approval by Staff:
 - a) Brantley Park Change Order for Additional ADA Requirements
 - b) Brantley Park Dock Survey and Permit Drawings
 - c) Updated Quote for Solar-powered signs

- d) Council Chambers Audio/Visual Upgrades
- e) Swagit Livestreaming and Agenda Management Solutions
- f) Sea Island Habitat for Humanity Repair Care Request
- g) James Island Outreach Care Program Request

8) Committee Reports:

- a) Land Use Committee
 - Nomination to Planning Commission : Zennie Quinn (Mayor Woolsey)
- b) Environment and Beautification Committee
- c) Children's Committee
- d) Public Safety Committee
- e) History Committee
- f) Rethink Folly Road
- g) Drainage Committee
- h) Business Development Committee
- i) Trees Advisory Committee
- j) James Island Intergovernmental Council

9) Proclamations and Resolutions:

- a) Proclamation Honoring James Island Community Heroes, 2022
- b) Resolution #2022-20: Municipal Agreement: Camp Road Sidewalk and Riverland Drive Shared-Use Path

10) Ordinances up for First Reading:

11) Ordinances up for Second/Final Reading:

12) Old Business:

13) New Business:

14) Executive Session: The Town Council may enter into an Executive Session in accordance with 30-4-70(a) Code of Laws of South Carolina. Upon returning to Open Session Council may act on matters discussed in Executive Session.

15) Return to Regular Session:

16) Announcements/Closing Comments:

17) Adjournment:

This meeting will also be live-streamed and available for public view via the Town's YouTube channel:
<https://www.youtube.com/channel/UCm9sFR-ivmaAT3wvHdAYZqw/>

TOWN OF JAMES ISLAND

SOUTH CAROLINA

FINANCIAL STATEMENTS

JUNE 30, 2022

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
FINANCIAL STATEMENTS
JUNE 30, 2022**

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LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of Town Council
Town of James Island
James Island, South Carolina

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of James Island, South Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of James Island, South Carolina's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of James Island, South Carolina, as of June 30, 2022, and the respective changes in financial for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of James Island, South Carolina, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of James Island, South Carolina's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of James Island, South Carolina's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of James Island, South Carolina's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, and the pension plan schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2022 on our consideration of the Town of James Island, South Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of James Island, South Carolina's internal control over financial reporting and compliance.

Love Bailey & Associates, LLC
Love Bailey & Associates, LLC
Laurens, South Carolina
November 16, 2022

**TOWN OF JAMES ISLAND,
SOUTH CAROLINA
STATEMENT OF NET POSITION
JUNE 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 3,947,553
Receivables, net	637,964
Prepays	6,791
Total current assets	<u>4,592,308</u>
Non-current assets	
Restricted cash and cash equivalents	4,062,341
Capital assets, net of accumulated depreciation	10,095,775
Total non-current assets	<u>14,158,116</u>
Total assets	<u>18,750,424</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension charges	463,672
Total deferred outflows of resources	<u>463,672</u>
 LIABILITIES	
Current liabilities	
Accounts payable	269,375
Accrued payroll and taxes	79,936
Total current liabilities	<u>349,311</u>
Long-term liabilities	
Accrued compensated absences	39,420
Net pension liability	1,652,027
Total long-term liabilities	<u>1,691,447</u>
Total liabilities	<u>2,040,758</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred pension charges	318,380
Total deferred inflows of resources	<u>318,380</u>
 NET POSITION	
Invested in capital assets, net of related debt	10,095,775
Restricted for:	
Hospitality fund	1,936,147
Stormwater fund	453,787
Unrestricted	4,369,249
Total net position	<u>\$ 16,854,958</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Grants and Contributions Operating</u>	<u>Capital</u>	<u>Revenue and Changes in Net Position Governmental Activities</u>
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 1,139,080	\$ -	\$ -	\$ 69,838	\$ (1,069,242)
Elected officials	113,594	-	-	-	(113,594)
Planning	169,291	-	14,354	-	(154,937)
Public works	533,501	-	-	-	(533,501)
Building inspection	47,165	-	15,529	-	(31,636)
Codes and Safety	434,663	-	1,781	-	(432,882)
Parks and community	294,491	-	-	-	(294,491)
Facilities and equipment	218,736	-	-	-	(218,736)
JIPSD tax relief	1,069,000	-	-	-	(1,069,000)
Total governmental activities	<u>\$ 4,019,521</u>	<u>\$ -</u>	<u>\$ 31,664</u>	<u>\$ 69,838</u>	<u>(3,918,019)</u>

GENERAL REVENUES

Local option sales tax - revenue	524,734
Local option sales tax - property tax	1,225,380
State aid to subdivisions	263,279
Franchise fees	333,084
Brokers and insurance tax	801,598
Business licenses	384,411
Stormwater fees	308,756
Hospitality tax	700,953
Homestead exemption	48,020
ARP funding	1,854,631
Interest and other	127,085
Total general revenues	<u>6,571,931</u>
Change in net position	2,653,912
Net position, beginning of year	<u>14,201,046</u>
Net position, end of year	<u>\$ 16,854,958</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Stormwater Fund	Hospitality Tax Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,947,553	\$ -	\$ -	\$ 3,947,553
Restricted cash and cash equivalents	1,672,407	453,787	1,936,147	4,062,341
Receivables	637,964	-	-	637,964
Prepays	6,791	-	-	6,791
Total assets	\$ 6,264,715	\$ 453,787	\$ 1,936,147	\$ 8,654,649
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 269,375	\$ -	\$ -	\$ 269,375
Accrued payroll and payroll taxes	79,936	-	-	79,936
Total liabilities	349,311	-	-	349,311
FUND BALANCES				
Restricted	1,672,407	453,787	1,936,147	4,062,341
Unassigned, reported in General fund	4,242,997	-	-	4,242,997
Total fund balances	5,915,404	453,787	1,936,147	8,305,338
Total liabilities and fund balances	\$ 6,264,715	\$ 453,787	\$ 1,936,147	\$ 8,654,649

Reconciliation of the balance sheet of governmental funds to the statement of net position

Total Fund Balance - Governmental Funds	\$ 8,305,338
Amounts to be reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund (net of accumulated depreciation)	10,095,775
Long-term liabilities are not due and payable in the current period and, therefore, are not recorded in the General Fund	
Compensated absences (vacation time earned)	(39,420)
Net pension liability and related deferrals	(1,506,735)
Net position of Governmental Activities	\$ 16,854,958

The accompanying notes are an integral part of these financial statements.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	<u>General</u>	<u>Stormwater Fund</u>	<u>Hospitality Tax Fund</u>	<u>Total Governmental Funds</u>
REVENUE				
Local option sales tax - revenue	\$ 524,734	\$ -	\$ -	\$ 524,734
Local option sales tax - property tax	1,225,380	-	-	1,225,380
State aid to subdivisions	263,279	-	-	263,279
ARP funding	1,854,631	-	-	1,854,631
Permits, planning and other charges	31,691	-	-	31,691
Business license	384,411	-	-	384,411
Hospitality tax	-	-	700,953	700,953
Franchise fees	333,084	-	-	333,084
Insurance collection program	801,598	-	-	801,598
Stormwater fees	-	308,756	-	308,756
Donations and grants	69,838	-	-	69,838
Homestead exemption	48,020	-	-	48,020
Interest and other	127,059	-	-	127,059
Total revenues	<u>5,663,725</u>	<u>308,756</u>	<u>700,953</u>	<u>6,673,434</u>
EXPENDITURES				
Current:				
General government	789,167	-	-	789,167
Elected officials	110,965	-	-	110,965
Planning	167,365	-	-	167,365
Public works	173,206	357,835	-	531,041
Building inspection	46,923	-	-	46,923
Code and safety	431,368	-	-	431,368
Parks and community	75,694	-	218,797	294,491
Facilities and equipment	218,736	-	-	218,736
JIPSD tax relief	1,069,000	-	-	1,069,000
Capital outlay	434,602	-	236,440	671,042
Total expenditures	<u>3,517,026</u>	<u>357,835</u>	<u>455,237</u>	<u>4,330,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,146,699</u>	<u>(49,079)</u>	<u>245,716</u>	<u>2,343,336</u>
Net changes in fund balances	2,146,699	(49,079)	245,716	2,343,336
Fund balances, beginning of year	<u>3,768,705</u>	<u>502,866</u>	<u>1,690,431</u>	<u>5,962,002</u>
Fund balances, end of year	<u>\$ 5,915,404</u>	<u>\$ 453,787</u>	<u>\$ 1,936,147</u>	<u>\$ 8,305,338</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
JUNE 30, 2022

Net change in fund balances - Total Governmental Fund	\$	2,343,336
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in the governmental fund. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay	\$	671,042
Depreciation expense		<u>(326,203)</u>
		344,839
An item reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental fund. This activity consists of:		
Pension accrual		(67,788)
Compensated absences		<u>33,525</u>
		<u>(34,263)</u>
Total changes in net position	\$	<u><u>2,653,912</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of James Island, South Carolina conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

Reporting Entity

The Town of James Island, South Carolina (the Town) was created by South Carolina Code Section 5-1-70 and began operations August 2, 2012. Services provided by the Town include zoning, permitting, public works, building inspection, code enforcement, public safety, disaster and emergency preparedness, recreation, and general government. The Town operates under a Mayor Council form of government. The Town Council is composed of a mayor and four town council members elected at large.

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. Based on this criterion the Town has determined it has no component units and is not a component unit of any other organization. Therefore, the Town reports as a primary entity.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expense allocations are eliminated for the statement of activities. Program revenues include, 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues.

The Town segregates transactions related to certain functions or activities in separate funds in order to aid financial management and demonstrate legal compliance. Major individual governmental funds are reported as separate columns in the fund financial statements. All non-major funds are aggregated and reported in a single column on each of the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

(Continued)

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Taxes, franchise fees, fines and forfeitures, garbage collection, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

The Town utilizes the following governmental funds:

General Fund – The general fund is the primary operating fund of the Town. The general fund accounts for all financial resources except those that are required to be reported in another fund.

Stormwater Fund – This fund is a special revenue fund used to account for stormwater fees charged by the Town, collected by the County of Charleston and used for stormwater projects within the Town in conjunction with the County.

Hospitality Tax Fund – This fund is a special revenue fund used to account for the 2% sales tax on food and beverage sales within the Town to be used for projects to support hospitality industry.

Cash and Cash Equivalents and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the United States and its agencies, general obligations of the State of South Carolina and its subdivisions, savings and loan associations to the extent of federal depository insurance, certificates of deposit collaterally secured, and repurchase agreements secured by the foregoing obligations.

Receivables and Payables

All receivables are shown at their gross value and where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Such allowances are estimated based upon such factors as length of delinquency, historical analysis, and available means for collection enforcement.

(Continued)

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables outstanding at year end are eliminated upon consolidation of governmental activities in the government-wide statement of net assets.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The Town has a prepaid balance in the amount of \$6,791 at June 30, 2022 related to workers compensation insurance paid in advance.

Restricted cash

Certain cash of the Town are classified as restricted on the balance sheet when specific limitations are placed upon their use. Restricted cash of the Town are set aside as required by state statute for providing services to improvements related to tourism and hospitality, and special projects including American Rescue Plan funds.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings & Improvements	10 – 40
Land Improvements	10 – 40
Equipment & Furnishings	5 – 10
Vehicles	5

Depreciation for capital assets that can be specifically identified with a function is included in the direct expenses for that function. Depreciation for capital assets that serve essentially all functions is included in the statement of activities as a separate line item “depreciation - unallocated.”

(Continued)

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

In the case of the initial capitalization of general infrastructure assets, the Town elected not to implement the retroactive reporting provisions of GASB Statement No. 34. However, as the Town acquires or constructs additional infrastructure assets each period, they are capitalized and reported at historical cost.

Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the Town does not have a policy to pay any amounts when employees separate from service with the Town.

All vacation pay and salary related expenses are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Revenue

Deferred revenues arise when potential revenue does not meet the criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the government has a legal claim to the resources, or the revenue has been earned, the liability is removed and revenue is recognized.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and the Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents the consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (except expenses) until then. The Town currently has one type of deferred outflow of resources: deferred pension charges. It is reported in the Statement of Net Position in connection with its participation in the South Carolina Retirement System and the South Carolina Police Officers Retirement System. These deferred pension charges are either (1) recognized in the subsequent period as a reduction in the net pension liability (including pension contributions made after the measurement date) or (2) amortized in a systematic and rational method as pension expense in future periods in accordance with GAAP. In addition to liabilities, the Statement of Net Position (government-wide) and the Balance Sheet (governmental funds) will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The Town currently has two types of inflows of deferred resources: (1) unavailable revenue-property taxes only in the government funds balance sheet; it is deferred and recognized as an inflow of resources (property tax revenue) in the periods the amounts become available, and (2) the Town also reports deferred pension credits in its Statement of Net Position in connection with its participation in the South Carolina Retirement Systems and South Carolina Police Officers Retirement System. These deferred pension credits are amortized in a systemic and rational method and recognized as a reduction of pension expense in future periods in accordance with GAAP.

(Continued)

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Fund Balance

Restricted – This classification includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Unassigned – This classification represents the residual balance with the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

The Town uses restricted amounts first when both restricted and unrestricted fund balances are available.

The Town's total restricted fund balance consisted of the following:

	Restricted Fund Balance
American Rescue Plan	\$ 1,672,407
Hospitality Tax Fund	1,936,147
Stormwater Fund	453,787
	<hr style="border-top: 1px solid black;"/>
	\$ 4,062,341

Property Taxes

The Town assesses and levies property taxes in accordance with applicable laws of the State of South Carolina. Real and personal property of every description owned and used in the Town, except that which is exempt from taxation under the Constitution and Laws of the State, is subject to taxation. An annual ordinance establishing the millage rate associated with the levy is adopted each year as part of the budget adoption process.

Property taxes are assessed and collected under a joint billing and collection agreement with Charleston County. Property taxes are levied each October on the assessed value listed as of the prior January 1 for all real and business personal property located within the Town. The tax levy is considered due upon receipt by the taxpayer; however, the actual due date is January 15th. Automobile property taxes attach a lien and are levied throughout the year depending on when the vehicle’s license tag expires. Property taxes are recognized under the standards established by GASB Statement No. 33 for Imposed Nonexchange Revenues.

Nonexchange Transactions

The standards established by GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions”, provide accounting and reporting for the following four categories of nonexchange transactions: 1) Derived tax revenues, 2) Imposed nonexchange revenues, 3) Government-mandated nonexchange transactions, and 4) Voluntary nonexchange transactions. Nonexchange transactions involve financial or capital resources in which the government either gives value to another party without directly receiving equal value in exchange or receives value from another party without directly giving equal value in exchange.

(Continued)

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assets from Derived Tax Revenues are recognized when the underlying exchange has occurred, and resources are available to the government.

Assets from Imposed Nonexchange Revenues are recognized when an enforceable legal claim has arisen or when resources are received, whichever occurs first. Revenues are recognized when resources are required to be used or the first period that use is permitted. Resources must also be available to the government.

Assets, liabilities, revenues, and expenditures from Government-Mandated and Voluntary Nonexchange Transactions are generally recognized when all eligibility requirements have been met. Resources received before the eligibility requirements are fulfilled are reported as deferred revenues. Eligibility requirements can include one or more of the following:

- 1) The recipient has the characteristics specified by the provider.
- 2) Time requirements specified by the provider have been met.
- 3) The provider offers resources on a reimbursement basis and allowable costs have been incurred under the applicable program.
- 4) The provider's offer of resources is contingent upon a specified action of the recipient and that action has occurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and revenues, expenditures/expenses, and other sources and uses recognized during the reporting period. Actual results could differ from those amounts.

New Accounting Pronouncements

GASB Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this statement were effective for fiscal years beginning after June 15, 2021, and all reporting periods thereafter. The Town did not have any leases that were affected by GASB 87.

NOTE 2 – CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits might not be recovered. The Town does not have a formal policy for custodial credit risk but follows the investment policy statutes of the State of South Carolina. As of June 30, 2022, none of the Town's bank balances of \$8,009,894 were exposed to custodial credit risk because they were insured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Town's name.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2022 for individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General
Receivables:	
Insurance collection	\$ 107,754
Franchise fees	52,371
Local option sales tax	160,917
Hospitality tax	73,004
Accommodations tax	35,914
Business licenses	74,899
State aid to subdivisions	68,087
Other	65,018
Net receivables	\$ 637,964

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Non-depreciable assets:					
Land	\$ 2,203,474	\$ -	\$ -	\$ -	\$ 2,203,474
Construction in Progress	773,376	444,156	-	(45,026)	1,172,506
Total non-depreciable assets	2,976,850	444,156	-	(45,026)	3,375,980
Depreciable:					
Buildings and Improvements	3,481,205	-	-	-	3,481,205
Equipment	178,233	43,036	-	-	221,269
Vehicles	131,733	-	-	-	131,733
Park improvements	511,113	-	-	-	511,113
Infrastructure	3,344,295	183,850	-	45,026	3,573,171
Town signs	25,487	-	-	-	25,487
Total depreciable capital assets	7,672,066	226,886	-	45,026	7,943,978
Less accumulated depreciation:	897,980	326,203	-	-	1,224,183
Total depreciable capital assets, net	6,774,086	(99,317)	-	45,026	6,719,795
Total capital assets, net	\$ 9,750,936	\$ 344,839	\$ -	\$ -	\$10,095,775

The Town has construction in progress for various infrastructure projects, park improvements and cultural art center renovation.

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 5 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Compensated absences	\$ 72,943	\$ -	\$ 33,523	\$ 39,420
Net pension liability	1,985,740	-	333,713	1,652,027
Total	<u>\$ 2,058,683</u>	<u>\$ -</u>	<u>\$ 367,236</u>	<u>\$ 1,691,447</u>

At June 30, 2022, \$0 of the compensated absences balance is expected to be due within one year.

NOTE 6 – PENSION PLANS

State Retirement Plan

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the various Retirement Systems and retirement programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state’s employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems’ five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds’ assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems’ Pension Trust Funds. The CAFR is publicly available through PEBA’s website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

(Continued)

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 6 – PENSION PLANS, Continued

PEBA issues a Comprehensive Annual Financial Report containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The Comprehensive Annual Financial Report is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.

In addition to the plans described above, PEBA also administers three single employer defined benefit pension plans, which are not covered in this report. They are the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), and the South Carolina National Guard Supplemental Retirement Plan (SCNG).

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

- SCRS – Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

(Continued)

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 6 – PENSION PLANS, Continued

- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for each system is presented below.

- SCRS – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired. The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

(Continued)

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLANS, Continued

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Legislation in 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. However, the General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. If the scheduled contributions are not sufficient to meet the funding periods set in state statute, the board shall increase the employer contribution rates as necessary to meet the funding periods set for the applicable year. The maximum funding period of SCRS and PORS is scheduled to be reduced over a ten-year schedule from 30 years beginning fiscal year 2018 to 20 years by fiscal year 2028.

Additionally, the Board is prohibited from decreasing the SCRS and PORS contribution rates until the funded ratio is at least 85 percent. If the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than 85 percent, then the board, effective on the following July 1, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than 85 percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than 85 percent, then effective on the following July 1, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than 85 percent.

(Continued)

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 6 – PENSION PLANS, Continued

Required employee contribution rates¹ are as follows:

	Fiscal Year 2022 ¹	Fiscal Year 2021 ¹
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

Required employer contribution rates¹ are as follows:

	Fiscal Year 2022 ¹	Fiscal Year 2021 ¹
SCRS		
Employee Class Two	16.41%	15.41%
Employee Class Three	16.41%	15.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employee Class Two	18.84%	17.84%
Employee Class Three	18.84%	17.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Benefit	0.20%	0.20%

Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2019.

The June 30, 2021, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel Roeder Smith & Company (GRS) and are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2021, using generally accepted actuarial principles. There was no legislation enacted during the 2021 legislative session that had a material change in the benefit provisions for any of the systems. In FY 2021 the Board adopted updated demographic assumptions. Also, the General Assembly permitted the investment return assumption at July 1, 2021 to decrease from 7.25% to 7.00%, as provided by Section 9-16-335 in South Carolina State Code.

(Continued)

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 6 – PENSION PLANS, Continued

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2021.

	SCRS	PORS
Actuarial cost method:	Entry age normal	Entry age normal
Investment rate of return ²	7%	7%
Projected salary increases	3.0% to 11.0% (varies by service) ¹	3.5% to 10.5% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2021, TPL are as follows.

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB 67 less that system's fiduciary net position. NPL totals, as of June 30, 2021, for SCRS and PORS are presented below.

<u>System</u>	<u>Employers' Net Pension Liability (Asset)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>	<u>Town's Proportionate Share of the Collective Net Pension Liability</u>
SCRS	\$ 1,234,262	60.7%	.005703%
PORS	\$ 417,765	70.4%	.016237%

(Continued)

² Includes inflation at 2.25%

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 6 – PENSION PLANS, Continued

The TPL is calculated by the Systems’ actuary, and each plan’s fiduciary net position is reported in the Systems’ financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems’ notes to the financial statements and required supplementary information. Liability calculations performed by the Systems’ actuary for the purpose of satisfying the requirements of GASB 67 and 68 are not applicable for other purposes, such as determining the plans’ funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2021 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

Allocation/Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Public Equity³	46.0%	6.87%	3.16%
Bonds	26.0%	.27%	0.07%
Private Equity^{1 4}	9.0%	9.68%	0.87%
Private Debt²	7.0%	5.47%	0.39%
Real Assets	12.0%		
Real Estate ²	9.0%	6.01%	0.54%
Infrastructure ²	3.0%	5.08%	0.15%
Total Expected Real Return ⁵	100.0%		5.18%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			7.43%

Pensions

At June 30, 2022, the Town reported a liability of \$1,234,262 and \$417,765 for its proportionate share of the net pension liability for SCRS and PORS, respectively. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

(Continued)

³ The target weight to Private Equity will be equal to its actual weight, reported by the custodial bank, as of prior month end. When flows have occurred, flow adjusted weights are used to more accurately reflect the impact of the asset class weight. Private Equity and Public Equity combine for 55% of the entire portfolio.

⁴ Staff and Consultant will notify the Commission if Private Markets assets exceed 25% of total assets.

⁵ Portable Alpha Strategies, which are not included in the Policy Target, will be capped at 12% of total assets; hedge funds (including all hedge funds used in portable alpha implementation) are capped at 20% of total assets.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLANS, Continued

For the year ended June 30, 2022, the Town recognized pension expense for the SCRS and PORS plans of \$30,831 and \$118,041, respectively. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred outflow of resources	Deferred inflow of resources
SCRS		
Differences between expected and actual experience	\$ 88,583	\$ 1,666
Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions	62,909	179,293
Net difference between projected and actual earnings on pension plan investments	-	15,680
Town's contributions subsequent to the measurement date	114,334	-
Total SCRS	<u>\$ 265,826</u>	<u>\$ 85,794</u>
PORS		
Differences between expected and actual experience	\$ 44,009	\$ 1,301
Changes in proportionate share and differences between employer contributions and proportionate share of total plan employer contributions	106,853	93,662
Net difference between projected and actual earnings on pension plan investments	-	26,778
Town's contributions subsequent to the measurement date	46,984	-
Total PORS	<u>\$ 197,846</u>	<u>\$ 121,741</u>

The \$114,334 and \$46,984 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date for the SCRS and PORS plans, respectively, during the year ended June 30, 2022 will be recognized as a reduction of the net pension liabilities in the year ending June 30, 2022.

(Continued)

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 – PENSION PLANS, Continued

The following schedule reflects the amortization of the net balance of remaining deferred outflows/(inflows) of resources at the measurement date. Average remaining service lives of all employees provided with pensions through the pension plan at the measurement date was 4.00 years for SCRS and PORS:

Year Ended June 30,	SCRS	PORS	Total
2022	\$ 23,698	\$ 54,991	\$ 78,689
2023	3,013	20,173	23,186
2024	(4,768)	(11,796)	(16,564)
2025	(67,090)	(34,247)	(101,337)
	<u>\$ (45,147)</u>	<u>\$ 29,121</u>	<u>\$ (16,026)</u>

Discount Rate

The discount rate used to measure the TPL was 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis

The following table presents the collective NPL of the participating employers calculated using the discount rate of 7 percent, as well as what the employers’ NPL would be if it were calculated using a discount rate that is 1 percent lower (6 percent) or 1 percent higher (8 percent) than the current rate.

System	1.00% Decrease (6%)	Current Discount Rate (7%)	1.00% Increase (8%)
Town’s proportionate share of the net pension liability of the SCRS	\$ 1,616,730	\$ 1,234,262	\$ 916,353
Town’s proportionate share of the net pension liability of the PORS	\$ 606,124	\$ 417,765	\$ 263,417

Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems’ audited financial statements for the fiscal year ended June 30, 2021, and the accounting valuation report as of June 30, 2021. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems’ Comprehensive Annual Financial Report.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 – RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against casualty risks, the Town is a member of the State of South Carolina Insurance Reserve Fund, a public entity risk pool currently operating as a common risk management and insurance program for local governments in South Carolina. The Town pays annual premiums to the State Insurance Reserve Fund for its general insurance. The State Insurance Reserve Fund is self-sustaining through member premiums and reinsures through commercial companies for certain claims.

The Town acquires insurance for job related injury and illness (workers' compensation). Workers' Compensation is insured under a retrospectively rated policy where premiums paid are estimated throughout the year and adjusted subsequent to the policy period based on actual experience. Health insurance and general blanket and fidelity bond insurance were also maintained.

During June 30, 2022, the Town did not experience any uninsured claims. There is no liability or expenditure reordered for other actual claims and management does not believe any provision for unasserted claims is necessary.

There were no significant reductions in coverage from the previous year and no settlements have exceeded insurance coverage for the past three years ended June 30, 2021, 2020, and 2019.

NOTE 8 – CONTINGENCIES

In the opinion of Town management, after consultation with legal counsel, there are no material claims or lawsuits against the Town that are not covered by insurance or whose settlement would materially affect the Town's financial position. The Town also participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent to year-end, the Town received \$1,854,631 in funding from the American Rescue Plan for COVID-19 relief.

The Town has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended June 30, 2022 through the date on the auditor's report the date the financial statements were available to be issued.

TOWN OF JAMES ISLAND, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budget		Actual	Variance
	Original	Final		
REVENUE				
Local option sales tax - revenue	\$ 442,000	\$ 442,000	\$ 524,734	\$ 82,734
Local option sales tax - property tax	1,100,000	1,100,000	1,225,380	125,380
State aid to subdivisions	273,228	273,228	263,279	(9,949)
ARP funding	-	-	1,854,631	1,854,631
Permits, planning and other charges	23,500	23,500	31,691	8,191
Business license	375,000	375,000	384,411	9,411
Homestead exemption	50,000	50,000	48,020	(1,980)
Franchise fees	332,500	332,500	333,084	584
Insurance collection program	952,000	952,000	801,598	(150,402)
Donations and grants	-	-	69,838	69,838
Interest and other	60,450	60,450	127,059	66,609
Total revenues	3,608,678	3,608,678	5,663,725	2,055,047
EXPENDITURES				
Current:				
General government	1,190,360	1,190,360	789,167	401,193
Elected officials	102,500	102,500	110,965	(8,465)
Planning	15,135	15,135	167,365	(152,230)
Public works	291,195	291,195	173,206	117,989
Building inspection	4,880	4,880	46,923	(42,043)
Code and safety	341,815	341,815	431,368	(89,553)
Parks and community	121,505	121,505	75,694	45,811
Facilities and equipment	226,030	226,030	218,736	7,294
JIPSD tax relief	1,073,000	1,073,000	1,069,000	4,000
Capital outlay	711,816	711,816	434,602	277,214
Total expenditures	4,078,236	4,078,236	3,517,026	561,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(469,558)	(469,558)	2,146,699	2,616,257
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	469,558	469,558	-	(469,558)
Total other financing sources (uses)	469,558	469,558	-	(469,558)
Net changes in fund balances	-	-	2,146,699	2,146,699
Fund balances, beginning of year	3,768,705	3,768,705	3,768,705	3,768,705
Fund balances, end of year	\$ 3,768,705	\$ 3,768,705	\$ 5,915,404	\$ 5,915,404

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM
POLICE OFFICERS RETIREMENT SYSTEM**

Only seven years of information is presented as only seven years of data were available.

SCRS	2022	2021	2020	2019	2018	2017	2016
Town's proportion of the net pension liability	0.005703%	0.005506%	0.005621%	0.005093%	0.005809%	0.004501%	0.004047%
Town's proportionate share of the net pension liability	\$ 1,234,262	\$ 1,406,749	\$ 1,283,409	\$ 1,141,265	\$ 1,307,699	\$ 961,408	\$ 767,533
Town's covered-employee payroll	\$ 690,424	\$ 644,703	\$ 614,212	\$ 593,517	\$ 526,930	\$ 587,873	\$ 435,818
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	55.94%	45.83%	47.86%	52.01%	40.29%	163.54%	176.11%
Plan fiduciary net position as a percentage of the total pension liability	60.7%	50.7%	54.4%	54.1%	53.3%	52.9%	59.9%

Only five years of information is presented as only five years of data were available.

PORS	2022	2021	2020	2019	2018
Town's proportion of the net pension liability	0.016237%	0.017460%	0.013060%	0.009022%	0.000380%
Town's proportionate share of the net pension liability	\$ 417,765	\$ 578,991	\$ 374,291	\$ 255,629	\$ 10,438
Town's covered-employee payroll	\$ 244,200	\$ 244,155	\$ 263,750	\$ 189,429	\$ 128,025
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	58.45%	42.17%	70.47%	74.10%	1226.53%
Plan fiduciary net position as a percentage of the total pension liability	70.4%	58.8%	62.7%	61.7%	60.9%

Notes to schedule:

The amounts presented for each fiscal year were determined as of June 30th of the preceding year.

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PENSION PLAN CONTRIBUTIONS
SOUTH CAROLINA RETIREMENT SYSTEM
POLICE OFFICERS RETIREMENT SYSTEM**

Only seven years of information is presented as only seven years of data were available.

SCRS	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 114,334	\$ 100,316	\$ 95,572	\$ 86,416	\$ 71,452	\$ 67,076	\$ 47,458
Contributions in relation to the contractually required contribution	<u>(114,334)</u>	<u>(100,316)</u>	<u>(95,572)</u>	<u>(86,416)</u>	<u>(71,452)</u>	<u>(67,076)</u>	<u>(47,458)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 690,424	\$ 644,703	\$ 614,212	\$ 593,517	\$ 526,930	\$ 587,873	\$ 435,818
Contributions as a percentage of covered-employee payroll	16.56%	15.56%	15.56%	14.56%	13.56%	11.41%	10.89%

Only five years of information is presented as only five years of data were available.

PORS	2022	2021	2020	2019	2018
Contractually required contribution	\$ 46,984	\$ 44,534	\$ 48,108	\$ 32,657	\$ 20,279
Contributions in relation to the contractually required contribution	<u>(46,984)</u>	<u>(44,534)</u>	<u>(48,108)</u>	<u>(32,657)</u>	<u>(20,279)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 244,200	\$ 244,155	\$ 263,750	\$ 189,428	\$ 128,025
Contributions as a percentage of covered-employee payroll	19.24%	18.24%	18.24%	17.24%	15.84%

**TOWN OF JAMES ISLAND, SOUTH CAROLINA
SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOSPITALITY TAX FUND
YEAR ENDED JUNE 30, 2022**

	Budget		Actual	Variance
	Original	Final		
REVENUE				
Hospitality tax	\$ 540,000	\$ 540,000	\$ 700,953	\$ 160,953
Total revenues	<u>540,000</u>	<u>540,000</u>	<u>700,953</u>	<u>160,953</u>
EXPENDITURES				
Current:				
Parks and community	285,476	285,476	218,797	66,679
Capital outlay	<u>465,124</u>	<u>465,124</u>	<u>236,440</u>	<u>228,684</u>
Total expenditures	<u>750,600</u>	<u>750,600</u>	<u>455,237</u>	<u>295,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(210,600)</u>	<u>(210,600)</u>	<u>245,716</u>	<u>456,316</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	<u>210,600</u>	<u>210,600</u>	<u>-</u>	<u>210,600</u>
Total other financing sources (uses)	<u>210,600</u>	<u>210,600</u>	<u>-</u>	<u>210,600</u>
Net changes in fund balances	-	-	245,716	245,716
Fund balances, beginning of year	<u>1,690,431</u>	<u>1,690,431</u>	<u>1,690,431</u>	<u>1,690,431</u>
Fund balances, end of year	<u>\$ 1,690,431</u>	<u>\$ 1,690,431</u>	<u>\$ 1,936,147</u>	<u>\$ 1,936,147</u>

LOVE BAILEY

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable William Woolsey, Mayor
Members of Town Council
Town of James Island, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, each major fund, and the aggregate remaining fund information of the Town of James Island, South Carolina, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of James Island, South Carolina's basic financial statements, and have issued our report thereon dated November 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of James Island, South Carolina's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of James Island, South Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of James Island, South Carolina's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of James Island, South Carolina's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Love Bailey & Associates, LLC

Love Bailey & Associates
Laurens, South Carolina
November 16, 2022

The Town of James Island held its regularly scheduled meeting on Thursday, November 17, 2022 at 7:00 p.m. in person at the Town Hall, 1122 Dills Bluff Rd., James Island, SC. This meeting was also live streamed on the Town's YouTube Channel.

The following members of Council were present: Boles, Mignano, Milliken, Mullinax and Mayor Woolsey, presided. Also, Niki Grimball, Town Administrator, Merrell Roe, Finance Director, Mark Johnson, PW Director, Bonum S. Wilson, Town Attorney, Lt. Shawn James, Island Sheriff's Patrol, Deputy Chris King, Patrol Division, and Frances Simmons, Town Clerk. A quorum was present to conduct business. This meeting was held in accordance with the Freedom of Information Act and the requirements of the Town of James Island with notification provided to the public.

Opening Exercises: Mayor Woolsey called the meeting to order at 7:00 p.m. Councilman Mullinax offered the prayer and led the Pledge of Allegiance.

Public Comments:

Casimer Kowalski, 1108 Pauline Ave: Resident at 1108 Pauline Ave. since 1988 addressed Council on the speeding issues and offered some suggestions. He stated that Pauline Avenue is 9/10 of a mile with no stops from the cemetery at Fort Johnson, all the way to Camp Road. He suggested having three 4-way stops to cut the momentum by having cars to stop at each intersection before proceeding to the next and noted that he had previously sent an email Mayor Woolsey about this. The stops are not evenly spaced; from the cemetery to the first stop is probably the longest stretch of road. He mentioned there is a school at the end of Camp Road but no school zone signs. Mr. Kowalski said the speed limit is 30 mph but he would like to see it reduced to 25 mph. He said that was done on Folly Beach. There were some who complained but they were the ones trying to get somewhere quickly. Generally this has not caused much of a problem. He is fine with the other issues in the Town. He was asked to annex into the City and he refused to do so.

Erich Murray, 1111 Pauline Ave: Spoke on behalf of his wife, Judy, his eleven month old Sky, and 10 yr. old family dog, Quest. He is also speaking on behalf of the residents on Pauline Ave. about the initiation of a Traffic Calming Program because in his opinion, it's a drag strip, and 9/10 of a mile is a racetrack. He said Deputy King has been sitting in this front yard numerous times in previous months and while there, he has seen multiple cars pulled over for speeding as he walked the neighborhood with his child and dog. The two main points he would like to make: first, the report does not show findings from the last road counter that works well in instances where cars are travelling in excess of 80 to 99 mph. Through Niki Grimball, Town Administrator, his wife, and neighbors were made aware of this information from the final location where the counter was placed. He stressed the 12 vehicles travelling at 80-99 mph was within a two week period. He said that information was not included in the report and he wanted Council to know about that. He commented that his bedroom window is across from the road and how insanely fast people drive is unacceptable. Second, during the time the counter was on the road, they saw an increased presence of deputies which could be why the lower speeds. He said having a counter and police presence will cause people to slow down and that throws data off. He wants that included in the report. Finally, he spoke of the careless operation of vehicles, a major issue since he purchased his house in 2004. He said the Town does not provide documentation for complaints, which is another issue on top of that. It has taken months of his wife's documentation for the Town to take this seriously and he now appreciates having an audience with Council. He is confident that the letters, emails, neighborhood, media, and counter on Pauline Ave. would make them eligible for some kind of traffic calming. In closing, he thanked Council for their time; and thanked God there hasn't been a tragedy. He pleaded for Council to help and asked them to put themselves in his position if they lived on Pauline Ave. having to deal with safety for families, children, and animals every day with the speeding.

Colleen Kenny, 1060 Pauline Ave: Ms. Kenny stated that she has lived at 1060 Pauline Ave. since February of this year. She has two children; 2 and 4 and this is why speeding is a serious and immediate issue for

her. Since living there less than a year, she has seen people on motorcycles in front of her house and drag racing. With two children that frequently play in the front yard, this is a very personal concern. She mentioned that one day her 4 year old was playing in the yard when someone sped through the neighborhood. Her husband called out to the driver and her child was nearly hit. They don't want to imagine what could've happen. She said the neighborhood is full of small children, people walking their dogs, biking, and running, and children waiting on buses in the dark. She stated that people just want to live on the street and be able to walk on the road. She is convinced that the people speeding do not live in the neighborhood because everyone there knows it's a serious concern. Aside from the documents given to Council, there are no shoulders for people to walk. She mentioned mailboxes that are on the other side of the street is also a concern. She asked Council to please take this into consideration.

Bradley Stober, 1127 Pauline Ave: Mr. Stober has lived on Pauline Ave. since 2001. He said 20 years ago it was an older neighborhood but as time went by it has become a neighborhood with young families with children. He said there are a lot of children running around and playing. He has a 5 and a 7 year old. They have had cars run into ditches and mailboxes. There is speeding all the time. It's not safe and used as a cut thru. He said people come off of Folly, hit Pauline, and jam it down to Camp. Along with stop signs and speed humps, he asked if there is a way to block off Pauline @ Folly by the church so it's not used as a cut thru.

Susan Mohle, 1206 Pauline Ave: Ms. Mohle purchased her home in 2000 and has experienced since then many incidences of speeding on Pauline Ave. In 2004, she had three cats that were killed on Pauline that could've been prevented if people followed the speed limit. That year she reached out to Mary Clark, the Mayor at that time extensively about the problem and was rudely told that if she had \$2,000 per speed hump, she could pay to have the speed humps put in. She did not have it and didn't feel that it was her responsibility. She knows that Pauline Ave. is a State road and she has been in contact with Mr. Lonnie Powers several times about these concerns. She sent him an extensive email on yesterday about the speeding problem on Pauline Ave. that is absolutely out of control. The neighborhood is full of kids, moms pushing kids in strollers, runners, joggers, and dog walkers. The neighborhood is being used as an alternative to Folly Road, especially when there are accidents, or people who know that Pauline Ave. is a cut thru to get to wherever the need to get to quicker. She stated this is unacceptable. She thinks it is extremely important that the neighborhood either get street signs, stop signs or both. It doesn't make sense as she travels to work that she sees wealthy neighborhoods with speed humps; that should not matter. What matters is they are a community and a neighborhood on Pauline Ave. She has been working on this problem since 2004 and has talked to neighbors about their feelings on this. Ms. Mohle mentioned just find out about this meeting on yesterday and thought it was extremely important to show up to share her passion for how important this is. She is praying and hoping that all of Council will listen to her and the other people that have kids, pets, runners, and joggers, that this is taken care of and not go on anymore.

Brian Duffy, 1210 Stone Post Road. Mr. Duffy said his reason for attending tonight is to ask questions and share his thoughts on the relocation of the Stone Posts. He asked Mayor Wooley how and when this would be done. Mayor Woolsey explained the purpose of public comments and suggested that Mr. Duffy speak with Mark Johnson, PW Director. Mr. Duffy spoke of the historical significance of the stone posts and its importance to him and other members of the community. There is a mural of it in the Camp Road Middle School. He said the posts were erected in 1922; some say 1926, but they are over 100 years old and a historical landmark on James Island, made of Belgian block. He noted there has been accidents there that damaged them and that the SCDOT wants them removed. He shared the importance of them being relocated to an area close by and not removed or completely destroyed. He mentioned some people who had significance with the stone posts, such as City Mayor, Joe Riley, Robert Red, and the Welch family.

Mary Foisy, 813 Tennent St: Ms. Foisy shared with Council that a neighbor that resides at 719 Tennent St. comes to every Council meeting to badger them about what he thinks is a speeding problem in the

neighborhood and speaks on behalf of the neighborhood. Ms. Foisy said she has lived on Tennent St. for 14 years and never saw any speeding. She said a petition has been signed by neighbors stating that they do not agree with what this neighbor is saying. There is no speeding problem. You have to slow down to make a turn. That person has put up stop signs in the neighborhood that the Town has had to remove. That person is a renter, not an owner. She wants Council to hear the other side, that is not the consensus of the neighborhood.

Consent Agenda:

Minutes of October 20, 2022, Regular Town Council Meeting: Councilman Milliken moved for approval, seconded by Councilman Mullinax. Passed unanimously.

Election of Mayor Pro-Tempore: Councilman Milliken moved for the nomination of Councilwoman Mignano to serve as Mayor Pro-Tempore; seconded by Councilman Mullinax. There were no other nominations. Passed unanimously.

Information Reports:

Finance Report: Finance Director, Merrell Roe, gave a brief overview of October's Budget Report. Some highlights included: Franchise Fee, WOW; Local Option Sales Tax, September; Grant Writing, Thomas & Hutton; an error in vehicle maintenance expense, \$316.32 was moved to a different line item; JI Pride, Arbor Day expense for trees; drainage, \$15,000 final easement for Oceanview.

Councilman Milliken commented that the snowflakes are slightly different from each other. Ms. Roe noted there are four (4) that are slightly different designs. Councilwoman Mignano commented that some snowflakes are not lit and Ms. Roe explained a problem with the pole that Dominion is working to resolve.

Town Administrator's Report: Town Administrator, Niki Grimball reported that the History Council hosted a successful Remembrance Day event at Ft. Johnson to commemorate James Island's significance in the Revolutionary War. This year's event focused on the Stamp Act Rebellion and the Battle at Dills Bluff.

Over the last month, the Town has received many thanks from residents regarding its assistance in the removal of the storm debris that the James Island PSD was unable to remove. Overall, Mr. Phillip Johnson reported removal of 125 tons of debris, equating to 2,065 yards. The Town appreciates Mr. Johnson's efforts and hard work in getting this accomplished.

Solar panels at the Town Hall and the JI Arts & Cultural Center will be installed before the end of the year.

The Town will host its Christmas Tree Lighting Ceremony in coordination with the Holiday Town Market on Friday, December 2. The Town Market will open at 6:00 p.m. The staff at the Arts & Cultural Center will host children in building a gingerbread house. This activity will be done on the porch at the Town Hall.

The Arbor Day Celebration will also be held in the afternoon on December 2. Details of this celebration is forthcoming.

Public Works: Public Works Director, Mark Johnson provided an overview of the monthly report. Some highlights included: 10 new requests for service; monthly stormwater meeting; staff conducted a hot-wash after Hurricane Ian, continued planning efforts with Clemon Extension for the offering of its Coastal Adopt-a-Stream training classes for James Island residents; staff participated in meeting with the James Island PSD and FEMA for post Ian debris clean-up efforts; staff in partnership with Pet Helpers and Dog Tired, hosted another successful Rabies Clinic at the Town Hall whereby 39 animals were vaccinated. Pet Helpers has requested to host all of its rabies clinic at the Town Hall, four (4) times a year.

Mr. Johnson provided statistics in response to Councilwoman Mignano question about servicing of the septic tanks: 200 letters mailed; 48 responded (24%); 18 completed (37.5% of respondents) and 10.5% of the total sent out; two homeowners had contracted with Knights for service, which the Town reimbursed homeowners. Councilwoman Mignano asked if the plan is to have the process continue and Mr. Johnson answered yes. Mayor Woolsey added that the process has been very slow and we have a ways to go, but it will continue.

Councilman Milliken asked if there is a recourse for anyone that refuses and Mayor Woolsey replied that the recourse is in the Ordinance. Councilman Milliken asked if more inspectors are needed and Mayor Woolsey said more are needed and we plan to pursue other contractors. We have two contractors; one that has not performed any inspections. Councilman Milliken noted it would be nice to be able to identify the failures.

Island Sheriff's Patrol: Lt. James gave an updated Island Sheriff's Patrol Report. He reported to Council that there is a speeding issue on Pauline Ave and ISP will dedicate unmarked cars in the area next month for a strong police presence in the neighborhood. He believes having law enforcement will help resolve some of these issues. Lt. James reported that the situation with the Stop Sign has been forwarded to detectives for investigation. They are investigating where the Stop Signs were purchased since they were not approved by the SC DOT. An updated crime report was given related to an incident on Seaside Lane. A reminder was extended to the public to lock their cars and not *donate a gun for Christmas*. In other words, don't leave weapons in an unlocked vehicle.

Requests for Approval by Staff:

2022-2023 Community Assistance Grant Requests: Mayor Woolsey requested without objection to separate the request for the James Island Outreach Program because he serves on the Board as an Ex-Officio Officer and it was granted.

Motion to approve the 2022-2023 Community Assistance Grant Requests was made by Councilman Milliken, seconded by Councilman Mullinax. Passed unanimously.

Councilwoman Mignano took over as Mayor Pro-Tempore and called for the approval of the James Island Outreach request (\$2,000). Councilman Mullinax moved for approval; seconded by Councilman Milliken. Motion Passed; Mayor Woolsey abstained.

Traffic Engineering Study Scope & Fee: Pauline Avenue: Mrs. Grimball presented a proposal from Johnson, Laschober & Associates (JLA) for the planning, design, and permitting for traffic calming devices along Pauline Ave. between Camp and Folly Roads. JLA will evaluate all-way and three-way stops at key intersections and speed humps where they have the greatest impacts. JLA recommends that they research crash data for the intersections if it appears to have sufficient data to initiate the warrant of studies. They will also prepare exhibits and participate in up to two public meetings for public comment on the plan. The fee is \$12,300. Councilman Boles moved for approval, seconded by Councilwoman Mignano.

Councilman Milliken said in looking at the road, it drains a lot of neighborhoods and perhaps this could be considered for a future sidewalk project to allow for safe walking routes to school and to other places on the island. Mayor Woolsey replied that in the Master Plan there is a section for sidewalks that we could possibly move up on the list and could work on that.

Councilman Boles recalled the steps for traffic calming devices. He said we are in the phase of gathering data to make recommendations on speed humps/bumps/or stop signs and think it is helpful to have prices. He noted that Council's rule is 2/3rds of the neighborhood in favor and public input. Mayor Woolsey said we are done with the basic studies and in his opinion it clearly shows speeding issues and this is the point

where we spend monies to have an engineering firm to come up with solutions, then public input on those solutions. He said this is a DOT road and there have been instances where the Town thought the DOT would reject its requests but they didn't. Requests will come before Council for the approval and expenditure of monies. Councilman Boles remembered some past projects where it got pretty heated and asked everyone to keep in mind that we all live here and need to work together. He said sometimes pitch forks and torches comes out but we need to work together. Passed unanimously.

Safety Upgrades at Town Hall (ArmorCore Panels and Shatterproof Window Film): Public Works Director, Mark Johnson, presented a request for safety upgrades, describing the benefits of the window film. Ms. Grimbball stated that a general dollar figure had been obtained for shatterproof window film to be installed at the Town Hall, Administrative Offices, and the JI Arts & Cultural Center @ roughly \$14,000. Mr. Johnson went on to describe the next request for the ArmorCore Panels for which a quote was provided for \$4,164.00. Mr. Johnson displayed a sample bullet resistant fiberglass panel showing how the product works and stated that it would be installed at the reception desk in the Administrative Offices. Motion to approve by Councilman Boles, seconded by Councilman Milliken.

Councilman Milliken expressed concerns for safety in the Council Chambers for Council as well as the public. He noted there not being any metal detectors and at risk. Mr. Johnson noted there being an expenditure in a future budget for other areas and Ms. Grimbball said she would get proposals for potential upgrades to include Council Chambers. Deputy Chris King shared an incident that occurred during a Board of Zoning Appeals meeting regarding the staff's safety. Even though he is stationed at the Town Hall, he agreed that additional safety methods are needed. There was brief discussion that the safety film on glass would keep it from shattering and that would be good during a hurricane event. Motion passed unanimously.

GOGov Software: Ms. Grimbball reported that this request started as a search for a citizen request for application/website integration to allow residents to report problems, i.e., potholes or code enforcement issues (including photos) so staff could respond and track them more efficiently. Ms. Grimbball noted that after looking into what GOGov had to offer, and where she thought we could make improvements in our service to the public she thought this software program would allow staff to be more productive and accountable. The quote of \$23,568 includes modules where cases from zoning permits, code enforcement, stormwater reviews, etc. could be entered, tracked, and prioritized. It would allow direct access to pending items, set performance measures, contacts with citizens, as well as provide all types of reporting tools that could be shared with Council.

Ms. Grimbball shared the experience she had at Charleston County as a permitting software administrator for three (3) departments and saw the benefits of this type of system could do both internally and externally in managing work across departments, and in providing an external line of communication with the public. Ms. Grimbball said most entities have some sort of software program, but this particular one is simple to use, effective, and is the right size for the Town.

Councilwoman Mignano moved for approval, seconded by Councilman Boles. Councilman Milliken asked if a training element is available or would a representative train staff to use the various functions. Ms. Grimbball said yes, training is unlimited and a representative would come in-house. She answered specific questions regarding the software's ability to issue citations and how the staff would be able to follow-up. Councilman Milliken asked if all of the components recommended are essential; i.e., business licenses app and Ms. Grimbball explained that we use Charleston County's system for business licenses and she would check to see if it could interface with this system. Councilman Boles asked what other municipalities use this system and Ms. Grimbball indicated that locally, she thought Beaufort Count also utilized this platform. She said there are some municipalities that only use applications that are pertinent to them, i.e., such as the citizen request management feature. Councilman Boles asked if we sought this company, or did they reach out to us and Ms. Grimbball replied that we sought them. Mayor Woolsey explained that the previous Town

Administrator researched these types of software programs in previous years and recommended that we pursue a similar system and added a line item for it in the budget at that time, but the cost was much more so it wasn't pursued any further. Councilman Boles said \$23,000 a year seems to be a lot of money and he doesn't know a lot of about the program. Mayor Woolsey explained that this program is automated (rather than Excel or Quick Books) and it would allow staff to be more consistent with our interactions with the public. He said \$23,000 is worth the expense. Councilman Boles asked about data security and Ms. Grimbball explained that the software is user based and we would have internal user rights. He asked if the software would provide social media features and Ms. Grimbball answered no.

Councilman Boles moved to defer this request to obtain further information. No second was offered and the motion failed. Councilman Milliken asked if we could be given a test-drive and Ms. Grimbball said we could see if a representative could provide a demonstration. Mayor Woolsey asked if other vendors were sought for this type of software and Ms. Grimbball answered yes. In further discussion, it was determined that the contract is annual with option to renew annually, which could act as a test drive to answer Councilman Milliken's question. Ms. Grimbball will find out if a notice of termination requires 30 days. She noted that there were several additional features that could be utilized for the Town's benefit, including a solution for the History Committee's projects to develop their pathway app for historic sites. Motion passed. Councilman Boles opposed.

Swagit Livestreaming and Agenda Management Solutions: Ms. Grimbball reported that the Town has been looking at the AV upgrade project. She noted this is a two-fold project; one is the livestreaming and public access side, and the other is the actual equipment upgrades that would allow better sound and video quality both in Chambers and for those participating virtually.

Swagit is a product that could be integrated into the Town's website and tied in with the equipment installed in Chambers. This would utilize the future hardwired microphones and video that will be built into the room. The livestream option would happen on the Town's webpage directly and would be managed remotely by a Swagit staff member. She said another feature is that once we have an agenda ready, we will send it to be posted and integrated into the livestream, so once a meeting has concluded it will be indexed, provide an unofficial transcript, and linked throughout the video recording by agenda item, then archived for future use and viewing. The upfront cost, including extended warranty is \$16,957 and annually at \$9,540. Councilman Boles moved for approval, seconded by Councilwoman Mignano. Councilman Milliken asked if the quality of the sound would be resolved with this system and what would the initial improvements be. Ms. Grimbball answered yes, and that previous Town Administrator, Ashley Kellahan saw a presentation from the company during a conference in Beaufort and had recommended this for this Town. Councilman Milliken asked the budget for sound, and Ms. Grimbball said \$70,000. She said that a third quote will come before Council in December for microphones and cameras. Councilman Milliken moved to defer to December for the full packet, seconded by Councilman Mullinax. Pass unanimously.

Committee Reports:

Land Use Committee: No Report.

Environment and Beautification Committee: Councilman Milliken announced a Gorilla Litter Pick-up, on Saturday, December 10, 9-11 a.m. A pizza lunch will be served after the pickup at Town Hall. Helping Hands is on break for the winter months. Councilman Milliken invited everyone to attend the 8th Annual Arbor Day Celebration on Friday, December 2 @ 2 p.m. at the Town Hall. The Town Market and Annual Christmas Tree Lighting Ceremony will be held that same evening at 6:00 p.m.

Children's Committee: No Report.

Public Safety: Councilman Mullinax announced that the Neighborhood Council will not meet in November due to the Thanksgiving holiday.

History Committee: Mayor Woolsey announced that the History Committee is excited about the development of the historic pathway application using the GoGov app.
Councilman Milliken announced a good celebration of the Remembrance Day event at Ft. Johnson that it was something to be proud of.

Rethink Folly Road: Mayor Woolsey announced the next Steering Committee meeting on Wednesday, December 14 @ 3:30 p.m.

Drainage Committee: Councilman Mullinax announced that the Drainage Committee meeting is postponed to a later date to be announced.

Business Development Committee: No Report.

Trees Advisory Committee: Councilman Milliken announced that the Trees Committee did not meet in November.

James Island Intergovernmental Council: Mayor Woolsey announced the next meeting on Wednesday, January 25.

Proclamations and Resolutions:

Proclamation Honoring James Island Community Heroes, 2022: Councilman Milliken read the Proclamation Honoring the 2022 recipients for James Island Community Heroes. Motion was seconded by Councilman Mullinax. Councilman Milliken announced that this year, nominees are special because we did not receive any nominations from the community, however, Town staff took the initiative to nominate those that they consider to be heroes in our community.

Stan Kozikowski: Nominated by Mark Johnson, Public Works Director

Stan has been a dependable volunteer with James Island Pride for years. Several years ago he took over the Helping Hands Program. The leadership of that group, which uses volunteer youth groups to perform basic yard work for elderly and disabled residents, has enabled this program to grow and thrive. His ability to lead youths and their adult advisors has been a real asset for our whole community. Stan received a certificate and was applauded and recognized for his service to the community

Henrietta Martin and Zennie Quinn were absent and will be recognized at the December meeting.

Resolution #2022-19: Recognition of Arbor Day: Councilman Milliken read the Resolution stating that the Town of James Island will designate an annual community Arbor Day Observance and Celebration in conjunction with the SC State Arbor Day on the first Friday of every December. Councilman Mullinax seconded. Passed unanimously.

Ordinances up for First Reading: None.

Ordinances up for Second Reading: None.

Executive Sessions: Not Needed.

Announcements/Closing Comments:

Councilman Boles thanked everyone for coming out. Island Sheriffs Patrol for doing a good job and wished everyone a Happy Thanksgiving.

Councilwoman Mignano thanked everyone.

Councilman Milliken thanked staff and residents for bearing during a long meetings: Council, BZA and Planning Commission.

Councilman Mullinax thanked and wished everyone a Happy and Safe Thanksgiving.

Mayor Woolsey thanked everyone for coming out tonight.

Adjournment: There being no further business to come before the body, the meeting was adjourned at 8:30 p.m.

Respectfully submitted:

Frances Simmons
Town Clerk

2023 Town of James Island Holiday Schedule



Martin Luther King, Jr. Birthday	Monday, January 16
Good Friday	Friday, April 7
Memorial Day	Monday, May 29
Juneteenth Observance	Monday, June 19
Independence Day	Tuesday, July 4
Labor Day	Monday, September 4
Veterans' Day	Friday, November 10
Thanksgiving Day	Thursday, November 23
Day after Thanksgiving	Friday, November 24
Christmas Eve	Friday, December 22
Christmas Day	Monday, December 25
Day After Christmas	Tuesday, December 26
*New Year's (2024)	Friday, December 29, 2023 (observed)

2023 Town Council Meeting Schedule

Thursday, January 19

Thursday, February 16

Thursday, March 16

Thursday, April 20

Thursday, May 18

Thursday, June 15

Thursday, July 20

Thursday, August 17

Thursday, September 21

Thursday, October 19

Thursday, November 16

Thursday, December 21

Town Council meetings are held on the third Thursday of each month at 7:00 p.m. at the Town Hall, 1122 Dills Bluff Road, James Island, SC 29412. For further information, please contact the Town of James Island at (843) 795-4141; Fax (843) 795-4878; www.jamesislandsc.us

ADMIN NOTES

- 1) The Christmas Tree lighting was a huge success. The JI Arts & Cultural Center staff hosted their 2nd annual graham-cracker-house-building activity on the porch; families had a great time at this free event. We thank the Town Market for partnering with us and look forward to doing it again next year!
- 2) The Lowcountry Local First Community Business Academy, which was funded by Council earlier this fiscal year, has completed its first session to educate and promote local entrepreneurs on James Island in sound business practices. A graduation will be held on Tuesday Dec. 13th. The program was held at the JI Arts & Cultural Center, and met weekly over the course of 12 weeks. Included with attendance in the course, participants will have access to 12 months of business support services where they can continue to connect, ask questions, access one-on-one coaching, and a digital help desk.
- 3) Town Staff participated in an Angel Tree program where we provided gifts for children in need. Staff sponsored two families this year, 7 children total, in hopes of brightening this holiday season. We look forward to building this program and providing for more children next year!
- 4) The new and improved Town webpage will be live the week of Dec. 12th! We are excited to offer this user-friendly platform to inform residents of Town happenings. Once live, staff will continue to work on a few tasks, including the development of project pages to show the life cycle of a project from start to finish, post milestones, and provide information to residents.

Code Enforcement Cases

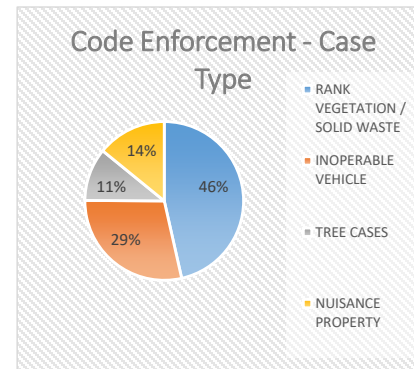
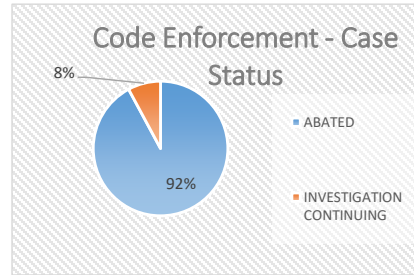
TOTAL CASES	877
ABATED	808
INVESTIGATION CONTINUING	69
RANK VEGETATION / SOLID WASTE	237
INOPERABLE VEHICLE	146
TREE CASES	55
NUISANCE PROPERTY	72

*7 new cases in November

James Island Arts and Cultural Center

Continuing classes : knitting group, watercolor group, area artist exhibits, children's art lessons, private art tutoring, princess parties, History Council, Palmetto Youth Choir practices, Lowcountry Local First Business Academy, and meetings of the Rose Society.

Upcoming Events : Jazz Night with Lee and Jena is back by popular demand! December 9 from 7:00-9:00 pm. A new exhibit, "Letters to My Mother", an illustrated view of WWI through the eyes of Rudie L. Wakefield, will be open from December 9, 2022-March 8, 2023. An exhibit opening will be scheduled in January.

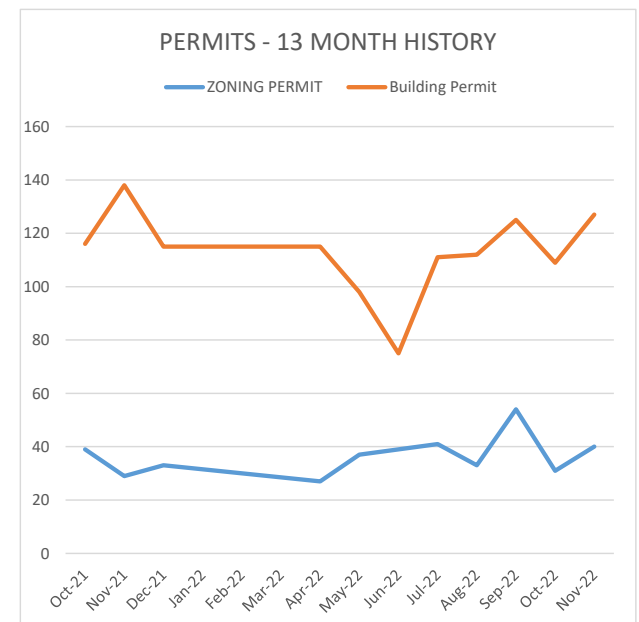


PERMIT TYPE	Nov-22
ACCESSORY STRUCTURE	-
CLEARING & GRUBBING	-
DEMOLITION PERMIT	1
EXEMPT PLATS	-
FIREWORK STAND	-
HOME OCCUPATION	2
LIMITED SITE PLAN REVIEW	-
NON-EXEMPT PLAT	1
PD AMENDMENT (REZONING)	-
RESIDENTIAL ZONING	16
REZONING	-
SPR	-
SIGN PERMIT	3
SITE PLAN REVIEW	-
SPECIAL EVENT	1
SPECIAL EXCEPTION	-
TEMPORARY ZONING	3
TREE REMOVAL	10
TREE TRIMMING	-
VARIANCE	-
ZONING PERMIT	1
TOTAL	38

PUBLIC WORKS NOTES

- 1) There were 3 new requests for service in November. 1 was drainage related. Staff has responded to all requests.
- 2) Staff held the monthly meeting of stormwater managers.
- 3) Staff attended 4th Quarter SCASM meeting.
- 4) Staff set up Town Hall for Christmas and tree lighting.
- 5) Staff participated in briefing about T.S. Nicole
- 6) Staff was certified to monitor tidal saltwater bodies for the Clemson Adopt a Stream program.
- 7) Staff coordinated installation of solar panels at Town Hall.
- 8) Three additional septic tank inspections were accomplished in November. This is 50% of the responding residents, 12% of total needed.
- 9) Staff continued traffic studies on Yorktown and started to gather data on Julian Clark and Dills Bluff.
- 10) Staff did some vegetative maintenance and filled 6 potholes and repaired 3 signs in November.

BUILDING PERMITS ISSUED NOVEMBER 2022: 92



Thank you for choosing Palmetto Land Surveying, Inc. Please fill in any missing information then sign and return this contract. If a deposit is required, you may call in a credit card or mail or drop off a check.

Please note: Surveys are not recorded with any jurisdiction unless a recordable survey is ordered.

Palmetto Land Surveying, Inc

Surveying and Elevation Certificate Quote

Project # _____

Date: _____ Name: _____

Phone number: _____ Email: _____

Mailing/Billing Address:

Property Information

TMS: _____ Flood info: _____

Address: _____ County: _____

Location/City: _____ Jurisdiction: _____

Subdivision: _____ Due Diligence (if required): _____

Lot: _____ Block: _____ Phase: _____ Section: _____

Plat: _____ Deed: _____ Owner: _____

Service(s) required

Survey: Boundary Mortgage closing As-built Tree and Topo ALTA Recordable

Dock Foundation Tree Only

Elevation: Flood certificate Temporary Benchmark Pre-construction

Under Construction Final

Other: Site Plan Spot elevations Stake corners Stake line Hub and Tack

Rough Stake Drawing with Corners Utilities Other

Details:

Price: _____ \$ _____ Price: _____ \$ _____

Price: _____ \$ _____ Price: _____ \$ _____

Total \$ _____ Deposit \$ _____ Balance: \$ _____ Note: _____

Fieldwork to begin in: _____ Employee: _____

By signing this document, I agree to hire Palmetto Land Surveying, Inc to perform the above service(s) at the prices list above. I understand a deposit may be required before work begins. If I cancel the job before it is complete, I forfeit my deposit. If no deposit is required, I will pay a \$350.00 research fee. Deposit is non-refundable once fieldwork has begun. I understand the surveyor is NOT responsible for delays due to property owners, neighbors, weather, animals, lot conditions, etc. Field crew can and will abandon the job if their safety is at risk. PLS, Inc DOES NOT guarantee plat submittal approval by any jurisdiction. Staking corners and property lines DOES NOT come with a drawing unless specifically requested; an additional fee applies.

Signature: _____ Date: _____



Quotation

Date: 11/14/2022

1220 Kennestone Circle
Suite 130
Marietta, GA 30066

PROPOSED BY:	
Name	Anna Duckworth
Phone	(678) 965-4814 Ext. 109 M: (470) 577-4982
Email	aduckworth@radarsign.com

Cloud Admin:	
Phone:	
Email:	

PROPOSED TO / BILL TO:	SHIP TO:	Account
Town of James Island	Town of James Island	Address
1122 Dills Bluff Road	1122 Dills Bluff Road	City, ST, Zip
James Island, SC 29412	James Island, SC 29412	Phone
843-795-4141	843-795-4141	Email
Mjohnson@jamesislandsc.us	Mjohnson@jamesislandsc.us	Attention
Mark Johnson	Mark Johnson	

P. O. NUMBER	TERMS				
LINE #	QTY	PART #	DESCRIPTION	PRICE EACH	TOTALS
1	2	TC-600S	Solar Power Radar Sign 13" Full Matrix Display: speeds readable at 600 feet	\$3,695.00	\$7,390.00
			13" LED display - superbright amber with est. 100,000 hour life	Included	
			AA003: Solar panel pole mounting bracket	Included	
			Two 12V 18 amp hour AGM batteries, provides up to 12 days backup operation	Included	
			K Band radar, meets FCC Part 15 rules, detection range up to 1200 feet	Included	
			"SLOW DOWN" & "TOO FAST" speeder alert messages, plus 3 levels of flashing speeds	Included	
			3/8" thick Bashplate™ (provides the ultimate in vandal protection of sign)	Included	
			Standard timers allow up to 5 settings per day	Included	
			Possum Switch' allows sign to go dark for 30 minutes if assaulted with force	Included	
			Wi-Fi wireless transmitter, communication range up to 300 feet, No internet required	Included	
2	2	AA063	Universal Pivot Pole Mount Bracket set (includes tilt feature) TC-600 only	Included	
3	2	RS019	Standard faceplate, 28" x 33", 4" lettering: (White RS019, Fl. Yellow/Green RS020, Orange RS021, or Yellow RS022) & hardware kit (AA062)	Included	
4	2	AA041	50 watt solar panel, standard (includes AA003 mounting bracket)	Included	\$0.00
5	2	AA003	50 watt solar panel mounting bracket	Included	\$0.00
	0		Additional Options		
6	2	AA073	Optional Heavy Duty Lock for Universal Pivot Bracket (TC-600, 800, 1100)	\$30.00	\$60.00
7	0	AC027	Optional Large pipe clamp set for mounting solar bracket on 4"-6" OD round pole	\$14.00	\$0.00
8	0	AC026	Optional Small pipe clamp set for mounting solar bracket on 2.5" - 4" OD round pole	\$12.00	\$0.00
9	0	AA061	Optional simulated camera flash & white strobe	\$90.00	\$0.00
10	0	AA064	Optional Red/Blue Strobe alert (TC-600 ONLY)	\$180.00	\$0.00
11	0	AA068	Optional Smiley face message	\$90.00	\$0.00
12	0	AA069	Optional Left/Right chevrons alert	\$90.00	\$0.00
13	0	AA070	Optional SHARP CURVE message alert	\$90.00	\$0.00
14	0	AA071	Optional FINE \$xxx alert	\$90.00	\$0.00
15	0	AA083	Optional SCHOOL ZONE message alert	\$90.00	\$0.00
16	0	AA067	Optional Date/Time Calendar Programmer: (Set operation by date for entire year)	\$90.00	\$0.00
17	0	EC091	Optional Relay Switch (AC or DC) triggers external devices, or external device triggers radar sign	\$90.00	\$0.00
18	0	AA048	"Hardware Kit" (Needed for Square Post or 'U' Channel) - Will need for Sign bracket and Solar Bracket - Qty 2	\$4.00	\$0.00
19	2	SS002	Optional: StreetSmart Data Collection Lifetime license (per sign) 35 charts, graphs, and tables included. Provides weekly, daily, hourly, and 1/2 hour data on # of vehicles, # of speeders, average speeds, peak speeds, 50th & 85th percentile & more. Extended 30 day charts included for trend analysis. No recurring fees. Required to access traffic data.	\$275.00	\$550.00
27	2	RW002	Two year warranty (includes parts & labor, and backup batteries)	Included	
28	2	SHPK	Ground Shipping for TC-600S with solar panel	\$145.00	\$290.00

Minimum re-stock fee: 15%.

* Quote valid for 30 days. Pricing does not include any international taxes, fees, or duties.

TOTAL US\$	\$8,290.00
Sales Tax Rate:	0.000%
Grand Total:	\$8,290.00

TOTALS

US State sales tax must be collected unless you provide a sales tax exempt form.

Authorized Signature

Print Name/Title

Date

Town of James Island TC600S



Certified Quality System
ISO 9001:2015



100% MUTCD Compliant
Radar Speed Signs



Proudly Engineered & Manufactured in the USA

CONFIDENTIAL

QE0047 v21.01



P.O. Box 251002, Plano, TX 75025-1002 • Fax 214-750-9513 • corporate@swagit.com
 Make checks payable to Swagit Productions, LLC

SWAGIT QUOTE TO: James Island, SC

Attn: Niki R. Grimball

Created Date: 11/10/2022

Valid for 60 days

Streaming Appliances

Item & Description	Quantity	Up-Front Cost
EASE™ 2D Streaming Appliance	1	\$11,590.00
Optional onsite install	1	\$1,890.00

Optional Extended Warranty

Item & Description	Number of Years	Unit Rate	Extended Cost
Extended Warranty Plan for 2D Encoder * • Per additional year, up to two additional years (appliances come with 3-year manufacture warranty, so this would give the encoders up to 5 years total or 2 additional years beyond the included 3 year of manufacture warranty.	2	\$1,738.50	\$3,477.00
One-Time Costs:			\$3,477.00

Yearly Managed Service Package

Item & Description	Rate	Quantity	Yearly Cost
EASE™ Hands-Free Service – 25 • Up to 25 indexed meetings per year • Up to 120 hours of specialty video content per year • 24/7Live Stream	\$ 795.00	12 mos	\$ 9,540.00

Package Overages

Item & Description	Cost
Additional EASE™ Hands-Free Indexed Meetings	\$ 175.00 / meeting

Optional Add-Ons

Item & Description	Cost
PEG PSAs (Includes up to 50 Custom PSAs per year with voice-overs)	\$ 395.00 / month
Sound Search™ • Speech-to-Text Document **† (Unedited Transcript) • Searchable and Navigable	\$250.00 /month



P.O. Box 251002, Plano, TX 75025-1002 • Fax 214-750-9513 • corporate@swagit.com
Make checks payable to Swagit Productions, LLC

<p>Social Media eXstream (Facebook or YouTube)</p> <ul style="list-style-type: none">• When sending to YouTube captions appear on live with > 10k subs and with VOD• Facebook Live stream can include captions, if applicable• Inclusion in the Swagit Roku channel in BETA	\$300.00/month
--	-----------------------

** Price and hardware model are subject to change after 60 days without prior notice*

Swagit is the sole source provider of Swagit's Extensible Automated Streaming Engine (EASE™) software framework. The EASE™ application is manufactured, leased and distributed by Swagit alone.

SIGNATURE & DATE _____

CONTACT NAME _____

PHONE NUMBER _____

Sea Island Habitat for Humanity
2545 Bohicket Rd
Johns Island, SC 29455
accountant@seaislandhabitat.org

Invoice

BILL TO

Town of James Island 1
The Town of James Island
1122 Dills Bluff Road
James Island, SC 29412

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
467	11/30/2022	\$2,793.19	12/30/2022	Net 30	

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
James Island Reimbursement	Repair of Gloria McKelvey 1106 Seaside Lane, Charleston SC 29412 Replace 4 windows, repaired 1, repair deck and fix roof leak	1	2,793.19	2,793.19

BALANCE DUE

\$2,793.19







J Stephens Plumbing

James Island Outreach
1961 Central Park Road
Charleston, SC 29412

(843) 270-8384
scottgraule51@gmail.com

ESTIMATE	#5303
ESTIMATE DATE	Nov 18, 2022
SCHEDULED DATE	Fri Nov 18, 2022 11:00am
TOTAL	\$4,765.00

CONTACT US
1985 Riviera Dr Ste 103, 16
Mt Pleasant, SC 29464

(843) 801-2840
info@jstephensplumbing.com

ESTIMATE

Services	qty	unit price	amount
Sewer Back up and broken pipe under house	1.0	\$4,765.00	\$4,765.00

Upon arrival I went under house and discovered that kitchen 2" drain line was completely broken and fell through floor with belly's in pipe and completely back graded. 3" pvc drops are all different types of piping pvc,abs,etc

3" main trunk line is completely back graded as well. Sewer line exit front of home but all trunk line is full bubble back graded to the back of home. Broken staps and laying on the ground.

Would recommend complete redrain of home, that includes new toilet flange with new 3" pvc with proper grade and proper pvc fittings and strapping we will run drain line all the way from crawl space and exit front of home and install new 2 way clean out tee.

We will then drill and properly secure kitchen drain line and add a auto vent for proper venting right now kitchen line has no venting and pee trap is getting sucked dry from other fixtures.

All customer water lines are laying on ground we will use proper strapping for getting water lines off and ground and secured properly.

5 year warranty on any work done by j stephens plumbing.

No warranty on any plumbing outside of home

Total \$4,765.00

*There will be a 3.5% service charge for credit card transactions
**Due to supply chain disruptions and volatile prices, estimates are only valid for 14 days.

Town of James Island
A Proclamation to Honor Community Heroes

WHEREAS, the Town of James Island is a municipality dedicated to the beautification and preservation of our island’s environment; and

WHEREAS, James Island Pride is a citizens’ advisory council sponsored by the Town of James Island that serves all citizens of James Island; and

WHEREAS, James Island Pride makes special effort to recognize individuals who demonstrate evidence of exceptional volunteer activity in the areas of leadership, community service and in mobilizing the generations by contributing to youth and adults working together in partnership within our community,

NOW, THEREFORE, be it proclaimed that the Town Council of the Town of James Island, South Carolina does hereby recognize the following recipients of the 2022 Community Hero Award:

Stan Kozikowski

Zennie Quinn

Henrietta Martin

Enacted this the 17th day of November, 2022

Bill Woolsey, Mayor

Garrett Milliken, Councilman

Darren “Troy” Mullinax, Councilman

Cynthia Mignano, Councilwoman

Daniel C. Boles, Councilman

ATTEST

Frances Simmons, Town Clerk _____

