

**MAYOR:**  
Bradley D. Belt

TOWN OF

**MAYOR PRO TEMPORE:**  
Russell A. Berner

**TOWN ADMINISTRATOR:**  
Stephanie Tillerson



**COUNCIL MEMBERS:**  
E. Luke Farrell  
Madeleine Kaye  
Lance Spencer

**TOWN ATTORNEY:**  
Stafford J. McQuillin III

**WAYS & MEANS COMMITTEE MEETING**  
**Municipal Center Council Chambers**  
**November 4, 2025, 10:00 am**

**AGENDA**

- I. **Call to Order:**
- II. **Roll Call:**
- III. **Approval of Minutes:**
  - A. Minutes of the Ways and Means Committee Meeting of September 9, 2025 [Tab 1]
- IV. **Citizens' Comments (Agenda Items Only):**
- V. **Old Business:**

None
- VI. **New Business:**
  - A. To Consider Approval of *Ordinance 2025-17 - An Ordinance To Amend Article 4, Finance and Taxation, Chapter 3, Municipal Business Licenses, Section 4-321. – Classification and Rates, Appendix B: Business License Rate Schedule – First Reading* [Tab 2]
  - B. To Consider Approval of the Contract of Caplea Coe/H3 as Architect of Record for the Design [Tab 3]
- VII. **Chairman's Report:**
- VIII. **Treasurer's Report:**
  - A. Monthly Budget Report [Tab 4]
- IX. **Citizens' Comments:**
- X. **Committee Member's Comments:**
- XI. **Adjournment:**



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## **WAYS AND MEANS**

### **Agenda Item**

# WAYS & MEANS COMMITTEE MEETING

Municipal Center Council Chambers

September 9, 2025, 10:00 am

## AGENDA

I. **Call to Order:** *Chairman Farrell called the meeting to order at 10:00 am.*

II. **Roll Call:**

**Present at the Meeting:** Luke Farrell, *Chairman*  
Brad Belt, *Mayor*  
Lance Spencer, *Committee Member*

**Also Present:** Stephanie Tillerson, *Town Administrator*  
Dorota Szubert, *Finance Director*  
Jim Jordan, *Wildlife and Natural Resources Director*

III. **Approval of Minutes:**

A. Minutes of the Ways and Means Committee Meeting of July 1, 2025

Chairman Farrell asked for any additions or corrections to the minutes that had not been submitted.

Mayor Belt commended the Town Clerk for her work on the July 1st meeting minutes. He noted that it was "a rather lengthy Ways and Means Committee meeting, with detailed discussion on a wide range of issues, particularly related to State Accommodations Tax allocations," and praised her for accurately capturing that complex discussion.

Chairman Farrell acknowledged the compliment, and the minutes were then approved without any additions or corrections.

IV. **Citizens' Comments (Agenda Items Only):**

There were no citizens' comments.

V. **Old Business:**

None

VI. **New Business:**

A. Consideration and Recommendation to the Town Council for Approval of Boat Purchase

Mr. Jordan presented the request to purchase a boat for the Town. He explained that the Town had budgeted for a boat purchase, and that staff had spent considerable time identifying the right vessel to meet all of the Town's potential needs. After extensive research, they settled on specifications of approximately 20 feet in length, at least 8 feet wide, with comfortable seating for at least five adults.

Mr. Jordan explained that after evaluating numerous brands and boat types, they narrowed the selection down to two options. Based on internal discussions, staff recommended the Robalo 206 Cayman, a 2024 model currently in stock at Longshore Marine, at a discounted MSRP.

Mayor Belt provided additional context, commending Mr. Jordan for his balanced presentation of the option. He mentioned that the recommended boat would come in under the budgeted amount, which had been increased at the Chairman's suggestion. Mayor Belt explained that the focus of the discussions was on the primary utilization and selecting between a flatter-bottom aluminum boat, favored for marsh access, and a more versatile vessel. While the Wildlife and Natural Resources

Department would likely be the primary user, the boat would serve multiple Town departments, including Public Safety, Code Enforcement, and, potentially, Council Members, as well as members of the Resiliency and Environmental Committee, for assessing marsh health and flooding intrusion.

The Mayor noted that while a flatter-bottomed, aluminum hull boat might better access shallow areas, the Robalo would provide greater versatility, including the ability to handle not just marsh work but also the Town's police power jurisdiction, which extended one mile offshore and halfway across navigable rivers, including the Edisto and Kiawah Rivers, that are currently difficult to monitor effectively. He noted that the boat would be marked with the Town's insignia and potentially have emergency lighting.

Council Member Spencer stated that the Public Works Department could also utilize the boat for bridge inspections, as well as for a wide range of other purposes. He mentioned that since he would likely be in the boat at some point, he also emphasized the importance of comfort and safety features.

Chairman Farrell raised several questions based on his experience owning a similar Mako center console boat. He questioned whether a bay boat with shallow freeboard was the best choice given the need to potentially access Sandy Point through ocean waters. He also expressed concern about the T-top's ability to clear under bridges, particularly at high tide.

Mr. Jordan responded that the Robalo 206 Cayman could easily handle 2-4 foot seas despite being a bay boat, noting its relatively high gunnels and deeper V-bow compared to other bay boats. He explained that the lower sides would facilitate loading and unloading people, equipment, and signage when pulling up to hummock islands or sandbars. Regarding bridge clearance, he acknowledged they would need to monitor tides but believed the approximately 7-foot height above the waterline would clear the bridge on most tides.

Council Member Farrell stated that he was supportive of the purchase, provided staff had thought through the issues. He also asked about potential State Accommodations Tax funding for the purchase. Mayor Belt indicated that, while it would qualify as an emergency vehicle use under state tax allocation rules, given the amount, it might not be necessary to seek state funding; however, a percentage allocation could be considered.

***Mayor Belt made a motion to recommend to the Town Council the approval of the acquisition of the boat as recommended by staff. Council Member Spencer seconded the motion, and it was unanimously approved.***

## **VII. Chairman's Report:**

Chairman Farrell stated that he had been away for much of the month, but noted that both the Town's financial audit and Internal Controls Assessment had started. He expressed optimism that the financial audit would be completed by the end of September, with the Internal Controls Assessment following shortly thereafter.

Mayor Belt added that the Town had actually received a preliminary report on the Internal Controls Assessment, which he characterized as "very constructive."

## **VIII. Treasurer's Report:**

### **A. Monthly Budget Report**

*As of the end of July 2025, the Town's consolidated revenues totaled \$1.5 million, reflecting an increase of \$562K, or 57% compared to the year-to-date (YTD) totals for the previous fiscal year, FY2025. This amount represents 9% of the total budgeted revenues for the current fiscal year.*

*All revenues are tracking as expected at this early stage in the fiscal year. Since this report is prepared on a cash basis, a significant portion of tourism-generated revenue will not be received until the following month.*

*Primary contributions to the positive revenue variance include:*

- **Building Permits:** Revenues increased by \$223K, or 226%, despite issuing fewer permits, 133 permits this year compared to 212 through July 31, 2024. The increase is attributed to significantly higher construction costs, which have led to increased permit fees.
- **Business Licenses:** Revenues rose by \$175K, or 169%, driven by the issuance of approximately 140 additional business licenses. This growth is a result of the Finance department's increased efforts to improve licensing compliance.
- **Environmental Services:** Revenues increased by \$220K, or 40% over the same period last year.

On the expenditure side, as of July 31, 2025, total expenditures amounted to \$1.1 million, an increase of \$ 63,000, or 6%, compared to FY2025. This represents 7% of the current year's budget. Overall, expenditure remains consistent with the budget and is comparable to last year's.

Ms. Szubert presented the July 2025 budget report. She reported that the Town collected approximately \$1.5 million in revenue in July, about \$562,000 more than in July 2024, representing approximately 9% of the total budgeted revenues for the year. She noted that this was on a cash basis so that tourist-generated revenues would not be received until the following month.

Ms. Szubert highlighted several factors contributing to the positive variance compared to the previous year. Building permits showed strong performance, despite issuing about 100 fewer permits in July. The Town collected approximately \$223,000 more in permit fees due to higher construction costs and new permit fees that were not implemented until October of the previous year. Business license revenue was also higher by approximately \$175,000, driven by the issuance of about 140 additional business licenses. She attributed this increase to her department's efforts to pursue businesses that had obtained decals to access the island but lacked proper licenses. Waste fees were also slightly higher, though she noted this was simply a matter of payment timing.

Expenditures were tracking within budget at approximately \$1.1 million, slightly higher than last year and about 6% of total expenditure for the year.

Chairman Farrell asked about business license requirements for delivery companies. Ms. Szubert explained the complexities: if a furniture store in Charleston makes deliveries with its own vehicles, it requires a business license; however, independent delivery companies are regulated differently and do not need one. Interstate deliveries from places like North Carolina are subject to different interstate commerce laws and do not require local business licenses.

Ms. Szubert concluded by noting that auditors from both audit teams were on-site the previous week, and work was ongoing. She anticipated having the financial audit draft ready for the November Town Council meeting.

**IX. Citizens' Comments:**

There were no citizens' comments.

**X. Committee Member's Comments:**

Council Member Spencer raised the topic of establishing a land bank or similar mechanism to support strategic land purchases that would benefit the community. He cited potential benefits including aesthetics, traffic reduction, and conservation. He expressed concern about development along Bohicket Road, noting that each new sign represented potential traffic and aesthetic impacts. He emphasized the desire to maintain Kiawah's ambiance rather than resembling Hilton Head's entrance.

Mayor Belt expressed conceptual support for the approach, noting that the state has a conservation bank and the county has its greenbelt fund. He confirmed the town had adequate resources and no legal impediments to investing in land acquisition or conservation easements. He suggested establishing a task force to explore creating a more formal mechanism, noting that they currently handle such opportunities on a case-by-case basis.

Mayor Belt raised policy questions about the geographic scope—how far from Kiawah such investments should extend, whether to the river or to all Bohicket. He emphasized the need for a clear nexus or benefit to Kiawah Island, though he clarified that this would not require spending money within town limits. He identified clear environmental benefits, including reduced traffic congestion and protected wildlife habitats, as valid justifications for investments in portions of Johns Island.

He proposed creating a formal mechanism for organizations like the Lowcountry Land Trust or Kiawah Conservancy to apply for town support, similar to existing state and county programs, with established criteria for evaluation and review. He indicated this could be added to the near-term agenda while not precluding opportunistic acquisitions in the interim.

Council Member Spencer agreed that a task force would be a good approach to explore formalizing considerations that would benefit the community. He reiterated his concerns about the impacts of development on traffic and aesthetics.

Ms. Tillerson thanked the committee for their support during the recent water damage at the Town Hall. She reported that insurance claims had been submitted with a \$3,000 deductible, and the Town expected reimbursement for costs above that amount. She specifically thanked the maintenance staff, Mr. Gottshalk, and Mr. Nardelli for working to get the staff back into the building. She noted that they had discovered and addressed another potentially corroded sprinkler head near the contractor's bathroom during inspections, finding that only two heads had been used with incompatible metals.

Mayor Belt suggested exploring devices to monitor water flow with automatic shutoff capabilities, noting that the damage occurred on a Sunday and that the flow had been ongoing for at least 24 hours. Had it occurred during the work week, it could have been addressed immediately with virtually no damage. Council Member Spencer mentioned having used an affordable smart sensor by his water heater that provided similar functionality.

**XI. Adjournment:**

*Chairman Farrell adjourned the meeting at 10:32 am.*

**Submitted by,**

\_\_\_\_\_  
**Petra S. Reynolds, Town Clerk**

\_\_\_\_\_  
**Date**



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## **WAYS AND MEANS**

### **Agenda Item**



# Memorandum

**TO:** Chair and Members of Ways and Means Committee

**FROM:** Dorota Szubert, Finance Director

**SUBJECT:** Business License Class Schedule Update

**DATE:** November 4, 2025

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## Background:

South Carolina Act 176 requires all municipalities and county governments that impose a business license tax to update their business license class schedule every odd-numbered year, with the changes taking effect the following year.

The new class schedule, provided in **Appendix B** of the ordinance, incorporates the latest IRS statistical data on business profitability, as approved by the South Carolina Revenue and Fiscal Affairs Office (RFA).

For 2025, municipalities must adopt the updated schedule by December 31, 2025, in preparation for business license renewals covering the May 1, 2026 – April 30, 2027 license year.

## Analysis:

Approximately 1,800 businesses within the Town will be affected by this update. A detailed breakdown is included in **Schedule 1**, which provides a rebalancing analysis estimating the potential impact of these class adjustments on Town revenues.

Assuming businesses report the same gross receipts as last year, staff estimates a potential reduction of approximately \$65,000 in business license revenues for 2026. This rebalancing analysis should be viewed as an estimation tool, not an exact forecast.

Despite the projected decrease, the staff recommends maintaining the current rate schedule (Appendix A of the ordinance) for 2026. This recommendation is based on the following factors:

- **Increased SATAX Collections:**

SATAX revenues have grown compared to 2024, largely due to higher nightly rental rates. This trend suggests that next year's reported gross receipts are also likely to increase, potentially offsetting any minor reductions.

- **Stable and Clear Rate Structure:**

The current rate schedule is straightforward and easy for businesses to understand, featuring \$5 incremental increases by class and 10% rate declines within each class. Maintaining this structure ensures consistency and administrative simplicity.

- **Minimal Fiscal Impact:**

The estimated \$65,000 reduction represents a small portion of total business license revenues, which reached \$4.9 million in the last fiscal year.

## Action Requested:

Approve ordinance ....

## ORDINANCE 2025-17

### AN ORDINANCE TO AMEND ARTICLE 4, FINANCE AND TAXATION, CHAPTER 3, MUNICIPAL BUSINESS LICENSES TO UPDATE THE CLASS SCHEDULE AS REQUIRED BY ACT 176 OF 2020.

**WHEREAS**, the Town of Kiawah is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income; and

**WHEREAS**, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the “Standardization Act”), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes; and

**WHEREAS**, the Standardization Act requires that by December 31st of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the “Association”) and adopted by the Director of the Revenue and Fiscal Affairs Office; and

**WHEREAS**, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-14 on December 7, 2021, in order to comply with the requirements of the Standardization Act; and

**WHEREAS**, the Town of Kiawah Island Town Council now wishes to amend Article 4 - Finance and Taxation, Chapter 3 - Municipal Business Licenses to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association.

**NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AND IT IS ORDAINED BY THE AUTHORITY OF SAID COUNCIL.**

#### **Section 1                      Purpose**

The purpose of this Ordinance is to amend Article 4 – Finance and Taxation, Chapter 3 – Municipal Business Licenses, to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act.

#### **Section 2                      Ordinance**

The Town hereby amends Article 4 – Finance and Taxation, Chapter 3 – Municipal Business Licenses, as follows:

Appendix “B” to the Current Business License Ordinance, the “Business License Class Schedule,” is hereby amended and restated as set forth on the attached Exhibit “A”.

**Section 3**                    **Repealer, Effective Date and Duration**

All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2026.

**PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND  
ON THIS    DAY OF                    2025.**

\_\_\_\_\_  
**Badley D. Belt, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Petra S. Reynolds, Town Clerk**

1<sup>st</sup> Reading -

2<sup>nd</sup> Reading -

## Exhibit A

### Amendment to Classes 1 – 8 in Appendix B of the Current Business License Ordinance

#### APPENDIX B

#### Classes 1 – 8: Business License Class Schedule by NAICS Codes

NAICS Sector/ Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1
21	Mining	3
22	Utilities	1
31 - 33	Manufacturing	3
42	Wholesale trade	1
44 - 45	Retail trade	1
48 - 49	Transportation and warehousing	2
51	Information	4
52	Finance and insurance	7
53	Real estate and rental and leasing	6
54	Professional, scientific, and technical services	4
55	Management of companies	7
56	Administrative and support and waste management and remediation services	3
61	Educational services	3
62	Health care and social assistance	3
71	Arts, entertainment, and recreation	3
721	Accommodation	1
722	Food services and drinking places	2
81	Other services	3
<b>Class 8</b>	<b>Subclasses</b>	
23	Construction	8.1
482	Rail Transportation	8.2
517111	Wired Telecommunications Carriers	8.3
517112	Wireless Telecommunications Carriers (except Satellite)	8.3
517122	Agents for Wireless Telecommunications Services	8.3
5241	Insurance Carriers	8.4
5242	Insurance Brokers for non-admitted Insurance Carriers	8.4
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries ( pool tables)	8.6

*2025 Class Schedule is based on a three-year average (2019 - 2021) of IRS statistical data.*

**Ordinance 2025-17 - Amending Business Licences**

NAICS Code	Industry Sector	2023			2025		Difference
		Number of Licenses	Class	BL Fees	Class	BL Fees	
48-49	Transportation and Warehousing	14	1	14,433.00	2	16,633.00	2,200.00
53	Real Estate and Rental Leasing	1516	7	750,537.93	6	699,837.35	(50,700.58)
54	Professional, Scientific and Technical Services	201	5	142,939.00	4	130,424.00	(12,515.00)
62	Health Care and Social Assistance	11	4	14,267.00	3	13,142.00	(1,125.00)
81	Other Services	84	4	33,147.00	3	29,598.00	<u>(3,549.00)</u>
							<u><u>(65,689.58)</u></u>



## **WAYS AND MEANS**

### **Agenda Item**

# WORK IN PROGRESS

The materials for this tab were not received in time to include them. They will be sent to you via email to include with your materials.

Thanks!

*Petra*



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## **WAYS AND MEANS**

### **Agenda Item**



# Memorandum

**TO:** Chair and Members of Audit Committee  
**FROM:** Dorota Szubert, Finance Director  
**SUBJECT:** Budget Report for the First Three Months Ended 09/30/2025  
**DATE:** November 4, 2025

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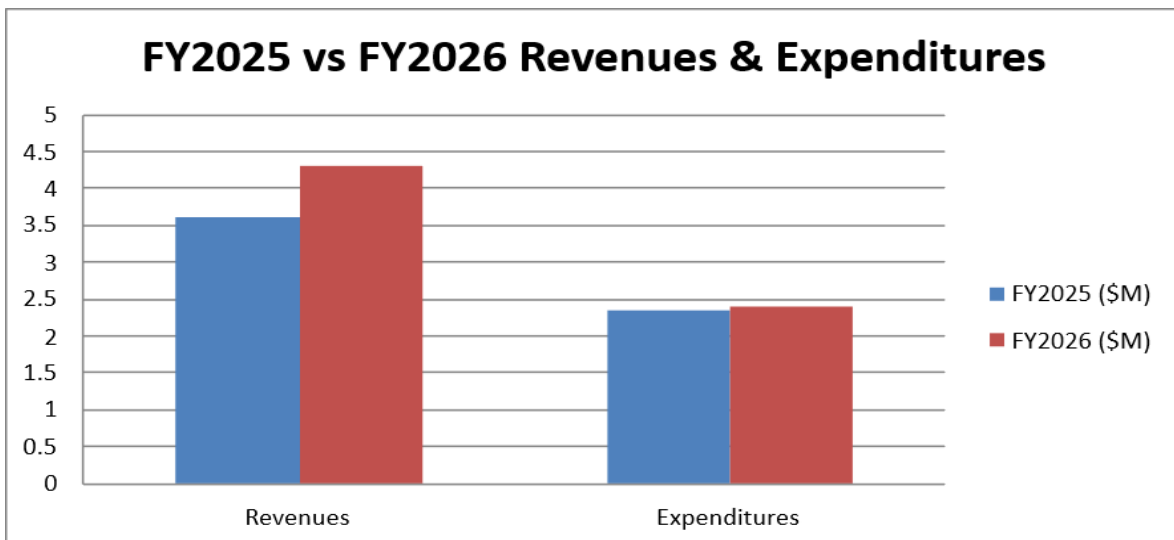
Presented here is the Town’s Balance Sheet as of September 30, 2025, and the Budget to Actual Report for the first three months of the fiscal year. The Budget-to-Actual Report is compiled on a cash basis, with all funds consolidated.

As of September 30, 2025, the Town’s governmental funds combined have an ending fund balance of approximately \$49.6M, reflecting an increase of approximately \$1.9M from June 30, 2025. The total fund balance consists of:

- Unassigned Fund Balance (available for discretionary spending): \$29.1M (59%)
- Capital and Emergency Reserves: \$11M (22%)
- Restricted for Tourism-Related Funding: \$9.4M (19%)

Overall, for the first three months, the Town’s consolidated revenues totaled \$4.3M, an increase of \$726K, or 20% compared to the same period in FY2025. This amount represents 24% of the total budgeted revenues for the current year. Revenues are performing in line with expectations. Both business license and building permit revenues show positive variances compared to the same period last year. Higher permit fees primarily drive the increase in building permit revenues. The growth of business license revenues reflects the Finance department’s ongoing efforts to improve licensing compliance.

At 25% of the fiscal year elapsed, total expenditures stand at \$2.4M, which is 46K, or 2% higher than the same period in FY2025. This amount represents 16% of the current year's budget. Overall, expenditures remain consistent with both the approved budget and prior year spending patterns. The only notable exception is the costs related to flooding recovery, which are subject to insurance reimbursement.



Town of Kiawah Island  
Balance Sheet - Governmental Funds  
Unaudited  
Modified Cash Basis  
9/30/2025

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 29,199,606	\$ -	\$ -	\$ 29,199,606
Cash and Cash Equivalents, Restricted	-	9,265,544	11,022,471	20,288,015
Accounts Receivable	117,628	177,672	-	295,300
Prepaid Item	-	-	-	-
<b>TOTAL ASSETS</b>	<b>29,317,234</b>	<b>9,443,216</b>	<b>11,022,471</b>	<b>49,782,920</b>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Liabilities	107,317	4,250	-	111,567
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	9,306	-	-	9,306
<b>TOTAL LIABILITIES</b>	<b>116,623</b>	<b>4,250</b>	<b>-</b>	<b>120,873</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	55,539	-	-	55,539
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>55,539</b>	<b>-</b>	<b>-</b>	<b>55,539</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>172,162</b>	<b>4,250</b>	<b>-</b>	<b>176,412</b>
<b>FUND BALANCES</b>				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	9,416,755	11,022,471	20,439,225
Victims' Assistance	-	22,211	-	22,211
Unrestricted	29,145,072	-	-	29,145,072
<b>TOTAL FUND BALANCES</b>	<b>29,145,072</b>	<b>9,438,966</b>	<b>11,022,471</b>	<b>49,606,508</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 29,317,234</b>	<b>\$ 9,443,216</b>	<b>\$ 11,022,471</b>	<b>\$ 49,782,920</b>

Town of Kiawah Island  
 Budget to Actuals  
 For the First Three Months Ended 9/30/25  
 Modified Cash Basis /Unaudited

Fiscal 2026

FY2026 VS FY2025

	Y-T-D ACTUALS	TOTAL BUDGET	VARIANCE	% OF BUDGET	FY2024 Y-T-D	\$ VARIANCE	% VARIANCE
<b>Revenue:</b>							
Building Permits	\$ 630,424	\$ 1,577,131	\$ (946,707)	40%	\$ 432,301	\$ 198,123	46%
Business Licenses	918,092	3,800,000	(2,881,908)	24%	460,699	457,393	99%
STR Application Fees	7,200	400,000	(392,800)	2%	10,700	(3,500)	-33%
Franchise Fees	130,000	1,037,300	(907,300)	13%	100,000	30,000	30%
Local Option Tax	224,549	1,000,500	(775,951)	22%	222,132	2,417	1%
State ATAX	-	3,189,161	(3,189,161)	0%	-	-	-
Local ATAX	447,951	1,681,025	(1,233,074)	27%	505,182	(57,231)	-11%
County ATAX	-	700,000	(700,000)	0%	-	-	-
Hospitality Tax	193,474	991,303	(797,829)	20%	185,512	7,962	4%
Waste Management	1,147,821	1,246,500	(98,679)	92%	1,089,338	58,483	5%
Interest	515,657	1,700,000	(1,184,343)	30%	537,486	(21,829)	-4%
Other	83,769	240,567	(156,798)	35%	29,491	54,278	184%
<b>Total Revenue</b>	<b>4,298,937</b>	<b>17,563,487</b>	<b>(13,264,550)</b>	<b>24%</b>	<b>3,572,841</b>	<b>726,096</b>	<b>20%</b>
<b>Expenses:</b>							
<b>Salaries &amp; Benefits:</b>							
Salaries/Regular Employees	682,357	2,706,554	2,024,197	25%	612,459	(69,898)	-11%
Overtime	455	12,000	11,545	4%	1,343	888	66%
Benefits	167,560	890,239	722,679	19%	162,399	(5,161)	-3%
Payroll Tax	48,274	227,279	179,005	21%	43,220	(5,054)	-12%
	<b>898,646</b>	<b>3,836,072</b>	<b>2,937,426</b>	<b>23%</b>	<b>819,421</b>	<b>(79,225)</b>	<b>-10%</b>
<b>Administration/Operations:</b>							
Administration	64,760	117,520	52,760	55%	54,203	(10,557)	-19%
Events	8,300	55,000	46,700	15%	12,190	3,890	32%
Insurance	217,366	269,876	52,510	81%	222,951	5,585	3%
Maintenance	189,223	799,000	609,777	24%	223,573	34,350	15%
Minor Assets & Supplies	35,632	143,400	107,768	25%	43,319	7,687	18%
Miscellaneous	6,800	27,000	20,200	25%	15,200	8,400	55%
Office Equipment	7,095	50,000	42,905	14%	13,563	6,468	48%
Professional Services	57,396	580,000	522,604	10%	123,308	65,912	53%
Travel & Training	15,429	83,300	67,871	19%	13,195	(2,234)	-17%
Utilities	29,942	125,000	95,058	25%	30,783	841	3%
	<b>631,943</b>	<b>2,323,080</b>	<b>1,691,137</b>	<b>27%</b>	<b>752,285</b>	<b>120,342</b>	<b>16%</b>
Consultants	10,943	556,000	545,057	2%	7,054	(3,889)	-55%
Waste Management	350,981	2,100,000	1,749,019	17%	490,695	139,714	28%
Funded from SATAX *	(17,852)	(78,400)	(60,548)	23%	-	17,852	-
<b>Contracted Public Safety Resources:</b>							
Charleston County Deputies	36,897	767,970	731,073	5%	171,463	134,566	78%
Evening Code Enforcement	64,896	389,376	324,480	17%	64,896	-	0%
Beach Patrol	97,333	584,000	486,667	17%	97,333	-	0%
	<b>199,126</b>	<b>1,741,346</b>	<b>1,542,220</b>	<b>11%</b>	<b>333,692</b>	<b>134,566</b>	<b>40%</b>
Funded from SATAX *	(100,673)	(946,379)	(845,706)	11%	(188,157)	(87,485)	46%
<b>Charitable:</b>							
MUSC Pledge	-	200,000	200,000	0%	-	-	0%
Contributions	-	220,000	220,000	0%	-	-	0%
	-	<b>420,000</b>	<b>420,000</b>	<b>0%</b>	-	-	-
Contingency	-	100,000	100,000	0%	-	-	-
<b>ATAX &amp; HTAX :</b>							
Promotional Fund-CVB	-	902,870	902,870	0%	-	-	-
SATAX Town Allocations*	100,298	1,348,779	1,248,481	7%	188,157	87,859	47%
SATAX Other Recipients	68,823	1,558,834	1,490,011	4%	7,248	(61,575)	-850%
Other Uses	74,203	512,000	437,797	14%	46,472	(27,731)	-60%
	<b>243,324</b>	<b>4,322,483</b>	<b>4,079,159</b>	<b>6%</b>	<b>241,877</b>	<b>(1,447)</b>	<b>-1%</b>
<b>Capital Outlay:</b>							
Building	-	300,000	300,000	0%	-	-	-
Infrastructure & Landscape	-	350,000	350,000	0%	-	-	-
Vehicles	70,000	80,000	10,000	88%	2,394	(67,606)	-2824%
Other Capital Expenditures	-	10,000	10,000	0%	16,982	16,982	-
	<b>70,000</b>	<b>740,000</b>	<b>670,000</b>	<b>9%</b>	<b>19,376</b>	<b>(50,624)</b>	<b>-261%</b>
<b>Non-Budgeted</b>							
Flood Loss	143,469	-	(143,469)	100%	-	(143,469)	100%
<b>Total Expenses</b>	<b>2,429,907</b>	<b>15,114,202</b>	<b>12,684,294</b>	<b>16%</b>	<b>2,476,243</b>	<b>46,336</b>	<b>2%</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 1,869,030</b>	<b>\$ 2,449,285</b>	<b>\$ (580,256)</b>		<b>\$ 1,096,598</b>	<b>\$ (772,432)</b>	<b>-70%</b>