

MAYOR:
Bradley D. Belt

TOWN ADMINISTRATOR:
Stephanie Tillerson

TOWN ATTORNEY:
Stafford J. McQuillin III



MAYOR PRO TEMPORE:
Russell A. Berner

COUNCIL MEMBERS:
E. Luke Farrell
Madeleine Kaye
Lance Spencer

WAYS & MEANS COMMITTEE MEETING
Municipal Center Council Chambers
February 3, 2026, 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 January 6, 2026** [Tab 1]
- IV. Citizens' Comments (Agenda Items Only):**
- V. Old Business:**
 - None
- VI. New Business:**
 - A. Review and Recommendation to the Town Council of the Contract with Barrier Island Ocean Rescue for Beach Patrol Services** [Tab 2]
- VII. Chairman's Report:**
- VIII. Treasurer's Report:**
 - A. Monthly Budget Report** [Tab 3]
- 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
January 6, 2026, 10:00 am

Minutes

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*
John Taylor, Jr., *Planning Director*

III. Approval of Minutes:

A. Minutes of the Ways and Means Committee Meeting of December 2, 2025

Chairman Farrell inquired whether there were any edits or additions to the December 2nd Ways and Means Committee meeting minutes. Mayor Belt noted that he had given the clerk a few clarifications and typographical edits. Chairman Farrell mentioned he had a couple of edits to send as well.

Chairman Farrell stated that with those corrections, the minutes were approved.

IV. Citizens' Comments (Agenda Items Only):

No citizens' comments were received on agenda items.

V. Old Business:

None

Chairman Farrell announced he would like to change the order of the new business items, explaining that he felt it made sense to do the monthly budget report before the mid-fiscal year review. He asked if everyone was agreeable to this change.

VI. New Business:

A. Review and Recommendation to the Town Council of the Amendment to the Planning Fee Schedule for the Design Review Board

Mr. Taylor presented proposed amendments to the planning fee schedule that would establish fees for the newly created Design Review Board. The proposed schedule includes different fee categories for single-family, multi-family, and commercial projects, with costs escalating based on the scope and scale of each use type.

Mr. Taylor further explained that staff developed the recommendations by examining comparable communities and considering the overall cost of the permitting process. He provided an example of a 20,000-square-foot commercial building, which would incur approximately \$2,000 in total planning and zoning fees, including \$500 for site plan review, \$1,500 for Design Review Board approval, and \$100 for the zoning permit.

Mayor Belt noted that he had previously discussed the purpose of these fees with the Planning Director, acknowledging that they do not generate significant revenue or cover the full costs of the

review process. However, he confirmed that the proposed fees were consistent with those of other municipalities with statutory design review boards.

Mayor Belt noted the elimination of Landscape and Tree Preservation Board fees from the presented fee schedule and questioned whether this was premature, since the board had not yet been dissolved, though it was anticipated to be combined with the Design Review Board.

Mr. Taylor stated that, rather than having to come back for another approval, the dissolution of the Landscape and Tree Preservation Board would also dissolve these fees. He also noted that the Planning Commission was scheduled to consider an amendment to the zoning code the following day that would eliminate the Tree Preservation Board from the ordinance, with the matter likely to come before the Town Council in February.

Committee Members discussed the timing and procedural approach, including Mayor Belt's proposed amendment to add a footnote to the fee schedule stating that those fees would be deleted or removed upon the dissolution of the Tree Preservation Board. After further discussion, Mayor Belt withdrew the amendment and suggested accepting the staff recommendations as proposed.

Mayor Belt made a motion to recommend to the Town Council to approve the proposed modifications to the Planning Fee Schedule as presented. Committee Member Spencer seconded the motion, and it was unanimously approved.

B. Mid-Fiscal Year 2025-2026 Budget Review

Monthly Budget Report

Ms. Szubert presented the Town's Budget-to-Actual Report for the first five months of the fiscal year, noting that the Budget-to-Actual Report is compiled on a cash basis, and all funds are consolidated.

Overall, for the first five months, the Town's consolidated revenues totaled \$7.6 million, an increase of \$703,000, or 10%, compared to the same period in FY2025. This amount represents 43% of the total budgeted revenues for the current year. Revenues are performing in line with expectations. Business License revenue and Building Permits show positive variances compared to the prior year and are anticipated to remain above budget for the remainder of the fiscal year.

At 42% of the fiscal year elapsed, total expenditures stand at \$4.7 million, which is \$133,000, or 3% higher than the same period in FY2025. This amount represents 31% of the current year's budget. Overall, expenditures remain consistent with both the approved budget and prior year spending patterns.

Mid-Year Budget Review

After evaluating current-year expenditures and comparing them with the original budget estimates, the staff has identified several potential savings.

Ms. Szubert reviewed the identified potential savings:

- Personnel costs; **Salaries & Benefits** - approximately \$130,000-140,000 under budget, including \$75,000 for an unfilled Resiliency Officer position and \$33,000 from budgeted salary adjustments

Mayor Belt indicated he expected future staffing-related issues or needs would be discussed at the strategic planning meeting later in the month. He then outlined several staffing considerations, including the Chief Resiliency Officer position, facility management needs for the new wing upon completion, and contract discussions regarding community service and code enforcement responsibilities with Barrier Island Ocean Rescue.

- **Administration and Operations** – approximately \$270,000 under budget, mostly related to:

- \$35,000 savings in Town-organized events outside of Arts Council programming. (budgeted \$50,000, spent \$11,000 to date)
- Approximately \$100,000 savings in **Maintenance Costs** resulting from lower landscaping contract costs and reduced scope for planned enhancements. (lower than the lowest bidder estimate)
- \$100,000 projected savings in **Professional Services**, primarily due to reduced legal service costs. (spent \$150,000 to date of \$504,000 budgeted, plus \$80,000 in prepaid legal from insurance)
- \$33,000 savings in **Travel and Training**, due to reduced travel activity.

Mayor Belt expressed surprise about the legal services projection. He mentioned pending issues, including Captain Sams Spit litigation, franchise-related issues, Seabrook Island utility, and development agreements, among others. He noted that they could be significant expenditures but would still be projected to remain below budget. Ms. Szubert added an explanation of the optional prepaid legal insurance purchased by the Town that will reimburse \$80,000 in legal fees for the three cases last year and the one case already in progress this year.

- **Consulting Services** - projected to be \$156,000 lower than the budget. These savings result from certain projects being deferred to the next fiscal year or completed at lower-than-budgeted costs, including the zoning ordinance update, stormwater management review, and GIS shapefile mapping.
- **Public Safety Resources** - projected to be \$608,000 lower than budget, primarily due to reduced deputy coverage, adjusted eight-hour shifts for 3 to 4 days per week.

Mayor Belt provided context about the evolving relationship with the Charleston County Sheriff's Office. The previous contract for 24/7 coverage with two deputies was terminated, and the new sheriff implemented a different structure with higher hourly rates (\$75/hour versus the previous \$55/hour). The Town has shifted to a more limited approach, using deputies for specific shifts rather than continuous coverage, resulting in significant savings.

- **Charitable Contributions** - projected to be \$50,000 higher than the budget, reflecting an increase approved last month by the Town Council.
- A contingency of \$100,000 in the budget, which is not expected to be needed given the projected savings.
- **Capital Outlay** - projected to be \$216,000 lower than the budget. This net reduction reflects:
 - \$93,000 increase in Building-Related costs to cover architectural costs associated with the design of the new building wing.
 - \$300,000 lower cost for **Infrastructure and Landscape** projects due to the deferral of patching work on Beachwalker Drive and Kiawah Island Parkway until after completion of the Ocean Pines construction project, and Betsy Kerrison enhancements not anticipated to happen this fiscal year.

Ms. Szubert concluded by stating that overall, expenditures are projected to be approximately \$1.4 million below budget for the fiscal year.

Committee Members engaged in an in-depth discussion of traffic and infrastructure priorities, as well as the reasons for excess business license collections.

Ms. Szubert also mentioned that the internal control assessment had been completed and would be presented at the Town Council meeting later that day.

Mayor Belt addressed one of the report's findings regarding credit cards. Although the finding was not deemed material, it identified a need to refine credit card processes despite existing restrictions

on each card. Chairman Farrell noted the auditor had a real sensitivity about credit cards due to experiences with other organizations, but was comfortable once they understood the Town's procedures and controls.

VII. Chairman's Report:

Chairman Farrell briefly noted that the Audit Committee was pleased with the work done on the assessment of financial controls and the outcome. He reported that the external reviewer was extremely satisfied with the Town's overall controls and financial standing.

VIII. Treasurer's Report:

A. Monthly Budget Report

This item was covered during the Mid-Fiscal Year Budget Review discussion.

IX. Citizens' Comments:

There were no citizens' comments.

X. Committee Member's Comments:

There were no Committee Member comments.

XI. Adjournment:

Chairman Farrell adjourned the meeting at 10:53 am.

Submitted by,

Petra S. Reynolds, Town Clerk

Date



Tab | 2

WAYS AND MEANS

Agenda Item

- I. Coordinate response as necessary with other agencies to assist those in need and/or report any potentially dangerous or illicit activity;

2. Schedule:

Contractor shall perform work daily in accordance with the following schedule:

October 1 through Thursday before Easter

Two employees (two vehicles).

Workday: 8:00 a.m. to Midnight

Friday before Easter through May 14

Three employees (three vehicles), patrolling independently to maximize coverage. One vehicle will be operated by the supervisor of the day.

Workday: 8:00 a.m. to Midnight

May 15 through Thursday before Memorial Day

Four employees (four vehicles) patrolling independently for maximum coverage. One person will be designated as the supervisor. Shifts will be staggered and overlapping 8-hour shifts to ensure adequate coverage and response during workday hours.

Workday: 7:00 a.m. to Midnight

Friday before Memorial Day through August 15

Eight employees (eight vehicles) patrolling independently for maximum coverage. One person will be designated as the supervisor. Shifts will be staggered and overlapping 8-hour shifts to ensure adequate coverage and response during workday hours.

Workday: 7:00 a.m. to Midnight

August 16 through Labor Day Monday

Five employees (five vehicles) patrolling independently for maximum coverage. One person will be designated as the supervisor. Shifts will be staggered and overlapping 8-hour shifts to ensure adequate coverage and response during workday hours.

Workday: 7:00 a.m. to Midnight

Tuesday After Labor Day through September 30

Three employees (three vehicles), patrolling independently to maximize coverage. One vehicle will be operated by the supervisor of the day.

Workday: 8:00 a.m. to Midnight

3. Agreement Amount:

The agreement amount is One Million Two Hundred Eighty Thousand Two Hundred Twenty dollars (\$1,280,220.00) per annum. Contractor shall present an itemized invoice on or about the first of each month, beginning March 1, 2026. Town shall have fifteen days in which to pay invoice.

4. Term:

This Agreement shall be for a (four-year) term commencing on the ____ day of _____, 2026 and expiring on the ____ day of _____, 2030.

5. Requirements in Scope of Work:

- A. The physical limits of the work shall be within the Town of Kiawah Island's jurisdictional boundaries, one mile seaward into the Atlantic Ocean, and to the midpoint of any adjacent navigable waterways.
- B. Contractor shall provide and maintain all necessary vehicles and watercraft to perform services under this Agreement. Vehicles shall be uniform in appearance with approved decals and properly equipped, including at least one vehicle capable of medical transport. Watercraft shall be equipped for water rescue.
- C. Contractor shall provide portable radios compatible with the Town's radio system and cell phones with dedicated numbers. Contractor is responsible for the proper operation and maintenance of all communication equipment.
- D. Employees of the Contractor must know and comply with all ordinances of the Town and all policies and procedures of the Public Safety Department.
- E. Contractor shall provide any and all safety, rescue, and medical equipment.
- F. Automated External Defibrillators (AEDs) will be supplied and maintained by Contractor.
- G. Contractor employees shall bury dead marine life on the beach after following the established protocol for such burial, as directed by the Town's Wildlife and Natural Resources Department.
- H. Contractor shall maintain a daily activity log and submit such information to the Town's Public Safety Director. Monthly reports shall be submitted to the Public Safety Director and Chair of the Public Safety Committee by the fifth of every month
- I. Incident reports of significant events should be submitted to the Town's Public Safety Director as promptly as possible, but in no event less than 24 hours after the event.

- J. Contractor shall maintain the minimum requirements for open water beach patrol and lifeguard agencies in accordance with nationally accepted standards set forth by the United States Lifesaving Association (USLA).
- K. Contractor shall provide two marked 4x4 vehicles with light bars and all necessary safety equipment for code enforcement duties.
- L. Incident reports and enforcement activity shall be logged into **CitizenServe** and Watch Tower. The Contractor shall provide the Public Safety Director with access to Watch Tower, or other platform as determined by the Town.
- M. Contractor shall participate in Town meetings as requested by the Mayor, Town Administrator, or Public Safety Director.
- N. Adhere to code enforcement priorities established by the Mayor, Town Administrator, or Public Safety Director.

6. Qualified Employees:

- A. Each employee shall possess and keep current the following:
 - USLA open water lifeguard certification (beach patrol employees)
 - CPR/AED **certification**
 - At a minimum, Emergency Medical Responder
 - First aid training according to USLA guidelines
 - Current driver's license
 - All certifications must be obtained prior to independent assignment
 - Code enforcement training provided by Town
 - Background check performed by contractor and kept on file for the duration of employment
 - Employee records must be available to the Town's Administrator or Public Safety Director upon request
- B. Supervisors
 - A supervisor will be designated each day
 - Must meet all employee qualifications listed above
 - Shall ensure reports are submitted in a timely manner
 - Will follow the above schedule for supervision of vehicles
 - EMT- Basic or above

7. Appearance:

- A. All employees shall wear matching uniforms.

- B. Uniforms will be worn while on patrol and will be clearly identifiable as beach patrol or code enforcement.
- C. All employees shall maintain a professional attitude and appearance.
- D. Employees shall possess the physical ability to complete all job elements and duties as required.

8. Liability and Insurance:

- A. The Contractor shall carry and maintain Workman's Compensation insurance in statutory amounts for his employees. Contractor must provide Town with certification of this coverage.
- B. Contractor shall carry a comprehensive general liability policy of at least one million dollars (\$1,000,000) per occurrence (combined single limit of liability) to cover operations, equipment, and contractual liability. The policy shall name Town of Kiawah Island as an additional insured. Contractor must provide Town with copies of this policy.
- C. The Contractor shall maintain automobile insurance liability policies on all vehicles with at least five hundred thousand/one million dollars (\$500,000/\$1,000,000) coverage. Contractor shall provide Town with copies of these policies.
- D. The Contractor shall defend, indemnify, and hold harmless the Town of Kiawah Island, its elected officials, and employees from and against any and all actions, costs, claims, losses, expenses and/or damages arising out of performance of the work by the employees of Contractor.

9. Termination:

- A. This Agreement may be terminated by either party upon the anniversary date with at least thirty (30) days prior written notice, or by Town at its sole discretion with five (5) days prior written notice.
- B. This Agreement may be terminated by either party if the other party commits a material breach that remains uncured for ten (10) business days after written notice. Contractor may also terminate with five (5) days written notice if Town fails to pay amounts due.
- C. Upon termination for any reason other than Contractor's material breach, Town shall pay all sums due and outstanding.

10. Modification:

This agreement may not be modified except by written consent of both parties, such consent to be given by authorized representatives of both parties.

11. Independent Contractor Status:

Contractor is an independent contractor and not an employee of Town. Nothing in this Agreement shall be construed to create an employer-employee relationship, partnership, or joint venture between Town and Contractor. Contractor shall be solely responsible for the payment of all taxes, including federal, state, and local taxes arising out of the Contractor's activities in accordance with this Agreement, including but not limited to federal and state income tax, Social Security tax, unemployment insurance taxes, and any other taxes or fees.

12. Force Majeure:

Neither party shall be liable for any failure to perform or delay in performance due to any cause beyond such party's reasonable control, including without limitation, any acts of God, including flood, earthquake, tornado, storm, hurricane, fire, or epidemics or pandemics; acts of terrorism, war or public enemy, civil disobedience, riots, sabotage, or labor disputes; labor or material shortages or delays; restraint by court order or public authority (whether valid or invalid) (a "Force Majeure Event"). In the event of a Force Majeure Event, the time for the affected party's performance will be extended for a period of time reasonably necessary to overcome the delay caused by such Force Majeure Event.

13. Choice of Law and Disputes:

This Agreement shall be governed by and construed according to the laws of the State of South Carolina, without regard to conflicts of law. Any dispute arising out of or relating to this Agreement shall be resolved in the courts of Charleston County, South Carolina, and each party hereby consents to the exclusive jurisdiction and venue of such courts.

14. Notices:

All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when personally delivered, or three (3) days after being sent by certified mail, return receipt requested, postage prepaid, or one (1) day after being sent by overnight courier, to the addresses set forth in this Agreement or to such other address as either party may designate in writing.

15. Suspension of Services:

The Mayor of the Town of Kiawah Island or the Town Administrator may order the suspension of Contractor's services to be rendered hereunder in whole or in part for such time deemed necessary because of the failure of the Contractor to comply with any of the requirements of this Agreement. When the Mayor or the Administrator orders any suspension of such services, Contractor shall not be entitled to any payment for such services with respect to the period during which such services are suspended and shall not be entitled to any costs or damages

resulting from such suspension. The Mayor or the Administrator may order Contractor in writing to suspend, delay, or interrupt all or any part of the services for such period of time as he/she may determine to be appropriate for the convenience of the Town. The rights and remedies of Town provided in this Section are in addition to any other rights and remedies provided by law or under this Agreement.

16. State and Local Taxes:

Contractor shall indemnify and hold harmless Town for any loss, cost, or expense incurred by, levied upon or billed to Town as a result of Contractor's failure to pay any tax of any type due in connection with this Agreement.

17. Compliance with Laws:

Contractor shall comply with all applicable federal, state, and local laws, ordinances, and rules and regulations (including but not limited to any laws, ordinances, or regulations relating to OSHA and SCDHEC) throughout the duration of this Agreement. Contractor shall be responsible for compliance with any such law, ordinance, rule, or regulation, and shall hold Town harmless and indemnify same in the event of non-compliance.

18. Safety, Health, and Security Precautions:

Contractor shall take proper safety, health, and security precautions to protect its workers and Town's property, workers, and the public at all times during the term of this Agreement. Contractor will also use best efforts to provide the services contemplated herein in a professional, efficient manner and ensure that its employees are well qualified to provide the services required in this Agreement.

19. Assignment:

Contractor shall not assign or transfer this Agreement or any rights or obligations hereunder without the prior written consent of Town. Any attempted assignment without such consent shall be void.

20. General Provisions:

- A. This Agreement is binding upon and shall inure to the benefit of each party's respective successors, assigns, and affiliates.
- B. The headings in this Agreement are used as a matter of convenience and shall not be construed to in any way define, limit, or describe the scope or intent of any provision of this Agreement.
- C. A party's failure or neglect to enforce any provision hereof shall in no way constitute a waiver of such party's rights under any other provision. No

waiver, alteration, or modification of this Agreement shall be valid unless made in writing and signed by an authorized representative of both parties.

D. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations, representations, or agreements relating thereto either written or oral.

E. If any provision of this Agreement is found for any reason to be invalid or unenforceable, such provision shall be deemed deleted and replaced by an enforceable provision which, insofar as possible, achieves the same economic and other benefits for the parties as the severed provision was intended to achieve, and the remaining provisions of this Agreement shall continue in full force and effect.

Effective Date: This agreement shall be effective _____, 2026.

WITNESSES:

TOWN OF KIAWAH ISLAND

By:
Its: Mayor

ISLAND BEACH SERVICE, LLC
dba BARRIER ISLAND OCEAN RESCUE

By:
Its: Owner



WAYS AND MEANS

Agenda Item



Memorandum

TO: Chair and Members of Ways and Means Committee
FROM: Dorota Szubert, Finance Director
SUBJECT: Budget Report for the First Three Months Ended 12/31/2025
DATE: February 3, 2026

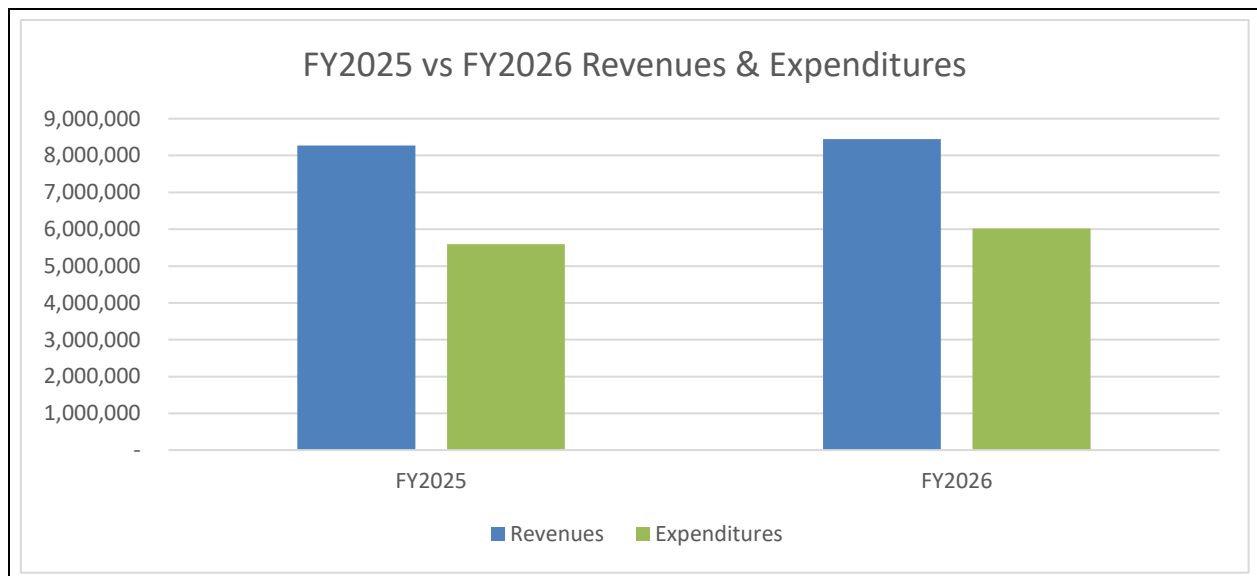
Presented here is the Town's Balance Sheet as of December 31, 2025, and the Budget to Actual Report for the first six months of the fiscal year. The Budget-to-Actual Report is compiled on a cash basis, and all funds are consolidated.

As of December 31, 2025, the Town's governmental funds combined have an ending fund balance of approximately \$50.4M, reflecting an increase of approximately \$2.4M from June 30, 2025. The total fund balance consists of:

- Unassigned Fund Balance (available for discretionary spending): \$28.6M (57%)
- Capital and Emergency Reserves: \$11.1M (22%)
- Restricted for Tourism-Related Funding: \$10.7M (21%)

Overall, for the first six months, the Town's consolidated revenues totaled \$8.4M, an increase of \$175K, or 2%, compared to the same period in FY2025. This amount represents 48% of the total budgeted revenues for the current year. Revenues are performing in line with expectations. Business license revenue shows positive variances compared to last year. The growth of business license revenue reflects the collection of the license fee from one-time projects and the Finance department's ongoing efforts to improve licensing compliance.

At 50% of the fiscal year elapsed, total expenditures stand at \$6M, which is 417K, or 7% higher than the same period in FY2025. This amount represents 40% of the current year's budget. Overall, expenditures remain consistent with both the approved budget and prior year spending patterns.



Town of Kiawah Island
 Balance Sheet - Governmental Funds
 Unaudited
 Modified Cash Basis
 December 31, 2025

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 28,685,919	\$ -	\$ -	\$ 28,685,919
Cash and Cash Equivalents, Restricted	-	10,560,291	11,130,250	21,690,541
Accounts Receivable	101,917	177,672	-	279,589
Prepaid Item	-	-	-	-
TOTAL ASSETS	28,787,836	10,737,963	11,130,250	50,656,048
LIABILITIES				
Accounts Payable and Accrued Liabilities	119,704	24,561	-	144,265
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	9,306	-	-	9,306
TOTAL LIABILITIES	129,010	24,561	-	153,571
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	55,539	-	-	55,539
TOTAL DEFERRED INFLOWS OF RESOURCES	55,539	-	-	55,539
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	184,549	24,561	-	209,110
FUND BALANCES				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	10,691,191	11,130,250	21,821,440
Victims' Assistance	-	22,211	-	22,211
Unrestricted	28,603,287	-	-	28,603,287
TOTAL FUND BALANCES	28,603,287	10,713,402	11,130,250	50,446,938
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 28,787,836	\$ 10,737,963	\$ 11,130,250	\$ 50,656,048

Town of Kiawah Island
 Budget to Actuals
 For the First Six Months Ended 12/31/25
 Modified Cash Basis /Unaudited

	Fiscal 2026				FY2026 VS FY2025		
	Y-T-D ACTUALS	TOTAL BUDGET	VARIANCE	% OF BUDGET	FY2025 Y-T-D	\$ VARIANCE	% VARIANCE
Revenue:							
Building Permits	\$ 1,322,442	\$ 1,577,131	\$ (254,689)	84%	\$ 1,285,980	\$ 36,462	3%
Building Permits-Special Projects	-	-	-	-	437,092	(437,092)	-
Business Licenses	1,115,481	3,800,000	(2,684,519)	29%	586,437	529,044	90%
STR Application Fees	14,700	400,000	(385,300)	4%	18,900	(4,200)	-22%
Franchisee Fees	162,005	1,037,300	(875,295)	16%	186,055	(24,050)	-13%
Local Option Tax	484,989	1,000,500	(515,511)	48%	475,261	9,728	2%
State ATAX	1,269,333	3,189,161	(1,919,828)	40%	1,216,918	52,415	4%
Local ATAX	954,340	1,681,025	(726,685)	57%	946,654	7,686	1%
County ATAX	245,143	700,000	(454,857)	35%	329,677	(84,534)	-26%
Hospitality Tax	451,951	991,303	(539,352)	46%	439,679	12,272	3%
Waste Management	1,260,693	1,246,500	14,193	101%	1,214,896	45,797	4%
Interest	1,027,289	1,700,000	(672,711)	60%	1,045,428	(18,139)	-2%
Other	135,256	240,567	(105,311)	56%	85,719	49,537	58%
Total Revenue	8,443,622	17,563,487	(9,119,865)	48%	8,268,696	174,926	2%
Expenses:							
Salaries & Benefits:							
Salaries/Regular Employees	1,312,777	2,706,554	1,393,777	49%	1,224,204	(88,573)	-7%
Overtime	2,037	12,000	9,963	17%	2,468	431	17%
Benefits	485,725	890,239	404,514	55%	412,602	(73,123)	-18%
Payroll Tax	140,327	227,279	86,952	62%	110,687	(29,640)	-27%
	1,940,866	3,836,072	1,895,206	51%	1,749,961	(190,905)	-11%
Administration/Operations:							
Administration	85,920	117,520	31,600	73%	52,978	(32,942)	-62%
Communications	41,648	72,984	31,336	-	35,764	(5,884)	-16%
Events	11,704	55,000	43,296	21%	12,190	486	4%
Insurance	237,585	269,876	32,291	88%	223,069	(14,516)	-7%
Maintenance	352,020	799,000	446,980	44%	366,092	14,072	4%
Minor Assets & Supplies	42,903	143,400	100,497	30%	45,112	2,209	5%
Miscellaneous	8,910	27,000	18,090	33%	15,524	6,614	43%
Office Equipment	21,407	50,000	28,593	43%	18,600	(2,807)	-15%
Professional Services	187,021	580,000	392,979	32%	154,597	(32,424)	-21%
Travel & Training	23,568	83,300	59,732	28%	19,680	(3,888)	-20%
Utilities	57,164	125,000	67,836	65%	81,448	24,284	30%
	1,069,850	2,323,080	1,253,230	46%	1,025,054	(44,796)	-4%
Consultants	56,185	556,000	499,815	10%	92,072	35,887	39%
Waste Management	1,046,045	2,100,000	1,053,955	50%	966,038	(80,007)	-8%
Funded from SATAX *	(35,704)	(78,400)	(42,696)	46%	-	35,704	-
Contracted Public Safety Resources:							
Charleston County Deputies	60,802	767,970	707,168	8%	384,418	323,616	84%
Evening Code Enforcement	194,688	389,376	194,688	50%	194,688	-	0%
Beach Patrol	291,996	584,000	292,004	50%	291,996	-	0%
	547,486	1,741,346	1,193,860	31%	871,102	323,616	37%
Funded from SATAX *	(264,599)	(946,379)	(681,780)	28%	(507,311)	(242,712)	48%
Charitable:							
MUSC Pledge	-	200,000	200,000	0%	-	-	0%
Contributions	-	220,000	220,000	0%	-	-	0%
	-	420,000	420,000	0%	-	-	-
Contingency	-	100,000	100,000	0%	-	-	-
ATAX & HTAX:							
Promotional Fund-CVB	373,299	902,870	529,571	41%	357,576	(15,723)	-
SATAX Town Allocations*	457,589	1,348,779	891,190	34%	507,311	49,722	10%
SATAX Other Recipients	590,735	1,558,834	968,099	38%	363,153	(227,582)	-63%
Other Uses	122,124	512,000	389,876	24%	109,642	(12,482)	-11%
	1,543,747	4,322,483	2,778,736	36%	1,337,682	(206,065)	-15%
Capital Outlay:							
Building	20,000	300,000	280,000	7%	-	(20,000)	-
Infrastructure & Landscape	14,891	350,000	335,109	4%	-	(14,891)	-
Vehicles	70,000	80,000	10,000	88%	23,944	(46,056)	-192%
Other Capital Expenditures	6,237	10,000	3,763	62%	39,129	32,892	-
	111,128	740,000	628,872	15%	63,073	(48,055)	-76%
Total Expenses	6,015,004	15,114,202	9,099,198	40%	5,597,672	(417,333)	-7%
Net Changes in Fund Balance	\$ 2,428,618	\$ 2,449,285	\$ (20,667)		\$ 2,671,025	\$ 242,407	9%