

**MAYOR:**  
Bradley D. Belt

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

**TOWN ADMINISTRATOR:**  
Stephanie Tillerson

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



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

**WAYS & MEANS COMMITTEE MEETING**  
**Municipal Center Council Chambers**  
**January 6, 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 December 2, 2025 [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 Amendment to the Planning Fee Schedule for the Design Review Board [Tab 2]
  - B. Mid-Fiscal Year 2025-2026 Budget Review [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**  
**December 2, 2025, 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*  
Brian Gottshalk, *Public Works Manager*

**III. Approval of Minutes:**

**A.** Minutes of the Ways and Means Committee Meeting of September 9, 2025

Chairman Farrell inquired whether there were any edits or additions to the Ways and Means Committee meeting minutes of September 9<sup>th</sup>. With no corrections, the minutes were approved as submitted.

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

No citizens' comments were received on agenda items.

**V. Old Business:**

None

**VI. New Business:**

**A.** Review and Recommendation 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 A - Business License Rate Schedule

Chairman Farrell introduced the new business item to review Ordinance 2025-17, which amends the finance and taxation article, which includes the municipal business licenses and rate schedule chapter.

Ms. Szubert began her presentation by stating that this was the second reading of this ordinance, which was presented to the Committee at last month's meeting. She explained that the ordinance contained two key items. First, she detailed the classification changes that require approval of the updated class schedule, which is required by South Carolina law. Every couple of years, the IRS evaluates the business license classes and may make changes to the classes. She specifically noted that the current change, about 1800 businesses, will change classes. The majority are short-term rental and management companies that will go from class 7 to class 8.

Ms. Szubert stated that the revenue implications of those changes would be a drop in business license revenues. At the first reading, the staff recommended not changing the rates, but after speaking with Chairman Farrell, the staff now recommends slightly increasing business license fees to offset potential revenue losses from these classification changes. The proposal shown in Exhibit A would leave the base rate unchanged while increasing the rate per \$1,000 by \$0.10. She noted that assuming businesses report the same revenue as the previous year, this adjustment should allow the Town to break even despite the classification changes.

Chairman Farrell provided additional context, explaining that, after reviewing the revenue drop and the potential for a larger drop depending on what happens with the economy, the rate adjustment was calculated very close to the break-even point, keeping the increase as low as possible while still covering all costs without generating additional revenue. He emphasized the Town was not trying to make extra money, but rather to ensure there was no reduction in revenue.

**Mayor Belt made a motion to approve the staff's recommendation and recommend to the Town Council the approval of Ordinance 2025-17, with the updated class schedule and a \$0.10 increase in the rate after \$1,000 in gross receipts. Committee Member Spencer seconded the motion.**

Mayor Belt then provided important historical context, noting that at the previous Ways and Means meeting, the Committee had approved the staff's original recommendation not to make any adjustment in the fee rate. However, following discussions between the Chairman and the Finance Director and a better understanding of the potential revenue impact, the Committee was now reconsidering.

Chairman Farrell acknowledged this and added more detail, which included keeping the schedule very simple and very clean, which was very important to our Finance Director, and also to be consistent, so it stayed clean as you got larger and larger, and not punish the smaller organizations, but keep it just a flat rate across the board.

Mayor Belt noted that at the last meeting he accepted the staff's recommendation but pushed back a bit, recognizing that Chairman Farrell had different views on potential revenue impacts. At the time, he didn't feel strongly about the staff recommendation in part because the revenue impact wasn't really material. Still, as a policy matter, he was comfortable going along with the current staff recommendation.

**Following the discussion, the motion to recommend the approval of Ordinance 2025-17 was unanimously approved.**

Before moving to the next item, Chairman Farrell welcomed Mayor Pro Tem Berner to the meeting.

#### **B. To Consider Approval of the Tree Work Project on Kiawah Island Parkway**

Mr. Gottshalk began his presentation by stating that the landscape in the right-of-way along the Kiawah Island Parkway was the Town's responsibility to maintain for safety and aesthetics. He then outlined some of the current issues:

- Trees and canopies currently hang low over the roadway and leisure trail, requiring clearance to mitigate safety issues for motorists and users of the leisure trail.
- Many specimen trees need pruning for health and appearance
- The work would eliminate safety issues and improve the look of the Parkway as travelers travel to and from the island

Mr. Gottshalk detailed the procurement process, which included Town staff developing a scope of work to present to potential bidders. The scope included pruning for safety, tree health, and overall look of the parkway, including vine control on front-facing trees and vegetation. He noted that staff conducted multiple ride-alongs with two interested companies to ensure the full scope of the project was understood and that equal bids would be submitted.

Mr. Gottshalk indicated that Town staff reached out to 3 companies, and two bids were received:

- **Raulston Services Inc.**      \$52,875
- **Arbor Care**                      \$50,750 plus \$2,250/day for traffic control

Mr. Gottshalk indicated that both bids include the same scope of work and that staff recommended Raulston Services, noting they could start immediately, and that their bid included traffic control.

He then requested that the Ways and Means Committee approve the proposal from Raulston Services to perform the work along the Kiawah Island Parkway as described in the scope of work.

Mr. Gottshalk stated that the project would take approximately 10 days, adding an important budget note: 70% of the costs would be covered by Restricted Funds, with 30% by General Funds.

Mr. Gottshalk confirmed that Raulston's bid included traffic control. He also provided additional context, noting that Raulston Services was the contractor that performed the work in and around the roundabout a month or so ago, so they were familiar with the work. They were also the primary contractor for the Kiawah Island Community Association. Mayor Belt added that Raulston also performed the same scope of work along Beachwalker Drive earlier this year.

Chairman Farrell raised a concern that the traffic control was broken out by Arbor Care, but didn't find any mention of traffic control in Raulston's estimate. Mr. Gottshalk confirmed that it was included, but before signing a contract, he would request further explicit confirmation that traffic control is included in their bid.

Chairman Farrell questioned whether Mr. Gottshalk would be using a standard bid contract or theirs. Mayor Belt explained that this is a fairly simple scope of work, not an ongoing contractual or vendor relationship, and the standard form of contract is generally best suited for a large-scale vendor or ongoing contractual relationships.

Mr. Gottshalk added that the Town does have a scope-of-work contract that HSB, the Town's legal team, has reviewed and can implement.

***Committee Member Spencer made a motion to approve the proposal from Raulston Services Inc. for \$52,875 to perform tree work along Kiawah Island Parkway. Mayor Belt seconded the motion.***

Mayor Belt provided additional context, stating that this is budgeted work, noting a significant budget for landscape maintenance and improvements, and that this was part of an ongoing effort to maintain rights-of-way along public roads, following similar work at the roundabout and on Beachwalker Drive. He explained that this project was more expensive than the Beachwalker Drive work due to its larger scope (2 miles vs. 0.75 miles) and the more extensive treescape, which required more traffic control, much more critical on Kiawah Island Parkway than it was on Beachwalker Drive.

Mayor Belt added that this tree work is on top of the extraordinarily good work that LandOne has done along the leisure trail and right-of-way, clearing much of the underbrush. Kiawah has an extraordinary number of grand trees along Kiawah Island Parkway, particularly live oaks that have been hidden from view and will be a little more prominent and visible.

Mayor Belt suggested a correction or addition that the approval would be contingent on revising the bid documents to clarify that traffic control is included in the bid.

***Following the discussion, the motion to approve the proposal from Raulston Services Inc. to perform tree work along Kiawah Island Parkway, contingent upon clarification that traffic control is included in the bid, was unanimously approved.***

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

Chairman Farrell deferred to Ms. Szubert to discuss both the financial audit and the internal controls assessment.

Ms. Szubert began by stating that the Audit Committee met last month to review the initial draft, provided comments that were largely incorporated by the auditors, and would meet the following Monday again for what was hoped to be a final review. An executive summary of the findings would be presented at the next Town Council meeting.

Chairman Farrell provided clarification, noting that most of the suggested changes focused on tone rather than substance, making the presentation more positive.

**VIII. Treasurer's Report:**

**A. Monthly Budget Report**

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

Overall, for the first four months, the Town's consolidated revenues totaled \$6.4 million, an increase of \$690,000, or 12% compared to the same period in FY2025. This amount represents 37% of the total budgeted revenues for the current year. Revenues are performing in line with expectations. Business license revenue shows positive year-over-year variances, reflecting the Finance department's ongoing efforts to improve licensing compliance.

At 34% of the fiscal year elapsed, total expenditures stand at \$4.2 million, which is \$230,000, or 6% higher than the same period in FY2025. This amount represents 28% 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 \$232,000 in costs related to flooding recovery, which are subject to insurance reimbursement.

Looking ahead, Ms. Szubert stated that she would work on the midyear budget review this month and present comparisons at the next Ways and Means Committee meeting to determine whether any budget amendments are needed or if there will be any major changes in the future. With the exception of the building extension, she did not foresee any overages in expenditures.

Mayor Pro Tem Berner observed that the administration line item is 69%, which is a large percentage given the time expended, and, while not a large number in total, he questioned what is included in it.

Ms. Szubert indicated that an example was the copier leases. She further explained: "It's not administration like Stephanie's department. It's more of running the building. Not maintenance, but clerical."

**IX. Citizens' Comments:**

No Citizens' Comments were received.

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

Mayor Belt raised an important future item, noting that at some point the Ways and Means Committee would need to address issues related to cost allocation or expenditures associated with the Civic and Cultural Center project, in addition to Ms. Szubert, who is likely to come back in January or February with potential midyear budget adjustments.

**XI. Adjournment:**

*Chairman Farrell adjourned the meeting at 10:23 am.*

Submitted by,

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**Petra S. Reynolds, Town Clerk**

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**Date**



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## **WAYS AND MEANS**

### **Agenda Item**

**MAYOR:**  
Bradley D. Belt

**TOWN ADMINISTRATOR:**  
Stephanie Tillerson

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



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

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

## **MEMORANDUM**

**TO:** Town of Kiawah Island

**FROM:** John Taylor, Jr., Planning Director

**DATE:** January 6, 2026

**SUBJECT: Planning Department Fee Schedule Change**

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Town Council approved the establishment of Design Review Standards and a Town of Kiawah Island Design Review Board on December 2, 2025. Upon constitution of the Design Review Board Charter, the proposed changes to the Planning Fee Schedule provide the administrative processing of applications for design review pursuant to adopted standards.

Fees are comparable to other community types. However, in order to streamline processing of applications, opposed to a separate fee for each individual review required with separate submittals, the proposed fee schedule incorporates a one-time fee payment structure for the sequence of reviews required or development projects. Citizenserve the Town's online permitting system will track each review stage depending on the review type (i.e. preliminary or final).

The proposed changes to the Planning Fee Schedule also reflect the recommendation to eliminate the Landscape and Tree Preservation Board and have the established Design Review Board administer those functions.

The Kiawah Island Architectural Review Board current fees are incorporated as a reference only.

**Please see the attached draft fee schedule.**

**DRAFT**



## Town of Kiawah Island Planning Department Fee Schedule

Amended: January 6, 2026

Effective: January 6, 2026

<u>Service</u>	<u>Fee</u>
<b>A. ORDINANCES AND PLANS</b>	
1. Town of Kiawah Island Land Use Planning and Zoning Code Ordinance	\$50.00
2. Town of Kiawah Island Comprehensive Plan	\$90.00
3. Ordinance, Plans & documents in digital form	\$10.00
<b>B. COPIES</b>	
1. Black & White Copies 8.5 x 11 (Single-sided pages)	\$0.15
2. Black & White Copies 8.5 x 11 (Double-sided pages)	\$0.25
3. Black & White Copies 11 x17	\$0.75
4. Color Copies 8.5 x11 (Single-sided pages)	\$0.75
5. Color Copies 8.5 x11 (Double-sided pages)	\$1.25
6. Color Copies 11x17	\$2.00
<b>C. MAPS</b>	
1. Entire Town Zoning or Future Land Use data maps 11x17	\$5.00
2. Entire Town Zoning or Future Land Use data maps 24x36	\$20.00
3. Specific Area Town Zoning or Future Land Use data maps 11x17	\$5.00
4. Specific Area Town Zoning or Future Land Use data maps 24x36	\$20.00
5. Special Requests (Customized maps); Example, parcel boundaries with CAMA Data or other associated data, study areas, municipal boundaries, etc.	\$60.00 per hour
<b>D. RECORDINGS</b>	
1. Copies of Tape/Digital Recordings	\$35.00
<b>E. SUBDIVISION PLATS</b>	
1. One Lot or Exempt Plat	\$50.00
2. 2-10 Lots or Minor Subdivision Plat	\$100.00 + \$10/lot
3. 11 or more Lots or Preliminary Plat for Major Subdivision	\$200.00 + \$10/lot
4. Conditional Plat	\$200.00 + \$10/lot
5. Final Plat	\$100.00 + \$10/lot
6. Public Improvement(s) Review (Engineering)	\$100.00 + \$10/lot
7. Appeals of Subdivision Related Administrative Decisions	\$300.00
<b>F. ZONING</b>	
1. Zoning Verification	\$25.00
<b>G. ZONING PERMITS</b>	
1. Temporary Zoning Permit Fee	\$50.00
2. Protected/Grand Tree Removal Permit (Zoning Permit)	\$75.00

# DRAFT

<u>Service</u>	<u>Fee</u>
3. Residential Land Disturbance	\$25.00
4. Residential Zoning Permit	\$25.00
5. Home Occupation	\$75.00
6. Commercial and Industrial Zoning Permits:	
a. Up to 5,000 SF and greater building size	\$75.00
b. 5,000 SF and greater building size	\$100.00
<b>H. ZONING AND COMPREHENSIVE PLAN AMENDMENTS</b>	
1. Zoning Map Amendments [Rezoning] including Form-Based Zoning District Applications	\$325.00 + \$10/acre
2. Planned Development (PD) Zoning District Applications	
a. Less than 10 acres	\$350.00 + \$10/acre
b. 10-99 acres	\$1,200.00 + \$15/acre
c. 100 acres or greater	\$1,800.00 + \$20/acre
3. Amendment to existing Planned Development text	\$400.00 + \$2/acre
4. Sketch Plan Amendment	\$350.00 + \$2/acre
5. Zoning and Land Development Regulations Ordinance Text Amendments	\$350.00
6. Comprehensive Plan Amendments	\$350.00
<b>I. DEVELOPMENT AGREEMENT APPLICATIONS</b>	
1. Development Agreement Application Fees	<ul style="list-style-type: none"> <li>• \$900 + \$10/acre; and</li> <li>• Applicants may be required by Council to provide funds to the Town to hire third party consultants and/or experts necessary to assist the Town in reviewing and evaluating the application.</li> </ul>
<b>J. SITE PLAN REVIEW</b>	
1. Limited Site Plan Review	\$150.00
2. Up to 5,000 SF building size or up to 10 acres if no buildings are included in the application	\$300.00
3. Greater than 5,000 SF building size or 10 acres or more if no buildings are included in the application	\$600.00
<b>K. BOARD OF ZONING APPEALS</b>	
1. Appeals of Zoning Related Administrative Decisions	\$350.00
2. Special Exceptions	\$350.00
3. Zoning Variances	\$350.00
<b>L. DESIGN REVIEW BOARD</b>	
1. Single Family Residential – (Minor / Landscape)	\$150.00
2. Single Family Residential – (New Construction / Major) <i>Includes Conceptual and Final Review</i>	\$300.00
3. Multifamily Residential / Commercial / Mixed Use – (Minor / Landscape)	\$500.00
4. Multifamily Residential – (New Construction / Major) Up to <i>Includes Conceptual, Preliminary and Final Review</i>	\$1,000.00
5. Commercial / Mixed Use	\$1,500.00

# DRAFT

<u>Service</u>	<u>Fee</u>
<i>Includes Conceptual, Preliminary and Final Review</i>	
6. Appeals of Administrative Decisions	\$350.00
<b>L. LANDSCAPE AND TREE PRESERVATION BOARD</b>	
1. Variance	\$350.00
2. Appeals	\$350.00
<b>M. ADDRESSING</b>	
1. Street Name Change	\$50.00
<b>N. SIGNS</b>	
1. Wall Signs (per use)	\$50.00
2. Free Standing Sign	\$50.00
<b>O. FEE SCHEDULE NOTES</b>	
1. Zoning and Planning Department fees that are based on acreage include highland acreage and freshwater wetland acreage; OCRM Critical Line acreage is excluded from fee calculations.	
2. Town Council may waive all or a portion of the above fees upon submittal of a request to Council and subsequent approval at a public meeting of Town Council.	
3. If any type of zoning application/permit is required in order to bring properties that have current zoning violations into compliance with the Town of Kiawah Island Land Use Planning and Zoning Ordinance, the zoning application/permit fees shall be doubled.	
4. Separate applications and fees shall be filed for more than one Variance request to each requirement of this Ordinance.	
5. Fees for 911 street signs may be waived.	
6. Fees associated with the Freedom of Information Act adhere to the Town's outlined FOIA Policy.	

Planning Fee Schedule Comparison

Link to Fee Schedules	Kiawah Proposed	Hilton Head	Mt. Pleasant (Commercial only)	Beaufort County	City of Charleston	Sullivans Island
<b>Design Review Board</b>						
Single Family Residential - new/ major (conceptual & final reviews)	\$300	\$350 ( \$175 per meeting)	NA	NA	Based on cost of improvements	\$ 1280 (Max. 3 meetings)
Single Family Residential minor	\$150	\$100	NA	NA	same	\$426.60
Multifamily Residential - new/major (conceptual, preliminary & final reviews)	\$1,000	same	NA	\$1000 + .02/per gross sf of building(s)	same	same
Multi Family Residential - minor	\$500	same	NA	\$250	same	same
Commercial/Mix Use	\$1,500	same	\$2000 ( \$1000 per meeting)	same	same	same

Scenario 1 New Single Family 3000 SF  
 TOKI DRB \$300  
 Zoning Permit \$25

Scenario 2 Commercial 20,000 SF  
 TOKI Site Plan Review \$500  
 TOKI DRB \$1,500  
 Zoning Permit \$100

# Kiawah Island ARB Fees

## Single Family Residence

- New Construction: \$60.00 per 100 square feet (heated, covered and screened) or a \$3,000.00 minimum.
- New Construction of Model Homes: \$1,000.00 for each new home after initial design approval.
- Major Improvement: \$60.00 per 100 square feet (heated, covered and screened) or a \$3,000.00 minimum.
- Minor Improvement: \$300.00 – \$500.00, at discretion of the ARB.
- Maintenance Requiring Review: \$200.00
- Maintenance Repair: \$100.00

## Commercial and Recreational

- New Construction: Contact ARB
- Major Improvement: \$60.00 per 100 square feet (heated, covered, and screened) or \$2,000 minimum, whichever is greater.
- Minor Improvement: \$300.00 – \$500.00, at discretion of the ARB.
- Maintenance Requiring Review: \$200.00
- Maintenance Repair: \$100.00

## Multi-Family Housing

- New Construction: \$60.00 per 100 square feet (heated, covered, and screened) or \$10,000 minimum, whichever is greater.
- Major Improvement (Single Unit): \$60.00 per 100 square feet (heated, covered, and screened) or \$500 minimum, whichever is greater.
- Major Improvement (Multiple Units): \$60.00 per 100 square feet (heated, covered, and screened) or \$1,000 minimum, whichever is greater.
- Minor Improvement: \$300.00 – \$500.00, at discretion of the ARB.
- Maintenance Requiring Review: \$200.00
- Maintenance Repair: \$100.00

## Signage

- \$100.00 per application, plus \$10.00 per sign after first sign on application.

## Construction or Design Change

- \$200.00 per Application. The first Construction or Design Change Fee is waived.

## Re-inspection

- New Construction: \$300.00 following second failed inspection.
- Major Improvement: \$300.00 following second failed inspection.
- Minor Improvement: \$100.00 following second failed inspection.



## **WAYS AND MEANS**

### **Agenda Item**

# Mid-Year Budget Review

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

1. **Salaries & Benefits** are projected \$138K lower than the original budget. This reduction reflects lower-than-anticipated salary adjustments and planned raises, the potential non-filling of the resiliency officer position, and associated reductions in payroll taxes and employee benefits.
2. **Administration and Operations** are projected to be \$267K lower than the budget. Anticipated reductions include:
  - \$35K related to the Town-organized events outside of Arts Council programming.
  - \$99K in Maintenance costs resulting from lower landscaping contract costs and a reduced planned enhancement.
  - \$100K for Professional Services, primarily due to reduced legal service costs.
  - \$33K for Travel and Training due to reduced travel activity.
3. **Consulting** services are projected to be \$156K lower than 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.
4. **Contracted Public Safety Resources** are projected to be \$608K lower than budget, primarily due to reduced deputy coverage, adjusted eight-hour shifts for 3 to 4 days per week. Corresponding **SATAX** funding allocation has been adjusted accordingly.
5. **Charitable Contributions** are projected to be \$50K higher than the budget, reflecting an increase approved last month by the Town Council.
6. **Contingency** of \$100K included in the budget is not anticipated to be expended.
7. **Capital Outlay** is projected to be \$216K lower than the budget. This net reduction reflects:
  - \$93K increase in **Building-Related** costs to cover architectural costs associated with the design of the new building wing.
  - \$300K 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.

Town of Kiawah Island  
 Mid-Year Budget Review  
 6-Jan-26

Fiscal 2026

<u>Revenue:</u>	<u>Y-T-D ACTUALS</u>	<u>TOTAL BUDGET</u>	<u>TOTAL PROJECTED</u>	<u>VARIANCE</u>
Building Permits	\$ 1,104,902	\$ 1,577,131	\$ 1,577,131	\$ -
Business Licenses	993,082	3,800,000	3,800,000	-
STR Application Fees	11,700	400,000	400,000	-
Franchisee Fees	162,005	1,037,300	1,037,300	-
Local Option Tax	398,989	1,000,500	1,000,500	-
State ATAX	1,269,333	3,189,161	3,189,161	-
Local ATAX	813,727	1,681,025	1,681,025	-
County ATAX	245,143	700,000	700,000	-
Hospitality Tax	379,846	991,303	991,303	-
Waste Management	1,218,524	1,246,500	1,246,500	-
Interest	855,701	1,700,000	1,700,000	-
Other	129,615	240,567	240,567	-
<b>Total Revenue</b>	<b>7,582,567</b>	<b>17,563,487</b>	<b>17,563,487</b>	<b>-</b>
<b><u>Expenses:</u></b>				
<b><u>Salaries &amp; Benefits:</u></b>				
Salaries/Regular Employees	1,105,537	2,706,554	2,596,203	110,351
Overtime	1,751	12,000	12,000	-
Benefits	311,865	890,239	870,376	19,863
Payroll Tax	123,866	227,279	219,003	8,276
	<b>1,543,019</b>	<b>3,836,072</b>	<b>3,697,582</b>	<b>138,490</b>
<b><u>Administration/Operations:</u></b>				
Administration	85,760	117,520	117,520	-
Communications	29,655	72,984	72,984	-
Events	11,704	55,000	20,000	35,000
Insurance	237,585	269,876	269,876	-
Maintenance	329,808	700,000	700,000	99,000
Minor Assets & Supplies	42,632	143,400	143,400	-
Miscellaneous	7,251	27,000	27,000	-
Office Equipment	20,241	50,000	50,000	-
Professional Services	185,028	580,000	480,000	100,000
Travel & Training	22,381	83,300	50,000	33,300
Utilities	58,275	125,000	125,000	-
	<b>1,030,320</b>	<b>2,323,080</b>	<b>2,055,780</b>	<b>267,300</b>
Consultants	56,185	556,000	400,000	156,000
Waste Management	712,574	2,100,000	2,100,000	-
Funded from SATAX *	(23,803)	(78,400)	(78,400)	-
<b><u>Contracted Public Safety Resources:</u></b>				
Charleston County Deputies	59,897	767,970	160,000	607,970
Evening Code Enforcement	162,240	389,376	389,376	-
Beach Patrol	243,333	584,000	584,000	-
	<b>465,470</b>	<b>1,741,346</b>	<b>1,133,376</b>	<b>607,970</b>
Funded from SATAX *	(227,423)	(946,379)	(558,000)	(388,379)
<b><u>Charitable:</u></b>				
MUSC Pledge	-	200,000	200,000	-
Contributions	-	220,000	270,000	(50,000)
	-	<b>420,000</b>	<b>470,000</b>	<b>(50,000)</b>
Contingency	-	100,000	-	100,000
<b><u>ATAX &amp; HTAX :</u></b>				
Promotional Fund-CVB	373,299	902,870	902,870	-
SATAX Town Allocations*	345,202	1,348,779	960,400	388,379
SATAX Other Recipients	210,374	1,558,834	1,558,834	-
Other Uses	106,924	512,000	512,000	-
	<b>1,035,799</b>	<b>4,322,483</b>	<b>3,934,104</b>	<b>388,379</b>
<b><u>Capital Outlay:</u></b>				
Building	20,000	300,000	393,194	(93,194)
Infrastructure & Landscape	14,891	350,000	50,000	300,000
Vehicles	70,000	80,000	70,000	10,000
Other Capital Expenditures	6,237	10,000	10,000	-
	<b>111,128</b>	<b>740,000</b>	<b>523,194</b>	<b>216,806</b>
<b>Total Expenses</b>	<b>4,703,270</b>	<b>15,114,202</b>	<b>13,677,636</b>	<b>1,436,566</b>
<b><u>Net Changes in Fund Balance</u></b>	<b>\$ 2,879,297</b>	<b>\$ 2,449,285</b>	<b>\$ 3,885,851</b>	<b>\$ 1,436,566</b>



Tab | 4

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## **WAYS AND MEANS**

### **Agenda Item**



# Memorandum

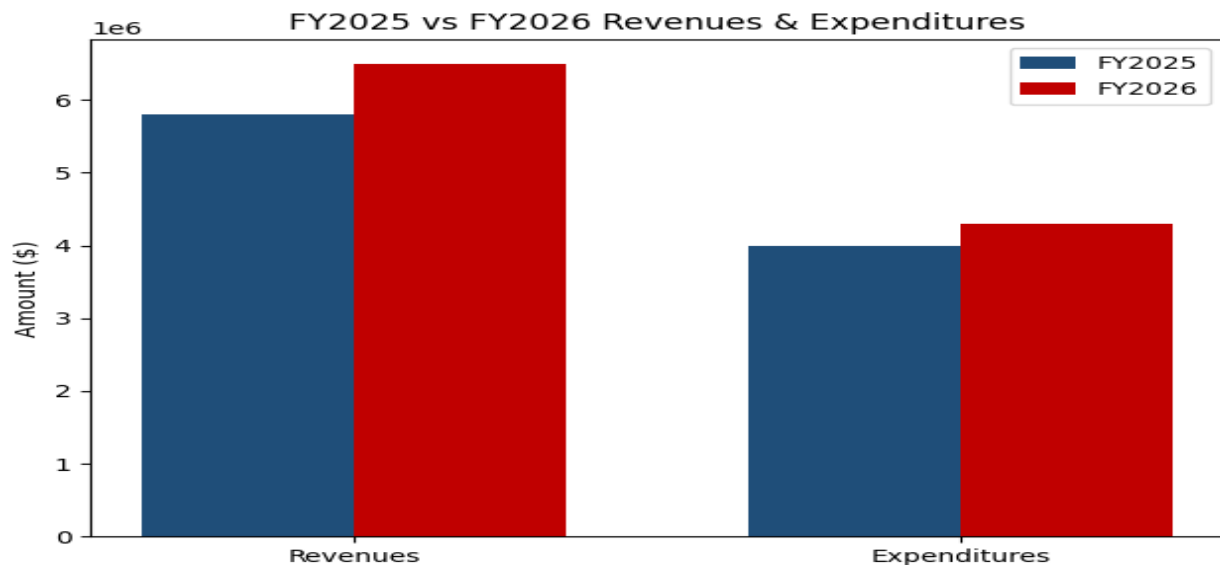
**TO:** Chair and Members of Ways and Means Committee  
**FROM:** Dorota Szubert, Finance Director  
**SUBJECT:** Budget Report for the First Five Months Ended 11/30/2025  
**DATE:** January 6, 2026

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Presented here is the Town's Budget to Actual Report for the first five months of the fiscal year. 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 \$7.6M, an increase of \$703K, 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 \$4.7M, which is \$133K, 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.



Town of Kiawah Island  
 Budget to Actuals  
 For the First Five Months Ended 11/30/25  
 Modified Cash Basis /Unaudited

	Fiscal 2026				FY2026 VS FY2025		
Revenue:	Y-T-D ACTUALS	TOTAL BUDGET	VARIANCE	% OF BUDGET	FY2025 Y-T-D	\$ VARIANCE	% VARIANCE
Building Permits	\$ 1,104,902	\$ 1,577,131	\$ (472,229)	70%	\$ 982,318	\$ 122,584	12%
Business Licenses	993,082	3,800,000	(2,806,918)	26%	511,323	481,759	94%
STR Application Fees	11,700	400,000	(388,300)	3%	17,200	(5,500)	-32%
Franchise Fees	162,005	1,037,300	(875,295)	16%	162,155	(150)	0%
Local Option Tax	398,989	1,000,500	(601,511)	40%	389,502	9,487	2%
State ATAX	1,269,333	3,189,161	(1,919,828)	40%	1,216,918	52,415	4%
Local ATAX	813,727	1,681,025	(867,298)	48%	819,416	(5,689)	-1%
County ATAX	245,143	700,000	(454,857)	35%	329,677	(84,534)	-26%
Hospitality Tax	379,846	991,303	(611,457)	38%	366,010	13,836	4%
Waste Management	1,218,524	1,246,500	(27,976)	98%	1,122,643	95,881	9%
Interest	855,701	1,700,000	(844,299)	50%	876,722	(21,021)	-2%
Other	129,615	240,567	(110,952)	54%	85,874	43,741	51%
<b>Total Revenue</b>	<b>7,582,567</b>	<b>17,563,487</b>	<b>(9,980,920)</b>	<b>43%</b>	<b>6,879,758</b>	<b>702,809</b>	<b>10%</b>
<b>Expenses:</b>							
<b>Salaries &amp; Benefits:</b>							
Salaries/Regular Employees	1,105,537	2,706,554	1,601,017	41%	1,025,763	(79,774)	-8%
Overtime	1,751	12,000	10,249	15%	2,284	533	23%
Benefits	311,865	890,239	578,374	35%	268,686	(43,179)	-16%
Payroll Tax	123,866	227,279	103,413	54%	119,009	(4,857)	-4%
	<b>1,543,019</b>	<b>3,836,072</b>	<b>2,293,053</b>	<b>40%</b>	<b>1,415,742</b>	<b>(127,277)</b>	<b>-9%</b>
<b>Administration/Operations:</b>							
Administration	85,760	117,520	31,760	73%	52,978	(32,782)	-62%
Communications	29,655	72,984	43,329	-	-	(29,655)	#DIV/0!
Events	11,704	55,000	43,296	21%	12,190	486	4%
Insurance	237,585	269,876	32,291	88%	222,951	(14,634)	-7%
Maintenance	329,808	799,000	469,192	41%	332,039	2,231	1%
Minor Assets & Supplies	42,632	143,400	100,768	30%	45,112	2,480	5%
Miscellaneous	7,251	27,000	19,749	27%	15,524	8,273	53%
Office Equipment	20,241	50,000	29,759	40%	13,563	(6,678)	-49%
Professional Services	185,028	580,000	394,972	32%	154,597	(30,431)	-20%
Travel & Training	22,381	83,300	60,919	27%	19,075	(3,306)	-17%
Utilities	58,275	125,000	66,725	77%	96,751	38,476	40%
	<b>1,030,320</b>	<b>2,323,080</b>	<b>1,292,760</b>	<b>44%</b>	<b>964,780</b>	<b>(65,540)</b>	<b>-7%</b>
Consultants	56,185	556,000	499,815	10%	92,072	35,887	39%
Waste Management	712,574	2,100,000	1,387,426	34%	866,038	153,464	18%
Funded from SATAX *	(23,803)	(78,400)	(54,597)	30%	-	23,803	-
<b>Contracted Public Safety Resources:</b>							
Charleston County Deputies	59,897	767,970	708,073	8%	305,280	245,383	80%
Evening Code Enforcement	162,240	389,376	227,136	42%	162,240	-	0%
Beach Patrol	243,333	584,000	340,667	42%	243,333	-	0%
	<b>465,470</b>	<b>1,741,346</b>	<b>1,275,876</b>	<b>27%</b>	<b>710,853</b>	<b>245,383</b>	<b>35%</b>
Funded from SATAX *	(227,423)	(946,379)	(718,956)	24%	(411,460)	(184,037)	45%
<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	373,299	902,870	529,571	41%	357,576	(15,723)	-
SATAX Town Allocations*	345,202	1,348,779	1,003,577	26%	338,723	(6,479)	-2%
SATAX Other Recipients	210,374	1,558,834	1,348,460	13%	63,153	(147,221)	-233%
Other Uses	106,924	512,000	405,076	21%	109,642	2,718	2%
	<b>1,035,799</b>	<b>4,322,483</b>	<b>3,286,684</b>	<b>24%</b>	<b>869,094</b>	<b>(166,705)</b>	<b>-19%</b>
<b>Capital Outlay:</b>							
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	-
	<b>111,128</b>	<b>740,000</b>	<b>628,872</b>	<b>15%</b>	<b>63,073</b>	<b>(48,055)</b>	<b>-76%</b>
<b>Total Expenses</b>	<b>4,703,270</b>	<b>15,114,202</b>	<b>10,410,932</b>	<b>31%</b>	<b>4,570,192</b>	<b>(133,077)</b>	<b>-3%</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 2,879,297</b>	<b>\$ 2,449,285</b>	<b>\$ 430,012</b>		<b>\$ 2,309,566</b>	<b>\$ (569,732)</b>	<b>-25%</b>