

TOWN OF

Kiawah Island[®]

ESTABLISHED
1988

**BUDGET
AT A
GLANCE**

2024 - 2025

A LETTER FROM THE MAYOR

Dear Kiawah Island Community:

I am pleased to provide the FY 2024-2025 “Budget at a Glance,” which provides an overview of the Town’s revenue sources and expenditures. This budget summary highlights some of the unique aspects of the Town’s finances:

- No property taxes are collected by the Town; property taxes are paid directly to Charleston County.*
- 57% of budgeted Town revenues are unrestricted funds, including business license and permitting fees, solid waste fees, franchise fees, and investment income. The Town has discretion to adjust certain of these fees as needed.*
- 43% of this budgeted revenues constitute restricted funds, including accommodation and hospitality taxes. The Town has limited discretion to adjust these revenues and funds must be used for specific purposes.*

The Town strives to be fully transparent with regard to all aspects of the Town’s finances. Citizens can find much more detailed information on our website, including the full budget, quarterly financial statements, and annual comprehensive financial reports at www.kiawahisland.org/transparency.

The Town is also committed to ensuring the integrity of the Town’s finances. The Finance Department works diligently to track and report on the Town’s operations and changes in its financial position to the Mayor, Town Council, state and federal agencies, Kiawah Island citizens, and other interested parties. The Town is in the process of revising its accounting policies and internal control procedures to meet best practices, as well as reviewing its requisition ordinance for necessary updates.



The budget also reflects spending priorities. In addition to normal operations, some highlights of Town supported services and programs for FY 2024-2025 include providing complimentary curbside solid waste service and a credit for additional solid waste services to property owners; landscaping enhancements on Beachwalker Drive and Kiawah Island Parkway; and improvements to the Town-maintained leisure trails. The budget further supports environmental stewardship through our wildlife programs, arts and cultural events programming, and the broader Sea Islands community through the Town's charitable grants program and community engagement initiatives.

Through the commitment of our Town Council and dedication of Town staff, the Town continues to be committed to accessible, accountable, and transparent government practices. I thank the Kiawah community for your continued engagement in local government.

*Sincerely,
Bradley D. Belt
Mayor*



ABOUT US

The Town of Kiawah Island is dedicated to protecting the health, safety, and welfare of all who live, visit, or work on the island. At the direction of the Mayor and Town Council, staff diligently manage public safety, zoning, wildlife management, code enforcement, recycling, and emergency preparation. By working in partnership with island stakeholders, the Town supports efforts to maintain Kiawah Island's distinctive character and high quality of life for current and future generations.

Meet Your Elected Officials



Bradley D. Belt, Mayor



**Russell Berner,
Mayor Pro Tempore**



**Luke Farrell,
Council Member**



**Madeleine Kaye,
Council Member**



**Michael Heidingsfelder,
Council Member**

Other Officials



**Stephanie Tillerson,
Town Administrator**



**Stafford J. (Mac) McQuillin III,
Town Attorney**



**Dorota Szubert,
Finance Director**

TOWN SERVICES



Public Safety

Responsible for the public safety, health, and welfare of its residents and guests, the Town provides beach patrol services, code enforcement, and disaster planning and recovery. The Charleston County Sheriff's Office (CCSO) is responsible for law enforcement services on Kiawah Island and the Town contracts additional deputy coverage through CCSO for enhanced police protection.

Public Works

Responsible for the maintenance of the Town's public roads, Beachwalker Drive, and the portion of Kiawah Island Parkway that stretches from the roundabout at Freshfields Village to the front gate; the Municipal Center; and Town-maintained leisure trails.

Solid Waste Disposal

Includes island-wide services, such as garbage, recycling, yard debris, brown trash, and household hazardous waste collection and disposal. This also covers trash services on the beach and trash and recycling services at Kestrel Court Center and the KICA Administrative Building.

Planning and Zoning

Oversees zoning permits, subdivision of land, re-zonings, planned developments, variance requests, special exception requests, site plan review, zoning and land development regulations, and appeals of administrative decisions.

Environmental

Provides beach and marsh management, wildlife population monitoring and research, habitat management, nuisance/injured wildlife response, wildlife education, and outreach efforts.

Building Services and Business Licenses

Responsible for accountable business practices through licensing, building permit, and inspection processes for all commercial and residential projects within the Town. The Town aims to maintain a safe building environment for residents through quality plan review and inspections.

Communications

Provides public information in routine and emergency operations through various mediums, including the Town website, mobile app, e-newsletters, social media, and the Town's podcast series.

Arts and Cultural Events

Provides a variety of annual arts and cultural events for the community.

Tourism Promotion

Supports tourism activities through allocations of the State Accommodation Tax (SATAX) tourism funds, along with collaboration with island entities and the Charleston Visitors Bureau.

Municipal Court

Has jurisdiction to try all cases arising due to violating Town ordinances and other powers and authority in criminal cases under state law and conferred upon magistrates.

TOTAL REVENUE SUMMARY

\$15.5 Million

Restricted and Unrestricted Funds
Where the revenue comes from:

40%



Cost for Services
Business Licenses
Building Permits
Solid Waste

43%



Accommodations and Hospitality Taxes

6%



Franchise Fees

11%



Other
Court Fines, Investments
Income, Misc.

0%

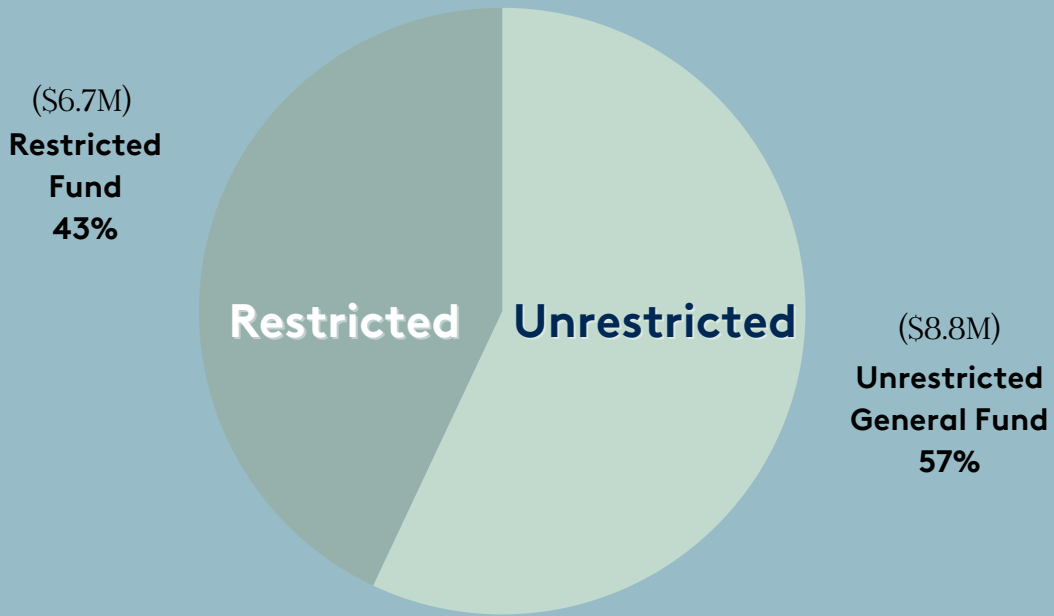
Property Tax (No Municipal Property Tax)

Property taxes paid to Charleston County do not include any taxes for the Town.

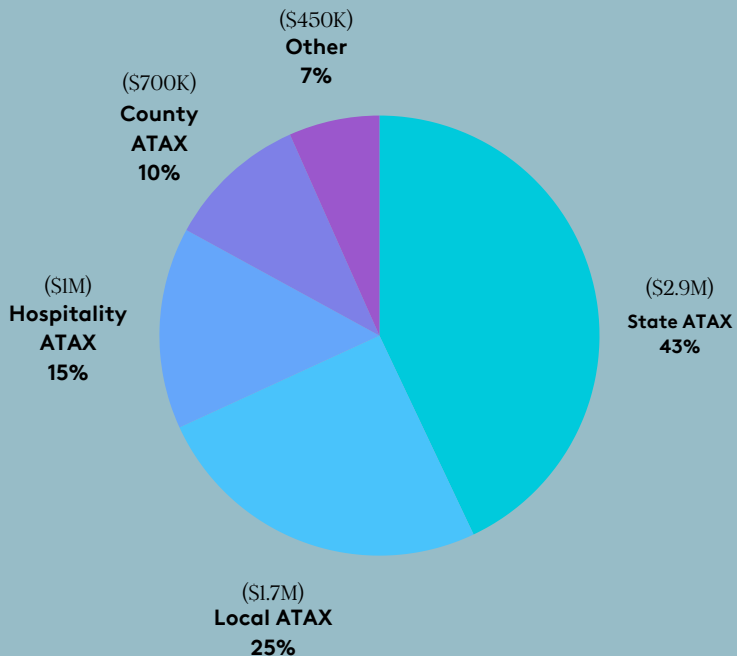


TOTAL REVENUES BUDGETED

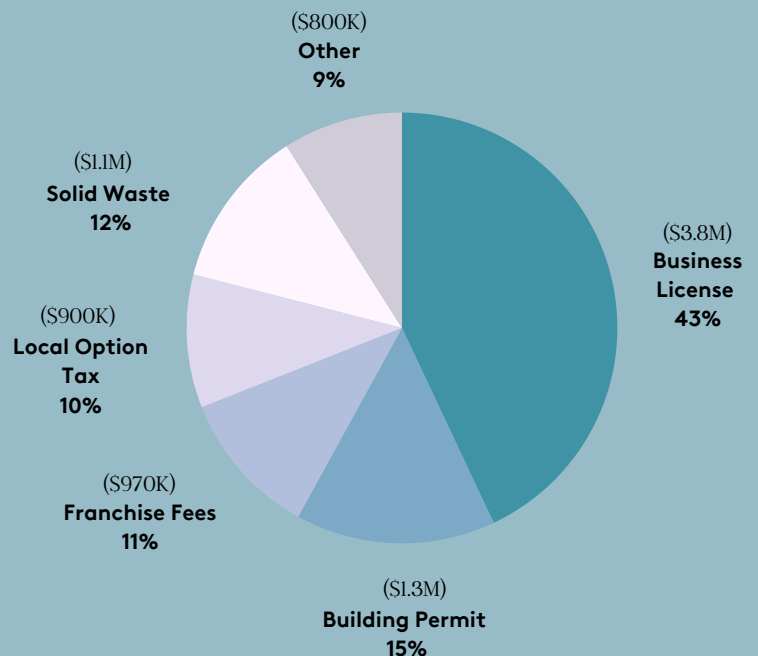
Total \$15.5 Million



Restricted Fund Revenues (43%) Total \$6.7M



Unrestricted General Fund Revenues (57%) Total \$8.8M



REVENUE SOURCES DETAILED

SO Property Tax

Property Taxes paid to Charleston County do not include any taxes for the Town.

Unrestricted Funds

Sources not required to be used for specific purposes:



Business Licenses

Fees charged to businesses and short-term rentals to be able to operate within the limits of the Town.



Building Permits

Fees for all construction projects, whether done by a licensed contractor or property owner.



Solid Waste Collection

Fees for collection and disposal of residential garbage, recycling, and yard debris. The Town absorbs curbside collection costs and provides a credit towards additional services for property owners.



Franchise Fees

Fees for the rights of specific businesses to provide services within the Town, such as electricity, cable, and beach service rentals.



Local Option Tax

A uniform 1% tax on the taxable sale. The state collects this tax and distributes a percent to municipalities in the county.



Other

-Beverage Tax: The state levies this tax for alcohol beverage permits sold to businesses; a portion is distributed to the municipality.

-Fines and Forfeitures: By law, majority of fines collected through the Municipal Court are remitted to the state's Treasurer Office.

-Aid to Subdivision: State aid to local governments from several tax sources annually.

-Interest on Town investments: Revenue generated from interest earned on the Town's investments.



Restricted Funds

Sources that can only be used for specific purposes:



State Accommodation Tax (SATAX)

A tax tourists pay from their hotel or rental accommodations when staying on Kiawah Island. Revenues from this tax must be spent on tourism-related expenditures except for the first \$25K plus 5% of the remaining total revenues, which are allocated to the Town's general fund and not restricted. The allocation of SATAX funds is recommended by the Town's SATAX Committee and approved by Town Council. The major areas where the money is allocated include enhanced police protection through Charleston County Sheriff's Office; Beach Patrol; and the promotion of community events.



Local Accommodation Tax

The Town levies a 1% municipal local accommodation tax. These fees are remitted to the Town by Charleston County monthly. Revenues must be spent exclusively for things such as tourism, cultural events, and public beach access roads to tourist destinations.



County Accommodation Tax

Charleston County levies a 2% accommodation tax, of which a portion is distributed to municipalities where they were earned. The Town receives approximately 25% of the fees collected, contingent on using the money on capital projects or services promoting tourism.



Hospitality Tax

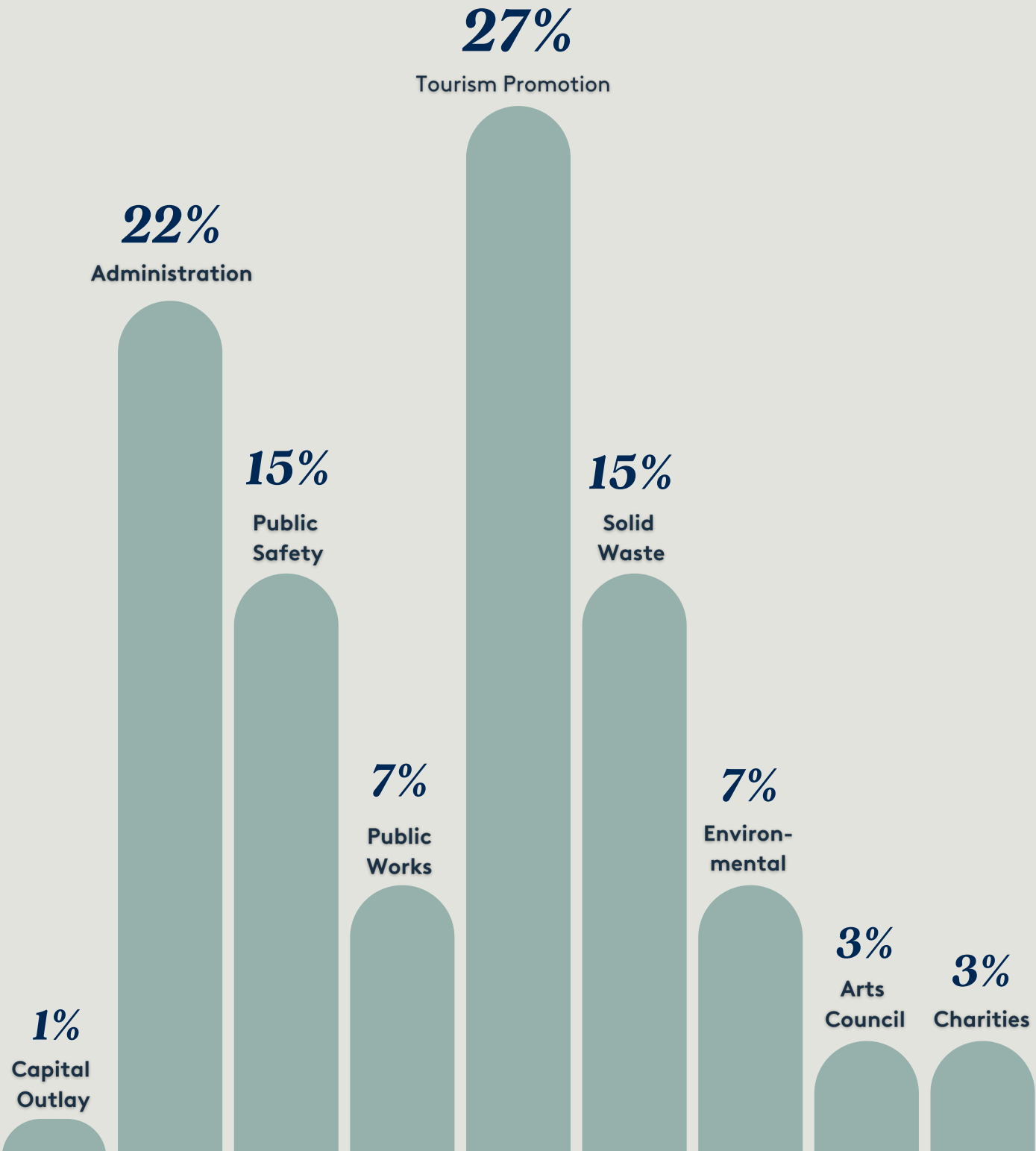
A tax paid by patrons of restaurants, grocery stores, and other establishments that sell and prepare food and beverages. The 1% tax is remitted to the Town by these businesses monthly.

EXPENDITURES SUMMARY

\$14.2 Million

Restricted and Unrestricted Funds

How the Budget Dollars are Allocated:



Expenditures Detailed

1% Capital Outlay

Town-maintained roadways and leisure trails improvements.

22% Administration

Town operational costs, such as employee compensation and department budgets.

15% Public Safety

Law enforcement services contracted with the Charleston County Sheriff's Office. The Town also provides beach patrol services, code enforcement, and disaster planning and recovery.

27% Tourism

Distribution of State Accommodation Tax Funds for advertising and promotion of tourism-related activities and expenditures.

Funds for this fiscal year are allocated to:

- Freshfields Village Events Marketing/Advertising
- Kiawah Island Golf Resort Events Promotion
- Andell Inn Destination Marketing/Advertising
- Akers Ellis Marketing/Advertising
- Town of Kiawah
 - Beach Patrol Coverage
 - Public Safety
 - Wildlife/Bird Banding Conference
- Kiawah Island Community Association Map and Guest Guide
- Saint John's Fire District Personnel Training
- Charleston Visitor Bureau

7% Public Works

Maintenance of the Municipal Center, Beachwalker Drive, and Kiawah Island Parkway from the roundabout at Freshfields Village to the front gate.

15% Solid Waste

Complimentary curbside service and a credit towards additional services for property owners and various collection options for renters. Expenditures also include garbage collection on the beach, Kestrel Court Center, and KICA Administrative Building site.

7% Environmental

Bobcat GPS Research Project

Project analyzes the habitat needs of bobcats and assists in management and conservation—the longest, continuous GPS study on bobcats in the world.

Clemson Bobcat Research Study

Collaborative, four-year, Ph.D. research project with Clemson University's Wildlife and Fisheries Department to better understand the health and future viability of Kiawah's bobcats and other wildlife, quantify the impacts of rodenticides, and develop long-term solutions. This project is currently in the last year of the four-year study.





7% Environmental - Continued

Bird Banding Projects

Studies on productivity, survivorship, and movements of many bird species are indicators of the health of the island's ecosystem.

Alligator Behavior and Safety Studies

Studies to understand the behavior and movements of alligators to increase awareness and safety across the island, which is a cooperative project with the Kiawah Island Community Association.

Wildlife Surveys and Monitoring

A variety of wildlife surveys to estimate population size and abundance of many wildlife species to look at population trends over time and to better understand how our native wildlife species adapt to ecological changes.

Environmental Programs

Programs to enhance awareness of Kiawah's wildlife and reduce negative interactions with wildlife, which include the Bobcat Guardian program, the Dolphin Education Project (through NOAA National Marine Fisheries Service and Lowcountry Marine Mammal Network), Grow Native, Kiawah Conservancy education and outreach programs, Shorebird Stewardship program, Bluebird Nest Box program, and more.

3% Arts and Cultural

The Town strives to enhance quality of life for the community and provide residents and visitors with local access to performing arts events within the Town. More information is available at www.kiawahisland.org/events.

3% Charitable Contributions

The Town's Charitable Contribution program supports a variety of charitable organizations. The Town allocates an amount not to exceed \$200,000. The latest grant recipients can be found at: www.kiawahisland.org/charitable.

Town Council approved contributing \$200,000 a year to total \$1M towards MUSC's 24/7 free standing emergency department and medical office building. With this year's contribution, the Town has paid \$800,000. The Town of Kiawah Island contribution will be recognized through naming right of the Healing Garden.

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