



# BUDGET AT A GLANCE

'23 - '24



# ABOUT US

The Town of Kiawah Island exists to preserve, protect, and enhance the island's enduring character and quality of life for all. A dedicated team of talented, hardworking professionals and community partners working together on everything from zoning, public safety, and wildlife management to code enforcement, recycling, and emergency preparation. Both stewards and ambassadors of the community, we meet the island's ever-evolving changes with ingenuity and urgency. For residents. For guests. For flora, fauna, and forests. For marshes and beaches. The Town of Kiawah devotes itself to the vital, daily, and long-term care of the community we serve.

## Meet Your Elected Officials



**John Labriola, Mayor**



**John Moffitt,  
Mayor Pro Tem**



**Bradley Belt,  
Council Member**



**Russell Berner,  
Council Member**



**Michael Heidingsfelder,  
Council Member**

## Other Officials



**Stephanie Tillerson,  
Town Administrator**



**Joseph C. Wilson IV,  
Town Attorney**



**Dorota Szubert,  
Finance Director**

# Fiscal 2023 - 2024 Initiatives



## Kiawah Goes Green

To protect the island's environment and nature



## Landscaping Enhancements

To improve aesthetics of Beachwalker Drive and Kiawah Island Parkway



## Improvements to Kiawah Island Parkway and Beachwalker Drive Intersection

To ensure quality and efficient infrastructure

# TOWN SERVICES

## Town Council & Committees

Establishment of Town policies.

## Municipal Court

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

## Public Safety

Responsible for public safety, health, and welfare of its residents and guests, as well as enforcement of town ordinances. The Town contracts with the Charleston County Sheriff's Office for police protection. Additionally, the Town's public safety consists of Beach Patrol, Code Enforcement, and Disaster Planning and Recovery.

## Public Works

Island beautification and maintenance of Beachwalker Drive, the Beach, Kestral Court, and the Kiawah Island Parkway from the roundabout at Betsy Kerrison Parkway to the front gate and the Municipal Center.

## Solid Waste Disposal

Island-wide garbage, recycling, yard debris, brown trash, and household hazardous waste collection and disposal.

## Planning And Zoning

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



## Building Services & Business License

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

## Environmental

Beach management, wildlife population monitoring and research, habitat management, nuisance/injured wildlife response, Turtle Patrol education, and outreach efforts.

## Communications

Public information in routine and emergency operations is provided through various mediums, including the Town website, Mobile App, Town Notes, E-blast, Social Media, and the Town's Podcast.

## Tourism Promotion

Allocations of tourism funds and collaboration with island entities to promote tourism activities.

## Community Outreach

Charitable Contributions and Arts & Cultural Events.



# TOTAL REVENUE SUMMARY

**\$14.6 Million**

**Restricted and Unrestricted Funds**  
Where the revenue comes from:

**39%**



**Cost for Services**

*Business Licenses  
Building Permits  
Solid Waste Fees*

**44%**



**Accommodation & Hospitality Taxes**

**7%**



**Franchise Fees**

**10%**



**Other**

*Court Fines, Investments  
Income, Misc.*

**0%**

**Property Tax (No Municipal Property Tax)**

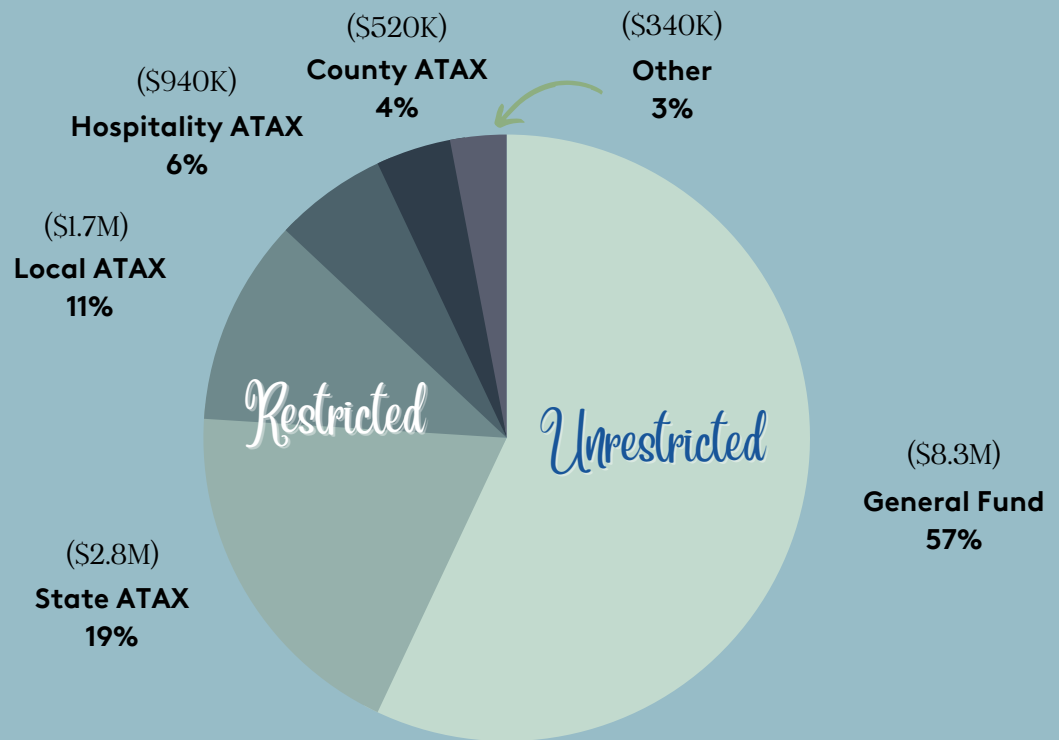
**Property taxes paid to Charleston County do not include any taxes for the Town.**



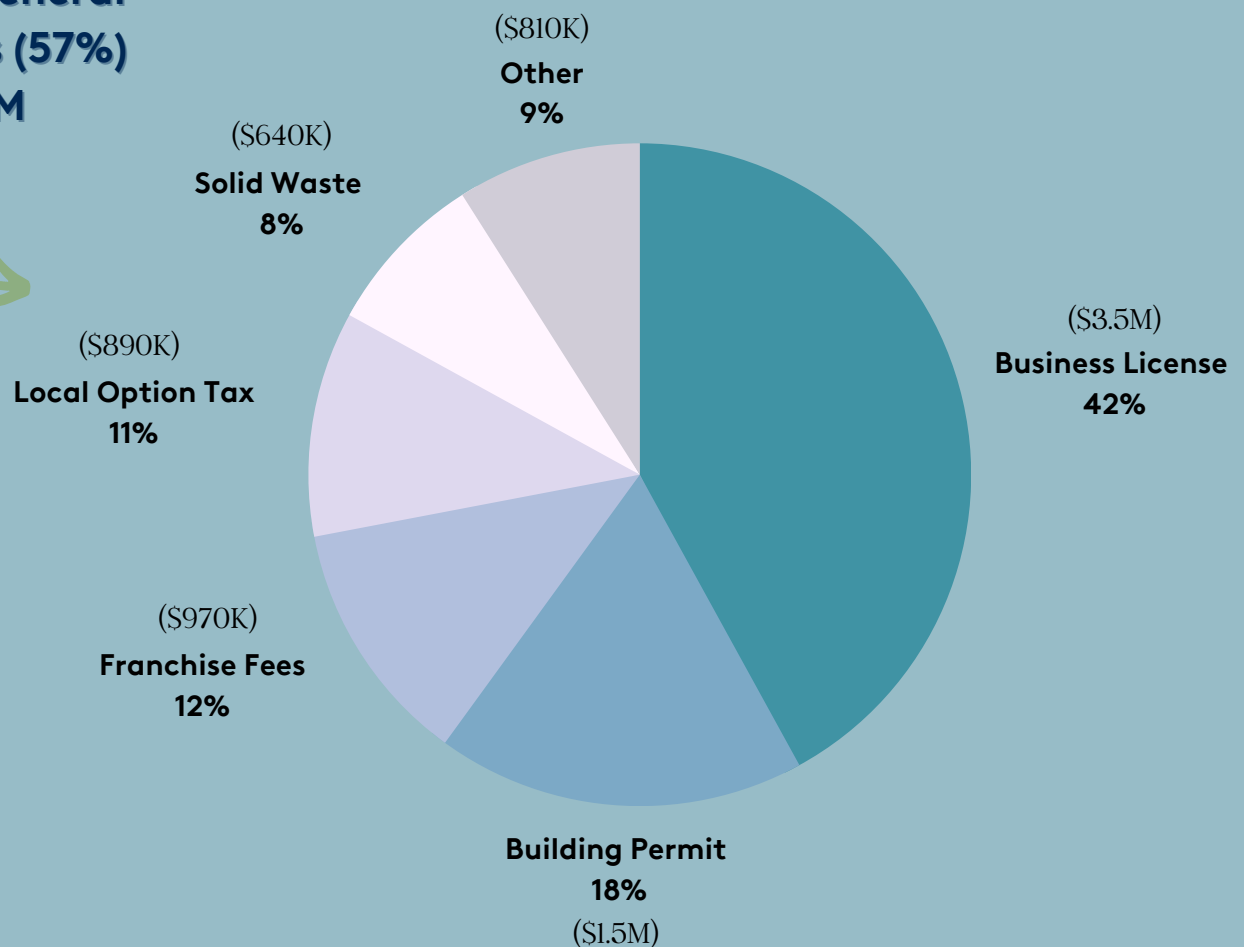
# TOTAL REVENUES BUDGETED

## Total \$14.6 Million

**Restricted Fund  
Revenues (43%)  
Total \$6.3 M**



**Unrestricted General  
Fund Revenues (57%)  
Total 8.3 M**





# REVENUE SOURCES DETAILED

## *\$0 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. Listed below:



#### **Business Licenses**

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



#### **Building Permits**

Fees are charged to contractors 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.



#### **Franchise Fees**

Fees for the rights of specific companies to provide services within the Town, such as electricity, cable, and beach chair 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, of which a portion is distributed to the municipality.

-Fines and Forfeitures: The Town keeps a small percentage of fees collected through Municipal Court for tickets issued within the Town limits. The majority of these fees go to the state.

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

-Interest-interest on Town investments.



### Restricted Funds

Sources that can only be used for specific purposes. Listed below:



#### **State Accommodation Tax (SATAX)**

A tax tourists pay from the rental charges for accommodations when staying on the 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, Beach Patrol, and the promotion of community events.



#### **Local Accommodation Fund**

SC state law allows the Town to levy 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 beach access roads providing access to tourist destinations.



#### **County Accommodation**

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

**\$16.8 Million**

Restricted and Unrestricted Funds

## How the Budget Dollars are Distributed:



More at [www.kiawahisland.org/transparency](http://www.kiawahisland.org/transparency)



# Expenditures Detailed

## 30% Capital Outlay

Funds dedicated to Upper Beachwalker project; landscaping enhancements on Beachwalker Drive and Kiawah Island Parkway; start up of island-wide electric vehicle charging stations as part of the Go Green initiative; and charging stations for the Town's fleet.

## 13% 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.

## 11% Tourism

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

Funds for this fiscal year were allocated to:

- Freshfields Village events  
Marketing/Advertising
- Kiawah Island Golf Resort events promotion
- Andell Inn wedding destination  
marketing/advertising
- Town of Kiawah
  - Beach Patrol Coverage
  - Public Safety
- Barrier Island Ocean Rescue rescue  
equipment
- Kiawah Development Partners event  
promotion
- Charleston Visitor Bureau

## 11% Public Works

Maintaining Beachwalker Drive, Kiawah Island Parkway from the roundabout at Betsy Kerrison Parkway to the front gate and the Municipal Center

## 7% Solid Waste

The town provides various collection types for its residents and continues to provide curbside service free of charge. Expenditures also include garbage collection on the beach. Kestrel Court Trash and Recycling Center, and the KICA Beachwalker Drive sites.

## 4% Environmental

**Bobcat GPS Research 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 understand better the health and future viability of Kiawah's bobcats and other wildlife, quantify the impacts of rodenticides, and develop long-term solutions. We are currently in year three of the four-year study.



## 4% Environmental Continued

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### 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. Cooperative project with KICA.

### 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

Funding for educational programs to enhance awareness of Kiawah's wildlife and reduce negative interactions with wildlife. Programs include Bobcat Guardian, the Dolphin Education Project (NOAA NMFS, LMMN), Grow Native, Kiawah Conservancy education and outreach programs, Shorebird Stewardship program, Bluebird Nest Box program, and more.

## 2% Arts and Cultural

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The Town strives to enhance the community and provide residents and visitors access to performing arts events within the Town. More information is available at [www.kiawahisland.org/events](http://www.kiawahisland.org/events)

## 2% Charitable Contributions

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The Town supports a variety of charitable organizations through its Charitable Contribution Fund. The Town allocates an amount not to exceed \$200,000. Last year's guarantees can be found [here](#).