

ORDINANCE 2024-02

AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF PAWLEYS ISLAND, SOUTH CAROLINA, FOR THE YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAWLEYS ISLAND, SOUTH CAROLINA, PURSUANT TO THE SOUTH CAROLINA CODE OF LAWS 1976 (AS AMENDED), SECTION 5-7-260, et al. THAT:

SECTION 1: That for the expenses of the Town Government and its activities for the year beginning January 1, 2025, and ending December 31, 2025, the following amounts for the following purposes, are hereby appropriated:

		TOTAL REVENUES:
\$	2,414,000.00	
		TOTAL EXPENSES:
\$	421,300.00	ADMINISTRATION
\$	432,500.00	POLICE DEPARTMENT
\$	29,300.00	JUDICIAL
\$	61,000.00	COMMUNITY FACILITIES
\$	105,000.00	BUILDING DEPARTMENT
\$	472,000.00	PUBLIC WORKS
\$	138,000.00	TOURISM MARKETING
\$	42,500.00	DEBT SERVICE (GF)
\$	146,000.00	BEACH MANAGEMENT
\$	225,000.00	DEBT SERVICE (ATAX)
\$	2,062,600.00	

SECTION 2: That the attached line-item appropriation in detail and estimated revenues are hereby incorporated herein.

SECTION 3: The Town Administrator shall administer the budget and may authorize the transfer of appropriate funds with departments as necessary to achieve the goals of the budget as established by the Town Council.

SECTION 4: This Ordinance shall take effect and be in full force after the date of its adoption by the Town Council of the Town of Pawleys Island.

Adoption of the foregoing Ordinance moved by Mrs. Zimmerman and seconded by Mr. Green and after discussion and call to vote thereon, the vote was as follows:


Those in favor:

Mayor Brian Henry, Rocky Holliday, Sarah Zimmerman, Guerry Green

Those opposed:

Date of First Reading: November 11, 2024

Date of Second Reading: December 9, 2024

APPROVED: 
BRIAN HENRY, MAYOR

DATE: 2/10/25

ATTEST: 
COREY HIGDON, TOWN CLERK

DATE: 12-17-2024

**TOWN OF PAWLEYS ISLAND
GENERAL FUND & STATE ATAX FUND
COMBINED 2025 BUDGET**

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL as of 10/31/2024	BUDGET 2025	PROPOSED CHANGE 24>25
REVENUES							
40000-06 State Accommodations Tax Total	426,146	591,612	492,470	475,000	269,486	475,000	0%
40100-06 Transfer In from Local A-Tax	146,562	164,888	163,021	156,000	146,607	156,000	0%
40100-06 Transfer In from General Fund Previous Year	-	-	-	54,500	-	0	-100%
42000-02 Court Fines and Fees	17,284	20,888	22,822	16,000	16,496	17,000	6%
43000-01 Franchise Fees	67,167	66,491	62,530	65,468	14,944	65,000	-1%
44000-01 Grants - Gen.Fd.	19,235	15,761	109,746	405,800	0	373,000	-8%
44100-01 Insurance Proceeds	0	54,678	0	0	0	0	0%
45000-01 Interest Income-General	637	8,151	27,032	3,500	23,433	27,000	671%
47000-01 Sale of Fixed Assets	3,889	0	2,000	2,500	2,275	1,000	-60%
48000-01 Entry Fees/Special Events	57,808	54,612	60,938	55,000	73,706	67,500	23%
49000-01 MASC Programs - Insurance	323,086	345,020	330,995	350,000	419,402	395,000	13%
49200-01 Local Government State Aid	2,709	3,023	3,158	2,500	2,472	3,000	20%
49900-01 Golf Cart Permits	4,440	4,434	14,277	16,000	13,607	13,500	-16%
49500-01 Miscellaneous Income - Adm.	7,011	10,141	4,000	1,000	3,116	2,500	150%
49500-02 Miscellaneous Income - PD	7,421	2,500	3,032	3,000	1,165	2,500	-17%
49812-04 Underground Wire Prop.Owners Pymts.	135,800	57,519	73,296	25,000	5,950	25,000	0%
49850-01 Building Department	0	0	109,161	100,000	74,913	114,500	15%
49510-01 General Donations	5,578	30,000	16,810	20,000	28,686	10,000	-50%
49813-04 Old Town Hall Donations		1,500	7,000	2,500	4,450	5,000	100%
TOTAL REVENUES	1,224,773	1,431,217	1,502,288	1,753,768	1,100,706	1,752,500	0%

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL as of 10/31/2024	BUDGET 2025	PROPOSED CHANGE 24>25
EXPENDITURES							
ADMINISTRATION							
60110-01 Advertising - FOIA	333	213	1,277	1,000	529	500	0%
60200-01 Bank Charges	777	57	390	500	217	500	0%
60275-01 Communications	546	1,556	1,373	1,100	1,113	1,500	36%
60280-01 Capital Outlay-Adm.	2752.82	0	0	2,000	0	0	-100%
60300-01 Computer Exp.- Adm.	2,712	771	1,942	4,000	0	2,500	-38%
60350-01 Dues/Subscrip.- Adm.	2,419	2,829	3,068	4,000	2,833	4,000	0%
60370-01 Election Expenses	1,168	0	0	0	0	2,000	2000%
60400-01 Group Hlth Ins.- Adm.	8,702	9,166	0	25,000	28,594	17,650	-29%
60420-01 Insurance - Adm	15,285	16,694	15,357	14,000	1,050	11,000	-21%
60510-01 Maint/Repair-Equip- Adm	0	297	0	500	0	500	0%
xxxx-01 Storm Clean up	0	98,601	9,640	0	0	0	0%
60550-01 Mileage Reimb-Adm.	5,219	3,245	3,600	4,500	3,000	4,250	-6%
60580-01 Misc. Exp.- Adm	501	1,968	731	2,000	867	1,500	-25%
60600-01 Postage	442	360	265	750	307	750	0%
60620-01 Printing-Adm.	894	451	496	1,250	871	750	-40%
60621-01 Copying - Xerox	667	195	1,534	2,750	3,340	3,900	42%
60622-01 Ordinance/Comp.Plan Rev.	1,894	1,025	3,269	5,000	1,044	5,000	53%
60630-01 Prof.Serv.- Consulting	10,357	15,528		13,500	13,500	13,500	0%
60631-01 Prof. Serv.- Acctg	17,725	24,688	25,494	25,000	25,269	30,000	20%
60632-01 Prof. Serv.- Legal	108,166	40,938	54,102	55,000	55,509	57,500	5%
60635-01 FEMA/CRS	0	1,000	0	1,000	0	1,000	0%
60636-01 Prof. Serv. Software Programs	14,531	10,893	7,638	10,000	7,947	10,000	0%
60650-01 Rent	3,618	3,515	4,194	4,000	3,555	4,500	13%
60700-01 Special Events		8,610	39,330	35,000	41,017	50,000	43%
60820-01 Internet/Telephone	7,887	6,016	6,619	8,400	6,126	8,000	-5%
60830-01 Train/Prof.Dev-Adm	961	1,097	2,576	4,500	2,331	4,500	0%
70100-01 FICA Tax Exp.-Adm	4,516	4,856	10,684	12,483	8,099	12,000	-4%
70200-01 SUTA Exp.-Adm	123	157	336	0	353	500	#DIV/0!

70300-01 Retirement Prog.- Adm	7,764	6,328	14,808	16,670	11,861	16,500	-1%
75000-01 Salaries - Adm.	130,222	134,238	181,990	156,380	121,496	154,000	-2%
XXXXX-01 Intern	0	0	0	3,000	2,500	3,000	0%
TOTAL ADMINISTRATIVE	350,180	395,291	390,713	413,283	343,327	421,300	2%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	as of						CHANGE
POLICE DEPARTMENT	2021	2022	2023	2024	10/31/2024	2025	24>25
60170-02 Auto expense - Gas	9,658	8,593	7,057	12,000	5,928	10,000	-17%
60175-02 Auto expense - Maintenance & Repair	5,773	6,483	10,734	7,500	7,073	8,500	13%
60280-02 Capital Outlay	55,688	2,261	9,087	66,500	57,263	5,000	-92%
60300-02 Computer Equip- Software and Licensing	9,813	9,634	12,405	7,500	6,299	9,000	20%
60350-02 Dues and Subscriptions	440	125	290	800	317	600	-25%
60385-02 800 Communications	3775.78	3,409	2,434	3,300	2,280	3,300	0%
60400-02 Health Insurance	29,233	20,056	10,622	17,900	18,291	21,000	17%
60420-02 Insurance	22,558	22,183	48,597	20,000	4,244	15,500	-23%
60510-02 Maintenance & Repair - Equipment	48	2,138	1,783	2,000	1,784	1,500	-25%
60550-02 Mileage	265	1,000	0	1,000	202	750	-25%
60580-02 Miscellaneous	683	1,547	894	2,000	162	1,500	-25%
60770-02 Supplies - Operating	544	176	45	2,000	2,501	3,000	50%
60820-02 PD Cell Phones & WiFi	7,873	5,381	6,888	6,200	6,326	7,000	13%
60821-02 Tag Readers	5,686	5,742	4,800	7,000	6,338	7,250	4%
60822-02 Beach Access Security	8,290	15,315	12,232	13,000	12,247	13,000	0%
60830-02 Training/Compliance	3,669	3,421	1,782	9,000	7,330	10,000	11%
60900-02 Uniforms	2,251	2,080	1,609	2,500	1,423	2,250	-10%
70100-02 FICA Tax Expense	28,196	23,661	18,734	20,784	15,494	21,000	1%
70300-02 SUTA EXP. - PD	0	212	761	0	708	1,000	#DIV/0!
75000-02 Retirement - PD (ER)	27,472	23,993	18,449	18,435	15,578	19,850	8%
75200-02 Salaries- PD	282,205	237,610	248,394	259,829	206,278	271,500	4%
TOTAL POLICE DEPARTMENT	504,123	395,022	417,597	479,248	378,064	432,500	-10%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	as of						CHANGE
JUDICIAL	2021	2022	2023	2024	10/31/2024	2025	24>25
60320-02 Court Operating Expenses	2,576	2,836	640	1,200	260	1,200	0%
60915-02 Victim Services Expenditures	0	91	0	0	0	100	#DIV/0!
75100-02 Salaries - Magistrate	13,366	27,544	42,272	28,000	21,131	28,000	0%
TOTAL JUDICIAL	15,942	30,470	42,912	29,200	21,391	29,300	0%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	as of						CHANGE
PUBLIC WORKS	2021	2022	2023	2024	10/31/2024	2025	24>25
60150-04 Annual Cleanup	7,846	2,320	1,500	3,000	104	2,000	-33%
60520-04 Repairs and Maintenance	4,588	2,372	2,480	4,000	2,440	3,000	-25%
60521-04 Storm Water Infrastructure Maintenance	5,332	1,600	2,360	10,000	4,360	10,000	0%
60540-04 Mowing - Roadside (Landscaping Services)	8,396	5,480	4,918	6,200	6,200	6,000	-3%
60580-04 Animal Control		3,880	980	1,000	0	1,000	0%
60770-04 Supplies *	6,861	4,227	6,430	6,000	1,414	7,000	17%
xxxxx-04 Prof. Serv. Storm Water Infrastructure Consulting	0	0	0	170,000	23,194	110,000	-35%
xxxxx-04 Storm Water Infrastructure Improvements #	0	0	0	260,000	0	260,000	0%
60850-04 Trash - Beautification &	19,440	14,214	14,288	20,000	17,080	73,000	265%
TOTAL PUBLIC WORKS	52,463	34,093	32,956	480,200	54,792	472,000	-2%

NOTES: # Combined w/Storm Drain Pilot Program from previous budget into a single line item

* Combined w/Street Signs from previous budget into a single line item
 & Includes ARPA funds for Phase 2 Big Belly installation

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	as of 10/31/2024	2025	CHANGE 24>25
COMMUNITY FACILITIES							
60340-05 Decorations	3,224	159	0	1,000	0	1,000	0%
60420-05 Insurance	4,702	4,702	11,370	6,000	0	5,500	-8%
60510-05 Contract Maintenance	7,118	8,513	7,320	7,500	6,840	9,000	20%
60530-05 Repairs and Maintenance - Office	7,200	2,190	38,643	3,000	1,399	3,000	0%
60760-01 Town Hall Office Supplies *				4,500	1,925	4,500	
60213-05 Improvements	8,432	0	0	2,500	193	2,500	0%
xxxx-05 Old Town Hall	0	0	0	24,000	5,915	5,000	4%
60950-05 Utilities	6,523	3,856	8,020	7,200	5,408	7,500	4%
60545-05 Nature Park	3,050	13,798	17,306	20,500	20,975	23,000	12%
TOTAL COMMUNITY FACILITIES	40,249	33,218	82,659	76,200	42,656	61,000	-20%

Notes: *Combining Office Supplies Adm and Office Supplies PD from previous budget years into a single line item
 Combining Park Maintenance and Nature Park from previous budget years into a single line item

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	as of 10/31/2024	2025	CHANGE 24>25
BUILDING DEPARTMENT							
xxxx-01 Prof. Serv - Building Services	0	0		61,000	59,051	75,000	19%
xxxx-01 Prof. Serv- Legal Planning and Zoning	0	1,000	0	N/A		7,500	N/A
xxxx-01 Prof. Serv- Consulting ARB				N/A		2,500	N/A
xxxx-01 Fire Impact Fees	0	0	23,379	22,500	21,440	19,500	-13%
xxxx-01 Advertising FOIA- Meeting Notices	519	1,148	1,206	N/A		500	N/A
TOTAL BUILDING DEPARTMENT	519	2,148	24,585	83,500	80,491	105,000	

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	as of 10/31/2024	2025	CHANGE 24>25
ADVERTISING AND PROMOTION							
60590-06 Chamber-Tourism/Marketing	163,644	165,358	182,863	135,000	38,078	135,000	0%
60620-06 Brochure Printing	0	1,000	0	1,000	0	1,000	0%
61000-06 Internet and Website	519	1,148	1,206	2,000	1,132	2,000	0%
TOTAL ADVERTISING & PROMOTION	164,163	167,506	184,069	138,000	39,210	138,000	0%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2021	2022	2023	2024	as of 10/31/2024	2025	CHANGE 24>25
DEBT SERVICE							
81000-08 Principal	34,991	36,600	38,516	45,000	33,938	40,000	-11%
82000-08 Interest and other charges	1,762	2,370	8,410	2,500	2,370	2,500	0%
TOTAL DEBT SERVICE	36,753	38,970	47,500	47,500	36,308	42,500	-11%

TOTAL EXPENDITURES \$ 1,246,065 \$ 1,126,400 \$ 1,157,556 \$ 1,663,631 \$ 915,748 \$ 1,701,600

EXCESS REVENUE OVER EXPENSE \$ (21,292) \$ 132,000 \$ 107,844 \$ 90,136 \$ 184,959 \$ 50,900

TOWN OF PAWLEYS ISLAND LOCAL ATAX FUND 2025 BUDGET		ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL as of 10/31/2024	BUDGET 2025	PROPOSED CHANGE 24>25
REVENUES									
40700-07	Pawleys Accommodations/Hospitality Tax	543,397	607,203	824,991	780,000	780,000	735,812	\$780,000	0%
41500-07	Sand Fence Payments	21,880	0	0	0	0	0	0	0%
44000-07	Grants - Beach	2,912,794	0	0	0	0	0	0	0%
44100-07	Loan Proceeds - Atax Revenue Bond	0	0	0	0	0	0	0	0%
45000-07	Interest Income-Beach	34,827	156	11,363	3,000	10,000	41,160	47,500	375%
49500-03	Miscellaneous Donations	0	0	0	0	0	0	0	0%
TOTAL REVENUES		3,512,898	607,359	836,354	783,000	790,000	776,972	\$827,500	1%
EXPENDITURES									
BEACH MANAGEMENT									
60200-07	Trans. 20% Out to State A-Tax	109,437	146,562	170,440	156,000	156,000	146,607	156,000	0%
00000-07	Transfer Out to Debt Service	224,863	224,300	224,500	224,080	224,051	224,073	225,000	0%
60210-07	Beach Management	29,641	12,011	12,749	19,000	35,000	23,343	45,000	29%
60212-07	Groin Repair	0	0	0	0	0	0	0	#DIV/0!
60240-07	Beach Renourishment	8,863,338	33,519	21,531	30,000	35,000	32,649	55,000	57%
xxxxx-07	Creek Dredging Study	0	0	0	46,000	46,000	0	46,000	0%
60250-07	Beach Sand Fence Project	87,696	258	1,000	2,000	0	0	0	#DIV/0!
00000-07	Bond Issuance Cost	0	0	0	0	0	0	0	#DIV/0!
00000-07	Capital Outlay	0	0	0	0	0	0	0	#DIV/0!
TOTAL EXPENDITURES		9,314,975	416,650	430,220	477,080	496,051	426,672	527,000	4%
ENDING FUND BALANCE		355,509	546,218	952,352	1,258,272	1,552,221	1,902,521		
EXCESS REVENUE OVER EXPENSE		-5,802,077	190,709	406,134	305,920	293,949	350,300		