

ORDINANCE 2025-02

AN ORDINANCE TO ADOPT A BUDGET FOR THE TOWN OF PAWLEYS ISLAND, SOUTH CAROLINA, FOR THE YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026.

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, 2026, and ending December 31, 2026, the following amounts for the following purposes, are hereby appropriated:

		TOTAL REVENUES:
\$	2,623,500.00	
		TOTAL EXPENSES:
\$	471,410.00	ADMINISTRATION
\$	509,303.00	POLICE DEPARTMENT
\$	30,700.00	JUDICIAL
\$	72,780.00	COMMUNITY FACILITIES
\$	449,750.00	PUBLIC WORKS
\$	109,900.00	BUILDING DEPARTMENT
\$	149,160.00	TOURISM MARKETING
\$	26,500.00	DEBT SERVICE (GF)
\$	156,000.00	BEACH MANAGEMENT
\$	225,000.00	DEBT SERVICE (ATAX)
\$	2,200,503.00	

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 Rocky Holliday and seconded by Sarah Zimmerman and after discussion and call to vote thereon, the vote was as follows:

Those in favor:

Those opposed:

Date of First Reading: November 10, 2025

Date of Second Reading: December 8, 2025

APPROVED: 
BRIAN HENRY, MAYOR

DATE: 12/20/25

ATTEST: 
COREY HIGDON, TOWN CLERK

DATE: 12/19/25

TOWN OF PAWLEYS ISLAND GENERAL FUND & STATE ATAX FUND COMBINED 2026 BUDGET		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
		2022	2023	2024	2025	as of 10/31/2025	2026	CHANGE 25>26
REVENUES								
40000-06	State Accommodations Tax Total	591,612	492,470	586,395	475,000	489,790	480,000	1%
40100-06	Transfer In from Local A-Tax	164,888	163,021	158,271	156,000	146,607	160,000	3%
40100-06	Transfer In from General Fund Previous Year	-	-	54,500	0	-	-	#DIV/0!
42000-02	Court Fines and Fees	20,888	22,822	19,875	17,000	12,951	17,000	0%
43000-01	Franchise Fees	66,491	62,530	63,054	65,000	10,643	65,000	0%
44000-01	Grants - Gen.Fd.	15,761	109,746	6,746	373,000	0	235,750	-37%
44100-01	Insurance Proceeds	54,678	0	0	0	0	0	0%
45000-01	Interest Income-General	8,151	27,032	29,734	27,000	18,543	23,500	-13%
47000-01	Sale of Fixed Assets	0	2,000	2,275	1,000	0	2,250	125%
48000-01	Entry Fees/Special Events	54,612	60,938	77,727	67,500	90,783	77,500	15%
49000-01	MASC Programs - Insurance	345,020	330,995	419,706	395,000	472,750	415,000	5%
49200-01	Local Government State Aid	3,023	3,158	3,423	3,000	3,500	3,000	0%
49900-01	Golf Cart Permits 2	4,434	14,277	13,607	13,500	17,726	27,000	100%
49500-01	Miscellaneous Income - Adm.	10,141	4,000	3,170	2,500	2,954	2,500	0%
49500-02	Miscellaneous Income - PD	2,500	3,032	1,200	2,500	2,699	2,500	0%
49812-04	Underground Wire Prop.Owners Pymts.	57,519	73,296	7,350	5,000	1,750	5,000	0%
49850-01	Building Department	0	109,161	100,612	114,500	85,898	120,000	5%
49510-01	General Donations	30,000	16,810	28,736	10,000	5,653	10,000	0%
49813-04	Old Town Hall Donations	1,500	7,000	4,450	5,000	4,100	5,000	0%
Georgetown County Capital Project Sales Tax 1							140,000	
TOTAL REVENUES		1,431,217	1,502,288	1,580,831	1,732,500	1,366,347	1,791,000	3%

NOTES: 1- Sales Tax Revenues are projected to be allocated beginning in 2026 through early 2027.

The first Pawleys Island project is for the North Jetty improvement with \$286,000 in total designated funds

2 Increased based on First Reading discussion to increase permit fee

ADMINISTRATION		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
		2022	2023	2024	2025	as of 10/31/2025	2026	CHANGE 25>26
60110-01	Advertising - FOIA	213	1,277	622	500	225	500	0%
60200-01	Bank Charges	57	390	232	500	450	500	0%
60275-01	Communications	1,556	1,373	1,293	1,500	901	1,500	0%
60280-01	Capital Outlay-Adm.	0	0	0	0	0	0	0%
60300-01	Computer Exp.- Adm.	771	1,942	0	2,500	0	2,500	0%
60350-01	Dues/Subscrip.- Adm.	2,829	3,068	2,833	4,000	2,245	4,000	0%
60370-01	Election Expenses	0	0	0	2,000	280	0	-2000%
60400-01	Group Hlth Ins.- Adm.	9,166	0	34,786	17,650	16,135	18,390	4%
60420-01	Insurance - Adm	16,694	15,357	18,136	11,000	11,720	13,245	20%
60510-01	Maint/Repair-Equip- Adm	297	0	0	500	0	500	0%
xxxx-01	Emergency Preparedness/Response 1	98,601	9,640	0	0	0	10,000	#DIV/0!
60550-01	Mileage Reimb-Adm.	3,245	3,600	3,600	4,250	3,267	4,250	0%
60580-01	Misc. Exp.- Adm	1,968	731	867	1,500	85	1,500	73%
60600-01	Postage	360	265	526	750	448	750	0%
60620-01	Printing-Adm.	451	496	1,485	750	0	750	0%
60622-01	Ordinance/Comp.Plan Rev.	1,025	3,269	1,043	5,000	3,360	5,000	0%
60630-01	Prof.Serv.- Consulting 2	15,528		13,500	13,500	5,000	40,000	196%
60631-01	Prof. Serv.- Acctg	24,688	25,494	26,569	30,000	23,975	30,000	0%
60632-01	Prof. Serv.- Legal	40,938	54,102	64,959	57,500	40,867	57,500	0%
60635-01	FEMA/CRS	1,000	0	0	1,000	0	1,000	0%
60636-01	Prof. Serv. Software Programs	10,893	7,638	10,767	10,000	6,910	10,000	0%
60700-01	Special Events 3	8,610	39,330	52,385	50,000	43,733	60,000	20%
60820-01	Internet/Telephone	6,016	6,619	7,837	8,000	6,237	8,000	0%
60830-01	Train/Prof.Dev-Adm	1,097	2,576	2,840	4,500	3,081	4,500	0%
70100-01	FICA Tax Exp.-Adm	4,856	10,684	10,176	12,000	10,029	12,000	0%
70200-01	SUTA Exp.-Adm	157	336	353	500	335	500	0%
70300-01	Retirement Prog.- Adm	6,328	14,808	14,666	16,500	13,971	17,525	6%
75000-01	Salaries - Adm.	134,238	181,990	132,193	154,000	121,496	164,000	6%
XXXXX-01	Intern	0	0	2,500	3,000	1,666	3,000	0%
TOTAL ADMINISTRATIVE		391,582	384,985	404,168	412,900	316,416	471,410	14%

NOTES: 1- Name of line item changed from "Storm Clean up" Budget allocation based off of Discussion at 10/13/25 Town Council meeting

2- Increase primarily due to potential historic preservation initiatives

3- Corresponding increase on projected revenue due to correlation between revenues collected and expenditures needed for the 4th of July

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of 10/31/2025	2026	CHANGE 25>26
POLICE DEPARTMENT							
60170-02 Auto expense - Gas	8,593	7,057	6,931	10,000	5,540	8,000	-20%
60175-02 Auto expense - Maintenance & Repair	6,483	10,734	8,099	8,500	3,259	8,500	0%
60300-02 Computer Equip- Software and Licensing	9,634	12,405	6,300	9,000	1,856	8,000	-11%
60350-02 Dues and Subscriptions	125	290	17	600	597	600	0%
60385-02 800 Communications	3,409	2,434	2,777	3,300	2,406	3,300	0%
60400-02 Health Insurance	20,056	10,622	21,538	21,000	17,982	21,223	1%
60420-02 Insurance	22,183	48,597	16,750	15,500	16,120	17,055	10%
60510-02 Maintenance & Repair - Equipment	2,138	1,783	1,820	1,500	1,359	1,800	20%
60550-02 Mileage	1,000	0	0	750	0	500	-33%
60580-02 Miscellaneous	1,547	894	1,190	1,500	1,226	1,500	0%
60770-02 Supplies - Operating 2	176	45	1,437	3,000	2,503	10,500	250%
60820-02 PD Cell Phones & WiFi	5,381	6,888	7,400	7,000	5,256	7,000	0%
60821-02 Tag Readers	5,742	4,800	6,338	7,250	1,396	7,250	0%
60822-02 Beach Access Security	15,315	12,232	15,532	13,000	20,739	16,000	23%
60830-02 Training/Compliance	3,421	1,782	11,003	10,000	10,308	10,000	0%
60900-02 Uniforms	2,080	1,609	1,455	2,250	1,661	2,000	-11%
70100-02 FICA Tax Expense	23,661	18,734	19,086	21,000	17,323	21,000	0%
70300-02 SUTA EXP. - PD	212	761	768	1,000	778	1,000	0%
75000-02 Retirement - PD (ER)	23,993	18,449	19,018	19,850	16,872	19,300	-3%
75200-02 Salaries- PD 3	237,610	248,394	242,349	271,500	229,513	284,775	5%
TOTAL POLICE DEPARTMENT	392,761	408,510	389,808	427,500	356,694	449,303	5%

NOTES:

2- Includes upgrades to taser equipment

3- Includes 4.3% COLA + Merit increase for full-time, 2.8% COLA increase for part-time

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of 10/31/2025	2026	CHANGE 25>26
JUDICIAL							
60320-02 Court Operating Expenses	2,836	640	333	1,200	260	600	-50%
60915-02 Victim Services Expenditures	91	0	0	100	0	100	0%
75100-02 Salaries - Magistrate	27,544	42,272	21,872	28,000	32,025	30,000	7%
TOTAL JUDICIAL	30,470	42,912	22,205	29,300	32,285	30,700	5%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of 10/31/2025	2026	CHANGE 25>26
PUBLIC WORKS							
60520-04 Repairs and Maintenance	2,372	2,480	3,960	3,000	392	3,000	0%
60521-04 Storm Water Infrastructure Maintenance 1	1,609	2,360	8,720	10,000	4,800	25,000	150%
60540-04 Mowing - Roadside (Landscaping Services)	5,480	4,918	8,720	6,000	4,000	6,000	0%
60580-04 Animal Control	3,880	980	640	1,000	0	1,000	0%
60770-04 Supplies	4,227	6,430	4,495	9,000	2,503	9,000	0%
xxxx-04 Prof. Serv. Storm Water Infrastructure Consulting	0	0	0	110,000	23,194	30,250	-73%
xxxx-04 Storm Water Infrastructure Improvements	0	0	0	260,000	14,250	205,500	-21%
North Jetty Improvements- Glown County Capital Tax 3						140,000	
TOTAL PUBLIC WORKS	31,773	31,456	104,997	472,000	66,219		-5%

NOTES: 1 Final # pending Town Council discussion

2 Combined w/ Annual Cleanup in 2025 budget into one line item.

3. Georgetown County Capital Project Sales Tax Revenues anticipated to be received before the end of 2026

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of	2026	CHANGE
COMMUNITY FACILITIES	2022	2023	2024	2025	10/31/2025	2026	25>26
60340-05 Decorations	159	0	1,000	1,000	0	1,000	0%
60420-05 Insurance	4,702	11,370	6,000	5,500	5,450	6,280	14%
60510-05 Contract Maintenance	8,513	7,320	7,500	9,000	6,777	9,000	0%
60530-05 Repairs and Maintenance - Office	2,190	38,643	3,000	3,000	887	5,000	67%
60760-01 Town Hall Office Supplies			4,500	4,500	1,189	4,500	0%
60213-05 Improvements	0	0	2,500	2,500	1,500	2,500	0%
xxxx-05 Old Town Hall	0	0	24,000	5,000	1,523	5,000	0%
60950-05 Utilities	3,856	8,020	7,200	7,500	4,875	7,500	0%
60650-01 Offsite Storage Unit 1	3,515	4,194	4,000	4,500	3,905	5,000	11%
60621-01 Copying - Xerox 2	195	1,534	3,971	3,900	3,015	4,000	3%
60545-05 Nature Park	13,798	17,306	20,500	23,000	9,625	23,000	0%
TOTAL COMMUNITY FACILITIES	36,927	88,387	84,171	69,400	38,746	72,780	5%

Notes: 1- Shifted from Admin Dept and renamed from "Rent"

2- Shifted from Admin Department

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of	2026	CHANGE
BUILDING DEPARTMENT	2022	2023	2024	2025	10/31/2025	2026	25>26
xxxx-01 Prof. Serv - Building Services	0		61,000	75,000	51,285	90,000	17%
xxxx-01 Prof. Serv- Legal Planning and Zoning	1,000	0	N/A	7,500	2,170	5,750	-23%
xxxx-01 Prof. Serv- Consulting ARB			N/A	2,500	2,200	1,850	-34%
xxxx-01 Fire Impact Fees	0	23,379	22,500	19,500	21,540	12,000	-38%
xxxx-01 Advertising FOIA- Meeting Notices	1,148	1,206	N/A	500	225	500	0%
TOTAL BUILDING DEPARTMENT	2,148	24,585	83,500	105,000	77,420	109,900	5%

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of	2026	CHANGE
ADVERTISING AND PROMOTION	2022	2023	2024	2025	10/31/2025	2026	25>26
60590-06 Chamber-Tourism/Marketing 1	165,358	182,863	135,000	135,000	31,071	146,160	8%
60620-06 Brochure Printing	1,000	0	1,000	1,000	0	1,000	0%
61000-06 Internet and Website	1,148	1,206	2,000	2,000	1,123	2,000	0%
TOTAL ADVERTISING & PROMOTION	167,506	184,069	138,000	138,000	32,194	149,160	0%

NOTE: 1- \$ amount calculated using 30% state law required formula of State ATAX collections being allocated for marketing purposes

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
	2022	2023	2024	2025	as of	2026	CHANGE
DEBT SERVICE	2022	2023	2024	2025	10/31/2025	2026	25>26
81000-08 Principal	36,600	38,516	45,000	40,000	33,938	25,000	-38%
82000-08 Interest and other charges	2,370	8,410	2,500	2,500	2,370	1,500	0%
TOTAL DEBT SERVICE	38,970	47,500	47,500	42,500	36,308	26,500	-38%

TOTAL EXPENDITURES	\$ 1,126,400	\$ 1,157,556	\$ 1,190,849	\$ 1,696,600	\$ 878,861	\$ 1,709,603
EXCESS REVENUE OVER EXPENSE	\$ 132,000	\$ 107,844	\$ 389,982	\$ 35,900	\$ 487,486	\$ 81,397

TOWN OF PAWLEYS ISLAND LOCAL ATAX FUND 2025 BUDGET		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL as of 10/31/2025	BUDGET	PROPOSED CHANGE 25>26
		2020	2021	2022	2023	2024	2025		2026	
REVENUES										
40700-07	Pawleys Accommodations/Hospitality Tax	543,397	607,203	824,991	780,000	828,307	780,000	795,352	790,000	1%
41500-07	Sand Fence Payments	21,880	0	0	0	0	0	0	0	0%
44000-07	Grants - Beach	2,912,794	0	0	0	0	0	4,982	0	0%
44100-07	Loan Proceeds - Atax Revenue Bond	0	0	0	0	0	0	0	0	0%
45000-07	Interest Income-Beach	34,827	156	11,363	3,000	53,726	47,500	35,192	42,500	-11%
49500-03	Miscellaneous Donations	0	0	0	0	0	0	0	0	0%
TOTAL REVENUES		3,512,898	607,359	836,354	783,000	882,033	827,500	\$835,526	\$832,500	1%
EXPENDITURES										
BEACH MANAGEMENT										
60200-07	Trans. 20% Out to State A-Tax	109,437	146,562	170,440	156,000	158,271	156,000		160,000	3%
00000-07	Transfer Out to Debt Service	224,863	224,300	224,500	224,080	224,051	225,000	223,933	225,000	0%
60210-07	Beach Management	29,641	12,011	12,749	19,000	25,300	45,000	23,515	45,000	0%
60212-07	Groin Repair	0	0	0	0	0	0		0	0%
60240-07	Beach Renourishment	8,863,338	33,519	21,531	30,000	40,560	55,000	20,948	65,000	18%
xxxxx-07	Creek Dredging Study	0	0	0	46,000	0	46,000		46,000	0%
60250-07	Beach Sand Fence Project	87,696	258	1,000	2,000	0	0	0	0	0%
00000-07	Bond Issuance Cost	0	0	0	0	0	0	0	0	0%
00000-07	Capital Outlay	0	0	0	0	0	0	0	0	0%
TOTAL EXPENDITURES		9,314,975	416,650	430,220	477,080	448,182	527,000	268,396	541,000	-6%
ENDING FUND BALANCE		355,509	546,218	952,352	1,258,272	1,692,123	1,992,623	2,559,753	2,851,253	
EXCESS REVENUE OVER EXPENSE		-5,802,077	190,709	406,134	305,920	433,851	300,500	\$567,130	\$291,500	