

AN ORDINANCE TO ADOPT THE 2025-2026 FISCAL YEAR GENERAL FUND BUDGET FOR THE TOWN OF AWENDAW, SC, STARTING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, the Town of Awendaw is in need of a budget to guide and direct its receipt and expenditure of revenues during the 2026-2027 fiscal year; and

WHEREAS, Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that certain acts by the municipal council be done by ordinance, including the adoption of a budget.

NOW THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF AWENDAW, SOUTH CAROLINA, AND IT IS ORDAINED BY THE AUTHORITY OF THE SAID COUNCIL:

- Section 1. Purpose. This ordinance is adopted to provide the Town of Awendaw with a General Fund Budget and a Water Fund Budget for the 2026-2027 Fiscal Year.
- Section 2. Creation of the 2025-2026 Budgets for the Town of Awendaw, South Carolina. By passing of this Ordinance, the Town adopts as its General Fund Budget for the Fiscal Year of 2026-2027 "Exhibit A" incorporated fully herein by reference.
- Section 3. Transferability of funds ~ The Mayor and Town Council reserve the right, upon the approval of the Council, to adjust the budget amounts so as to reflect actual revenues and expenditures in their respective categories, without the necessity of adopting a new ordinance or amending this Ordinance.
- Section 4. Appropriation ~ The Council of the Town of Awendaw hereby appropriates the funds as set forth in Exhibit A for the purpose set forth therein.
- Section 5. Severability ~ If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such had not been included.

Section 6. Effective Date ~ This Ordinance shall be effective beginning with the new fiscal year, July 1st, 2026, as its enactment by the Town Council of the Town of Awendaw. The active millage rate for 2026-2027 will be 24.0.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF AWENDAW
ON THE ____ DAY OF _____, 2026.

Chris Crolley, Mayor
Town of Awendaw

First reading:

Public Hearing:

Second and Final Reading:

Katharine Watkins, Town Administrator

Account	FY 2025-2026 Budget	FY 2025-2026 Actual	FY 2026-2027 Budget	Percentage Change
Taxes From MASC				
10-3181: Telecom Tax	\$5,000.00	\$3,034.58	\$4,000.00	-20.00%
10-3182: Insurance Tax	\$180,000.00	\$4,943.79	\$200,000.00	11.11%
10-3183 Brokers Tax	\$19,000.00	\$21,950.22	\$30,000.00	57.89%
Total Received MASC	\$204,000.00	\$29,928.59	\$234,000.00	14.71%
Franchise Fees				
10-3191 Berkeley Electric Cooperative (BEC)	\$106,000.00	\$130,762.93	\$130,000.00	18.46%
10-3192: Dominion Energy (Formally SCE&G)	\$7,000.00	\$8,136.03	\$8,000.00	12.50%
10-3193: Home Telecom	\$4,000.00	\$0.00	\$4,000.00	0.00%
Total Received Franchise Fees	\$117,000.00	\$138,898.96	\$142,000.00	17.61%
County Receipts				
10-3201: Business License	\$175,000.00	\$289,234.91	\$200,000.00	12.50%
10-3202: Building Permit	\$42,000.00	\$21,331.89	\$30,000.00	-40.00%
10-3203: Real/Property & Delinquent Tax	\$294,173.00	\$427,563.96	\$408,285.28	27.95%
Total County Receipts	\$511,173.00	\$738,130.76	\$638,285.28	19.91%
State Grants				
10-3322: RTP Grant	\$100,000.00	\$0.00		
10-3323: State Grants (Other)	\$0.00	\$0.00	\$0.00	
10-3324: State Grants (PARD)	\$13,970.62	\$0.00	\$5,888.71	-137.24%
Total State Grants	\$113,970.62	\$0.00	\$5,888.71	-1835.41%
State Government Shared Revenue				
10-3351: Property Tax Credit Fund	\$172,573.00	\$128,111.88	\$164,756.00	-4.74%
10-3352: Municipal Revenue Fund	\$113,000.00	\$96,336.18	\$115,000.00	1.74%
10-3353: Local Gov't Fund / Aid to Subdivisions	\$35,000.00	\$26,691.92	\$35,000.00	0.00%
10-3354: Homestead Exemption	\$8,700.00	\$8,671.52	\$8,600.00	-1.16%
10-3355: Accommodations / TTR Tax	\$1,400.00	\$467.14	\$1,000.00	-40.00%
10-3356: American Rescue Plan	\$6,388.84	\$137,599.24	\$0.00	
Total State Government Shared Revenue	\$337,061.84	\$173,429.82	\$324,356.00	-3.92%
Charleston County CDBG/ Other Grants				
10-3362: Transportation Sales Tax	\$75,000.00	\$0.00	\$75,000.00	0.00%
10-3363: C-Funds	\$75,000.00	\$0.00	\$75,000.00	0.00%
10-3369: CDBG Refund	\$145,280.00	\$18,100.00	\$127,180.00	-14.23%
Total Charleston County CDBG / Other Grants	\$295,280.00	\$18,100.00	\$277,180.00	-6.53%
Planning Revenue				
10-3401: Planning Fees	\$20,000.00	\$6,200.00	\$15,000.00	-33.33%
10-3402: Zoning Fees	\$5,000.00	\$9,775.00	\$10,000.00	50.00%
10-3403: Other Planning Revenue	\$0.00	\$0.00	\$0.00	
Total Planning Revenue	\$25,000.00	\$15,975.00	\$25,000.00	0.00%
Investment Interest				
10-3612: Investment Interest	\$5,000.00	\$4.60	\$5,000.00	0.00%
Total Investment Interest	\$5,000.00	\$4.60	\$5,000.00	0.00%
Transfer In from Water Account				
Total Transfer In from Water Account	\$0.00	\$0.00	\$0.00	
Misc. Income				
10-3901: Rebates/Refunds	\$3,000.00	\$0.00	\$3,000.00	0.00%

Account	FY 2025-2026 Budget	FY 2025-2026 Actual	FY 2026-2027 Budget	Percentage Change
10-3902: Legal Insurance Reimbursement		\$0.00	\$200,000.00	0.00%
10-3903: Misc. Income - Other	\$3,000.00	\$1,609.63	\$3,000.00	0.00%
10-1165: King Tract Royalties	\$90,000.00	\$115,527.13	\$60,000.00	-50.00%
Total Misc. Income	\$296,000.00	\$117,136.76	\$266,000.00	-11.28%
Municipal Park				
10-3961: Vendor Fees	\$12,000.00	\$0.00	\$3,000.00	-300.00%
10-3962: Festival Sponsorships	\$42,000.00	\$0.00	\$10,500.00	-300.00%
10-3963: Festival Donations	\$3,000.00	\$0.00	\$750.00	-300.00%
10-3964: Festival Revenues	\$87,000.00	\$0.00	\$21,750.00	-300.00%
Total TOA Municipal Park	\$144,000.00	\$0.00	\$36,000.00	-300.00%
Events				
10-3972: Christmas Parade Vendor Fee	\$500.00	\$0.00	\$500.00	0.00%
10-3973: Back to School	\$3,000.00	\$0.00	\$3,000.00	0.00%
10-3975: Other Special Events	\$5,000.00	\$0.00	\$5,000.00	0.00%
Total Events	\$8,500.00	\$0.00	\$8,500.00	0.00%
TOTAL REVENUES	\$2,056,985.46	\$1,231,604.49	\$1,962,209.99	-4.83%
Salaries:				
10-4001: Mayor Salary	\$10,000.00	\$9,884.62	\$10,000.00	0.00%
10-4002: Town Administrator Salary	\$128,462.50	\$96,779.94	\$132,162.22	2.80%
10-4003: Council Salary	\$20,000.00	\$17,933.72	\$20,000.00	0.00%
10-4121: Town Clerk	\$60,536.67	\$55,497.88	\$62,280.76	2.80%
10-4123: Intern Salary	\$0.00	\$0.00	\$5,000.00	100.00%
10-4124: Administrative Assistant	\$37,473.69	\$25,188.83	\$38,552.93	2.80%
10-4125: Treasurer	\$0.00	\$0.00	\$50,000.00	
10-4126: Maintenance Tech	\$0.00	\$0.00	\$0.00	
10-4184: Planning Administrator	\$100,000.00	\$74,206.94	\$92,592.00	-8.00%
10-4185: Planning Clerk	\$51,212.58	\$30,927.93	\$52,687.50	2.80%
10-4301: Housing Administrator	\$20,000.00	\$0.00	\$20,000.00	0.00%
10-4401: Facilities and Grounds Manager	\$0.00	\$0.00	\$60,000.00	100.00%
10-4128: Overtime	\$20,000.00	\$0.00	\$20,000.00	0.00%
10-4129: Employee Salary Other (Contingency)	\$10,000.00	\$0.00	\$10,000.00	0.00%
Total Salaries	\$457,685.44	\$310,419.86	\$573,275.42	20.16%
Benefits & Taxes				
10-4005: Council & Administrator PEBA Benefits	\$50,653.10	\$0.00	\$0.00	
10-4131: Employee Taxes Paid (Employer)	\$32,224.35	\$23,411.76	\$43,855.57	26.52%
10-4132: Benefits PEBA (Retirement & Insurance)	\$93,048.94	\$132,495.03	\$140,898.73	33.96%
Total Benefits & Taxes	\$175,926.39	\$155,906.79	\$184,754.30	4.78%
Travel Expenditures				
10-4004: Travel/Conferences	\$35,000.00	\$2,856.50	\$35,000.00	0.00%
10-4005: Mileage, Telephone	\$10,600.00	\$116.16	\$13,600.00	22.06%
Total Travel Expenditures	\$45,600.00	\$2,972.66	\$48,600.00	6.17%
Legal Expense				
10-4007: Town Attorney	\$61,800.00	\$91,461.18	\$130,000.00	52.46%

Account	FY 2025-2026 Budget	FY 2025-2026 Actual	FY 2026-2027 Budget	Percentage Change
10-4205: Litigation Expense		\$1,183.48	\$10,000.00	-930.00%
Total Legal Expense	\$164,800.00	\$92,644.66	\$140,000.00	-17.71%
Planning & Zoning Expenditures				
10-4181: Planning Contractors	\$39,000.00	\$24,513.40	\$0.00	#DIV/0!
10-4182: Planning and Zoning Expense	\$15,000.00	\$7,310.00	\$7,310.00	-105.20%
10-4188: Planning Activities - Other	\$0.00	\$0.00	\$0.00	#DIV/0!
Total Planning Activities	\$54,000.00	\$31,823.40	\$7,310.00	-638.71%
General Activities				
10-4201: Insurance	\$65,000.00	\$49,263.80	\$75,000.00	13.33%
10-4202: Dues and Subscriptions	\$6,395.00	\$2,012.40	\$10,000.00	36.05%
10-4203: Donations	\$4,000.00	\$2,500.00	\$5,000.00	20.00%
10-4204: Payroll Processing Fee	\$4,420.00	\$3,510.64	\$4,500.00	1.78%
10-4206: Office Supplies	\$11,500.00	\$2,062.15	\$12,000.00	4.17%
10-4207: Legal Ads	\$6,000.00	\$543.38	\$6,000.00	0.00%
10-4208: Telephone, Internet, Technology	\$25,088.00	\$30,593.12	\$40,000.00	37.28%
10-4209: Building Maintenance and Plant	\$250,000.00	\$43,747.14	\$400,000.00	37.50%
10-4210: Misc. Expenses	\$4,635.00	\$3,638.57	\$5,000.00	7.30%
10-4211: Computer / Office Equipment	\$20,000.00	\$9,327.11	\$15,000.00	-33.33%
10-4212: Utilities	\$20,000.00	\$7,935.74	\$30,000.00	33.33%
10-4213: Accounting	\$30,000.00	\$13,500.00	\$50,000.00	40.00%
10-4214: Postage and Shipping	\$4,000.00	\$162.00	\$1,000.00	-300.00%
10-4215: Elections	\$10,600.00	\$5,814.60	\$0.00	#DIV/0!
10-4216: Playground	\$10,000.00	\$0.00	\$5,000.00	-100.00%
10-4218: Town Cheverlot SUV Maintenance	\$8,000.00	\$0.00	\$5,000.00	-60.00%
10-4220: Special Projects Consulting Fees	\$0.00	\$0.00	\$30,000.00	100.00%
10-4221: Consulting Firm Fees	\$0.00	\$0.00	\$0.00	#DIV/0!
Total Other General Activities	\$479,638.00	\$174,610.65	\$693,500.00	30.84%
American Rescue Plan				
10-4231: ARP Expense	\$6,388.84	\$137,599.24	\$0.00	#DIV/0!
10-4232: American Rescue Plan - Other	\$0.00	\$0.00	\$0.00	#DIV/0!
Total American Rescue Plan	\$6,388.84	\$137,599.24	\$0.00	#DIV/0!
HUD-Charleston County 14.218				
10-4302: CDBG Rehab Projects	\$145,280.00	\$18,925.00	\$126,355.00	-14.98%
Total HUD-Charleston County 14.218	\$145,280.00	\$18,925.00	\$126,355.00	-14.98%
Town Annual Events				
10-4761: Back 2 School Donation	\$3,090.00	\$3,000.00	\$4,000.00	22.75%
10-4762: October Fest	\$3,090.00	\$0.00	\$4,000.00	22.75%
10-4763: Christmas Parade	\$3,090.00	\$0.00	\$4,000.00	22.75%
10-4764: Easter Egg Hunt	\$3,090.00	\$0.00	\$4,000.00	22.75%
Total Annual Events	\$12,360.00	\$3,000.00	\$16,000.00	22.75%
Municipal Park & Festival Expenses				
10-4801: Planning and Advertisement	\$18,000.00	\$0.00	\$0.00	
10-4802: Food/Equipment Rental	\$90,000.00	\$0.00	\$0.00	
10-4803: Misc Expense	\$38,000.00	\$3,021.14	\$5,000.00	
10-4804: Municipal Park Improvements	\$60,000.00	\$9,068.32	\$65,800.00	

Account	FY 2025-2026 Budget	FY 2025-2026 Actual	FY 2026-2027 Budget	Percentage Change
10-4805: Park Maintenance	\$40,000.00	\$21,066.40	\$46,500.00	
10-4806: Town of Awendaw Park LCWF	\$0.00	\$0.00	\$0.00	
Total Municipal Park & Festival Expenditure	\$244,000.00	\$33,155.86	\$117,300.00	
Town Projects/Development				
10-5001: East Coast Greenway	\$150,000.00	\$0.00	\$0.00	
Total Town Projects/Development	\$150,000.00	\$0.00	\$0.00	
Transfers				
10-4401: Transfer General to Water	\$102,849.27	\$42,550.00	\$0.00	
10-4402: Transfer to Savings Account	\$0.00	\$0.00	\$0.00	
10-4403: Transfer to Debt Service Register	\$10,000.00	\$0.00	\$10,000.00	
Total Transfers	\$112,849.27	\$42,550.00	\$10,000.00	
Town Reserve Fund				
10-4700 Reserve Fund	\$41,592.01	\$0.00	\$45,115.27	
Credit Card				
10-2270 NBSC-Corporate Credit Card	\$0.00	\$19,416.42	\$0.00	
TOTAL EXPENDITURES	\$2,090,119.95	\$1,023,024.54	\$1,962,209.99	