

MAYOR:
Bradley D. Belt

TOWN ADMINISTRATOR:
Stephanie Tillerson

TOWN ATTORNEY:
Stafford J. McQuillin III



MAYOR PRO TEMPORE:
Russell A. Berner

COUNCIL MEMBERS:
E. Luke Farrell
Madeleine Kaye
Lance Spencer

WAYS & MEANS COMMITTEE MEETING
Municipal Center Council Chambers
April 1, 2025, 10:00 am

AGENDA

- I. **Call to Order:**
- II. **Pledge of Allegiance**
- III. **Roll Call:**
- IV. **Approval of Minutes:**
 - A. Minutes of the Ways and Means Committee Meeting of March 4, 2025 [Tab 1]
- V. **Citizens' Comments (Agenda Items Only):**
- VI. **Old Business:**
 - A. Fiscal Year 2025-2026 Budget Discussion [Tab 2]
- VII. **New Business:**
 - A. Review and Approval of 2025 AirMedCare Contract Extension [Tab 3]
- VIII. **Chairman's Report:**
- IX. **Treasurer's Report:**
 - A. Monthly Budget Report [Tab 4]
- X. **Citizens' Comments:**
- XI. **Committee Member's Comments:**
- XII. **Adjournment:**



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WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING

Municipal Center Council Chambers

March 4, 2025, 9:00 am

Minutes

I. **Call to Order:** *Chairman Farrell called the meeting to order at 9:00 am.*

II. **Pledge of Allegiance**

III. **Roll Call:**

Present at the Meeting: Luke Farrell, *Chairman*
Brad Belt, *Mayor*
Lance Spencer *Committee Member*

Also Present: Russell Berner, *Mayor Pro Tem*
Madelene Kaye, *Council Member*
Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*
Daniel Vincent, *Planner 1*
Jule Staradumsky, *Receptionist/Finance Assistant*
Patrea St. John, *Planner 1, Tree Preservation Specialist*
Caroline Wall, *Arts and Cultural Events Manager*
Petra Reynolds, *Town Clerk*

IV. **Approval of Minutes:**

A. Minutes of the Ways and Means Committee Meeting of February 4, 2025

Chairman Farrell inquired whether there were any edits or additions to the Ways and Means Committee meeting minutes held on February 4, 2025. No edits or additions were made, so the minutes were approved as presented.

V. **Citizens' Comments (Agenda Items Only):**

None

VI. **Old Business:**

None

VII. **New Business:**

A. Review and Recommendation to the Town Council for the Approval of the Fiscal Year 2024/2025 Charitable Grants Funding Amounts

Chairman Farrell stated that the next order of business was to review and recommend approval of the Charitable Grant funding amounts for the Fiscal Year 2024-2025.

Ms. Reynolds introduced the staff members who met with each of the applicants. There were 19 applications requesting a total of \$260,000 in funding. With a budget of \$200,000, which required \$60,000 in reductions, the staff proposed allocating \$199,024, as outlined in the presentation.

Ms. Walls reviewed the following:

- *AMOR Healing Kitchen* requested \$7,440 to cover 12 weeks of the raw food costs and delivery of plant-based nutritious meals free of charge to Sea Island clients in need. Staff recommended full funding.

- *Backpack Buddies of Seabrook* requested \$5,000 for food purchases to provide weekly food deliveries to over 350 students at Johns Island schools, ensuring students in need are fed over the weekend. Staff recommended full funding.
- *Barrier Islands Free Medical Clinic* offers comprehensive healthcare services to uninsured adults and requested \$30,000 to purchase necessary medical supplies and equipment to support its expanded healthcare initiative. Staff recommended a partial funding amount of \$25,000.
- *Camp Hi Hope* enrolls 30 children from Title I schools in a six-week summer program to mitigate the summer learning loss and requested \$10,000 for field trips and transportation. Staff recommended a partial funding amount of \$7,000.
- *Charleston Area Senior Citizens* runs the local Meals on Wheels program and requested \$22,369 for raw food costs to provide daily meals and wellness checks to their 53 seniors on Johns Island. Staff recommended a partial funding amount of \$15,000.
- *Charleston Area Therapeutic Riding* provides a unique learning experience for special education students and requested \$7,084 to fund the participation of a special education classroom from Johns Island. Staff recommended full funding.
- *Kiawah Women's Foundation* requested \$15,000 to provide weekly food and nutritional support to 350 children at risk of hunger on Johns and Wadmalaw Islands. Staff recommended a partial funding amount of \$12,000.

Mr. Vincent reviewed the following:

- *Low Country Food Bank* provides fresh produce, meat, dairy, and shelf-stable items to those in need and requested \$15,520 to purchase nutritious food and fresh produce for distribution at local food pantries on Johns and Wadmalaw Islands. Staff recommended a partial funding amount of \$12,000.
- *The New Webster JIP Food Pantry* requested \$ 8,000 to provide essential food assistance twice a month, distributing bags filled with fresh and nonperishable items directly to 123 local households. Staff recommended full funding.
- *Operation Home* helps low-income families remain in their homes by providing critical home repairs and wheelchair ramps and distributing heaters and air conditioners. They requested \$10,000 to support up to 50 families on Johns and Wadmalaw Islands. Staff recommended full funding.

Ms. Staradumsky reviewed the following:

- *Our Lady of Mercy* provides dental and women's clinic services, a food pantry, a clothing closet, home repairs, and educational classes. The requested \$30,000 is specifically for the dental program, which provides free dental care to those who can't afford it. Staff recommended a partial funding amount of \$14,000.
- *The Paraclete Foundation of Holy Spirit Catholic Church* requested \$15,000 to assist the elderly, disabled, and low-income individuals in need by providing essential home repairs on Johns and Wadmalaw Islands. \$12,000 for home repairs. Staff recommended a partial funding amount of \$12,000.
- *Sea Island Blessing Basket*, a vital community outreach program, requested \$25,000 to provide much-needed monthly food assistance to approximately 600 residents of Johns and Wadmalaw Islands living below the poverty level. Staff recommended a partial funding amount of \$20,000.

Ms. St John reviewed the following:

- *Sea Island Habitat for Humanity* requested \$20,000 for the construction of a house for a single mother who is currently a John's Island resident. Staff recommended a partial funding amount of \$18,000.
- *St. James Bethel AME Church* requested \$6,000 for food purchases for its food pantry program, which provides grocery distributions every second and fourth Wednesday of the month and supports 110 households annually. Staff recommended full funding.
- *Sweet Grass Garden Co-Op*, a nonprofit farm that provides free, fresh, naturally grown local produce to charitable food district distribution agencies, requested \$3000 to cover the cost of sowing seeds and fruit

and nut trees, which will extend their produce year-round. Staff recommended a partial funding amount of \$2,500.

- *Feeding the Multitude*, a group of partnering churches, requested \$7,000 to provide food distribution to people in need at Thanksgiving, supporting approximately 6,600 people annually on Johns and Wadmalaw Islands. Staff recommended a partial funding amount of \$4,000.
- Third Serve Foundation requested 13,600 for its Fit to Serve program, which seeks to enhance the physical, mental, and social well-being of underserved youth on Johns and Wadmalaw Islands. Staff recommended a partial funding amount of \$6,000.
- Vision to Learn, a national nonprofit with an office in Charleston, requested \$10,000 to provide access to vision screenings, eye exams, and new prescription glasses directly to kindergarten through 12th-grade students in high-need and underserved communities at no cost to the students or their families. Staff recommended a partial funding amount of \$8,000.

Before discussing each application, Committee Members reviewed how the recommendation amounts were determined, noting that some were fully funded while others had more than a 50% reduction. Ms. Reynolds stated that \$60,000 in reductions needed to be made; the staff used a merit-based approach rather than an across-the-board reduction, which would have been unfair to some applicants.

Council Member Kaye stated that she suspected staff spent considerable time on each of these applications, examining what had been done in the past and what was projected to be done in the future. Questions should be raised about the individual grant, and taking an across-the-board approach would minimize the work already done by staff.

Mayor Belt commended the staff's hard work, not only in compiling the materials but also in the time they spent on site visiting each of the applicants. He expressed concerns about organizations that appeared to have a very high proportion of their revenues devoted to salaries, expenses, and administration rather than program benefits. He also had concerns that while some applications clearly fit within the established guidelines, others were a bit of a stretch; he suggested revising the guidelines in the future.

Chairman Farrell stated that, upon reviewing the list of applications, he prioritized food, followed by shelter, and then medical and enrichment, food and shelter being the two most important. He also noted that ten organizations provided food and asked if they had considered joining forces or coordinating their efforts.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$7,440 to Amor Healing Kitchen. Mayor Pro Tem Berner seconded the motion.

The discussion included concerns about the amount of budgeted revenues allocated to administration rather than program expenses. A representative of Amor explained the salaries for a full-time chef and culinary manager, noting that the tasks they perform, such as coordinating the teens and the 55 volunteers, are more part of our program than they are administrative. The representative also noted in-kind contributions. Also clarified that the grant application is program-specific to clients on Johns and Wadmalaw Islands.

Following the discussion, the motion was unanimously approved.

Mayor Pro Tem Berner made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$5,000 to Backpack Buddies of Seabrook. Mayor Belt seconded the motion.

The discussion included whether there was any program overlap with other Backpack Buddies. Ms. Willhoft of the Kiawah Women's Foundation stated that the programs are separated by the schools

they serve, as each organization serves different schools. Mr. Snyder added that the Kiawah Women's Foundation does more than Backpack Buddies. In contrast, Backpack Buddies of Seabrook specifically focused on providing food to 252 children in the schools it serves on Johns Island.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$20,000 to Barrier Island Free Medical Clinic. Committee Member Spencer seconded the motion.

Mayor Belt indicated that Barrier Island Free Medical Clinic (BIFMC) is now providing services to the Tri-County; he asked for clarification on whether the funding request is utilized across the three counties or is specific to the clinic and services provided on Johns Island. Ms. Frank, the BIFMC Executive Director, stated that 65% of patients currently reside on Johns Island, and approximately 4% reside on Wadmalaw Island.

Responding to the rationale for the decrease in funding, Ms. Wall stated that in the proposed use of the funds, BIFMC had allocated \$5,000 for marketing, which doesn't fit the criteria.

Following the discussion, the motion was unanimously approved.

Mayor Pro Tem Berner made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$7,000 to Camp Hi Hope. Committee Member Spencer seconded the motion.

The discussion included the supportability of the application and its alignment with the three criteria but rather falling under the enrichment category mentioned by Chairman Farrell. Mayor Pro Tem Berner suggested there was a need to include education/enrichment in the criteria list.

Ms. Wall pointed out that while attending the summer camp, the children are provided with two to three meals a day, serving a dual purpose, as it also offers affordable childcare. She also noted that the funding reduction was determined by examining the use of the last grant awarded. Camp Hi Hope was able to complete its transportation and field trips with approximately \$7,000 and may be able to maintain that program with a similar amount to what it spent last year.

It was also clarified that there were no elements of proselytizing in the program; the church provided the building for them to host the camp, and the salary expenses covered the personnel delivering the program. Everyone else was a volunteer.

Following the discussion, the motion was unanimously approved.

Mayor Pro Tem Berner made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$15,000 to Charleston Area Senior Citizens. Council Member Kaye seconded the motion.

Council Member Kaye requested an explanation for the funding reduction. Ms. Wall stated that the deduction was simply a budgetary consideration due to the \$60,000 that had to be cut. Noting that the cost to deliver on John's Island is about \$8 per meal, we tried to allocate as much as possible within the budget with the \$15,000.

It was also clarified that Meals on Wheels was a program facilitated by Charleston Area Senior Citizens. Ms. Cook, the Executive Director, stated that the program served 50 to 60 meals to the Johns and Wadmalaw Islands, and the request was for a portion of the raw food costs for those meals only.

Following the discussion, the motion was unanimously approved.

Mayor Pro Tem Berner made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$7,084 to Charleston Area Therapeutic Riding. Council Member Kaye seconded the motion.

The discussion included concerns about whether the Charleston Area Therapeutic Riding (CATR) met the three criteria but rather fell under the category of enrichment. Given that a significant portion of the costs is allocated to staffing, whether for administrative staff or programmatic staff, was also a consideration. Ms. Ryan, CATR Director, explained the certifications held by the instructors and the educational outreach programs, noting that the salaries are allocated toward these programs. The request is for funding the public school program at St. Johns HS and Mt. Zion.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$12,000 to the Kiawah Women's Foundation. Committee Member Spencer seconded the motion.

Ms. Wall asked the Committee to consider that, similar to Backpack Buddies of Seabrook, the Kiawah Women's Foundation serves a very similar number of clients with significantly different budgets. Ms. Wall explained that one of the expenses is the cost of renting space to house and pack the food, as well as maintaining the website. The foundation has an all-volunteer workforce that packs and delivers to students identified by school staff and under the poverty level in four Johns and Wadmalaw Islands schools.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$12,000 to the Low Country Food Bank. Mayor Pro Tem Berner seconded the motion.

The discussion included concerns about the request for funds to purchase food for distribution to people in need at the Low Country Food Bank, while other nonprofits are having to purchase food from the same source.

Ms. Salvo of Sea Island Blessing Basket stated that some of the food is given away for free. At the same time, other items are purchased to support their organization at prices that are usually very reasonable compared to those at the grocery store.

Mr. Brown, the director of agency relations at the Low Country Food Bank, stated that the request would help cover the cost of purchasing produce for two large distributions, which are free of charge to partner agencies. Additionally, agency support is provided through shopping credits on their accounts and assistance in obtaining the best price point for the items that need to be purchased. Also discussed were the partner agencies on Johns and Wadmalaw Islands, as well as the federal programs that provide food to the agencies at no cost and grants for food purchases.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$10,000 to Operation Home. Council Member Kaye seconded the motion.

Chairman Farrell requested clarification on whether the funding request pertains to the Johns and Wadmalaw Islands or the Tri-County area. Ms. Langley, Executive Director of Operation Home, stated that the funds are designated directly to nine families on Johns and Wadmalaw Islands and are used immediately. Further discussion included Operation Home's sole mission to help families remain in their homes by providing critical home repairs rather than building homes from the ground up.

Following the discussion, the motion was unanimously approved.

Council Member Kaye made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$14,000 to Our Lady of Mercy. Mayor Pro Tem Berner seconded the motion.

Mayor Belt requested an explanation of why the staff recommended a substantially lower amount than was requested. Mr. Vincent stated that it was noted during the group discussion that a large portion of their \$30,000 request was being allocated directly to the doctors who provide the dental care. Ms. D'Amato, CFO of Our Lady of Mercy, clarified that the dental program must have a licensed dentist, staff, and volunteer student dentists. The funding request for the dental program aims to cover the expenses for all the necessary denture equipment required to provide the dentures. Also discussed was that only approximately 10% of the budget was allocated to programs and that an average of 150 to 200 residents from Johns and Wadmalaw received free oral care through the program.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$12,000 to the Paraclete Foundation of the Holy Spirit Catholic Church. Council Member Kaye seconded the motion.

Mayor Belt noted that the application from the Paraclete Foundation was thorough and well-prepared, remarking that the foundation, remarkably, incurs no administrative costs or salaries, and all the work is being done on Johns and Wadmalaw Islands.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$20,000 to the Sea Island Blessing Basket. Committee Member Spencer seconded the motion.

Mayor Belted noted that the Sea Island Blessing Basket application indicated very low administrative costs, with 98% of all donations going directly to feeding those in need. Ms. Salvo explained the collaborative efforts of the twelve partners under the Sea Island Hunger Awareness Foundation, which provides food and various services related to food on Wadmalaw and Johns Islands, noting that the Sea Island Blessing Basket is one of the three independently funded programs of the foundation. The group meets monthly to discuss ways to support one another and improve their programs. It was also noted that the Sea Island Blessing Basket serves almost 300 people in a single day every month, and the request is to fund two months of purchases.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$18,000 to the Sea Island Habitat for Humanity. Council Member Kaye seconded the motion.

Mr. Sean, Executive Director of Habitat, stated that the funding request is intended to help cover the cost of constructing a single new house.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$6,000 to St. James Bethel AME Church. Mayor Pro Tem Berner seconded the motion, and it was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$2,500 to Sweet Grass Garden Co-Op. Committee Member Spencer seconded the motion.

The discussion included confirmation that all food grown is donated to emergency food kitchens on Johns Island, along with an explanation of the estimated 50% increase in their capacity to serve.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$4,000 to The Feeding the Multitude. Mayor Pro Tem Berner seconded the motion.

The discussion included the rationale for the funding decrease. Ms. St. John stated that their budget showed annual operating expenses of \$25,000 and a \$12,000 carryover, leaving money available. Given the carryover from last year, the group felt comfortable making a decrease.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$6,000 to the Third Serve Foundation. Council Member Kaye seconded the motion.

The discussion included the fact that the application previously submitted by the Third Serve Foundation was not funded because it was deemed not to meet the criteria. However, it is an enrichment program, differing from the STEM and therapeutic riding programs.

Ms. St. John stated that the staff felt the wellness program, which included workshops to educate children about health and nutrition, fit within the guidelines. Two of the three workshops were community, so the staff elected to fund the one solely for the children budgeted at \$6,000.

Ms. Grogan, the Assistant Director of the First Serve Foundation, stated that the tennis program aims to reach a silent generation of kids who have little parental guidance and are unaware of access to free medical clinics, food banks, and other support networks. A significant goal of these health and wellness workshops is to provide education to 50 children from Frierson and Haut Gap about the various resources available to them. The program includes meals and transportation services from the schools. It was also noted that children attend school on tennis day because they want to participate in the tennis program.

Following the discussion, the motion was unanimously approved.

Mayor Belt made a motion to recommend to the Town Council the approval of the staff's recommendation to allocate \$8,000 to Vision to Learn. Committee Member Spencer seconded the motion.

Mr. Blackford with Vision to Learn confirmed that the mobile vision clinic program serves all the Title-1 schools on Johns Island and will include St. Johns High School this year. The program provides screens and glasses to students at no charge to the students or their families.

The discussion included that the Vision to Learn program serves the Tri-County area, raising concerns about how the approved funding would be earmarked for the Title I schools on Johns and Wadmalaw Islands. Chairman Farrell noted that by his calculations, 20% of the total eye screenings were done on Johns Island and would fall within the guidelines' scope.

Following the discussion, the motion was unanimously approved.

B. Fiscal Year 2025-2026 Budget Discussion

Mayor Belt stated that, according to the Town ordinance, it is the Mayor's obligation to present a budget for Council consideration. Although no action is being taken at this meeting, it is a discussion item for the Ways and Means Committee. He thanked Ms. Szubert and Ms. Tillerson for the extraordinary amount of time they spent reviewing the budget line by line, making significant changes, tweaks, and adjustments along the way.

Budget Discussion and Revenue and Expenditure Trends

- Mayor Belt provided an overview of the budget, noting that the Town is fortunate to generate a diverse set of revenues that significantly exceed ordinary operating and non-recurring expenditures, creating a substantial revenue surplus.
- The discussion included the operating budget or the cost of running the government, with Mayor Belt emphasizing the need to ensure revenue streams exceed the operating expenses. The General Fund, Capital Fund, and Beach Renourishment Fund were also reviewed, along with an overview of accommodations tax revenues, restrictions, and allowable allocations to capital projects.
- There was an in-depth discussion of consulting fees and the possibility of setting up an on-call engineering services contract for services associated with larger Town projects or surveying for planning and zoning.
- Ms. Szubert explained the budget details, noting the draft projected a 2.6 million surplus and that all funds, with the exception of the State Accommodation Tax Fund, were projected to have a surplus. Also discussed were concerns about the potential for some revenue sources to decline over time, as well as the importance of managing recurring and non-recurring expenses.
- Mayor Pro Tem Berner raised concerns about the trend of increasing salaries and benefits, noting the need to balance revenue and expenditure growth. The discussion highlighted the importance of managing compensation costs and assessing the potential need for additional staff and off-duty deputy services.

Future Planning and Capital Projects

- The discussion included budgeting for potential large expenditures and funding of capital projects, including the construction of a new wing and the repaving of Kiawah Island Parkway.
- Mayor Belt explained that an allocation could be made from the general fund or other options, such as issuing bonds or utilizing accommodations tax funds, engaging in an in-depth discussion of the Accommodations Tax revenues, and permitting expenditures such as beach renourishment. Chairman Farrell emphasized the importance of continuing to explore ways to allocate more funds from the operating budget to the hospitality tax.
- Mayor Belt discussed communities like Isle of Palms and Folly Beach, which are more liberal in their use of accommodations tax funds, emphasizing the need to maximize expenditures from the State Accommodations Tax.

Five-Year Capital Plan and Future Projects

- Mayor Belt noted the projected \$2.5 million surplus was inclusive of contingencies for projected higher consultant costs, a \$200,000 pledge to MUSC, and two \$300,000 line items for potential expenses for building, infrastructure, landscape, and potential office space conversion projects.
- Ms. Szubert encouraged the members to review the five-year capital plan she distributed, which includes a list of potential projects.

- Further discussion included using State Accommodations Tax funds for patching or repaving Beachwalker Drive and potential projects like leisure trail/sidewalk connectivity and the Betsy Kerrison Parkway safety enhancement project. Mayor Belt also mentioned the need to reassess the potential purchase of the Kiawah Island utility, which was considered a decade ago but not pursued.
- Mayor Belt discussed a proposal from the Kiawah Conservancy for an expanded living shoreline project around the Kiawah Island Bridge. He stated that funding could be allocated from the monies set aside for conservation-related initiatives. Rather than being funded by the Town, he encouraged the Conservancy to submit its proposal to the State Accommodations Tax Committee for funding.

VIII. Chairman's Report:

None

IX. Treasurer's Report:

A. Monthly Budget Report

Ms. Szubert stated that, in the Monthly Budget Report, revenues are within budget. As reported earlier, business licenses and building permits are likely to exceed the budget, while expenditures are in line with budgeted amounts.

X. Citizens' Comments:

None

XI. Committee Member's Comments:

None

XII. Adjournment:

Chairman Farrell adjourned the meeting at 12:26 pm.

Submitted by,

Petra S. Reynolds, Town Clerk

Date



Tab | 2

WAYS AND MEANS

Agenda Item

Town of Kiawah Island
Budget Draft FY2026
All Funds Consolidated

	Actuals FY 2024	Budgeted FY2025	Projected FY2025	Budget FY2026	% of Total	FY2025 Projected Variance \$	FY2025 Projected Variance %	FY2024 Actual Variance \$	FY2024 Actual Variance %
Revenues:									
Building Permits	\$ 1,605,081	\$ 1,300,000	\$ 1,624,869	\$ 1,577,131	9%	\$(47,738)	-3%	\$(27,950)	-2%
Building Permits/Special Projects	959,182	-	437,092	-	0%	(437,092)	-100%	(959,182)	-100%
Business Licenses	4,635,356	3,750,000	4,100,000	4,200,000	24%	100,000	2%	(435,356)	-9%
Franchise Fees	981,795	970,000	1,034,364	1,037,300	6%	2,936	0.3%	55,505	6%
Local Option tax	995,279	900,000	971,359	1,000,500	6%	29,141	3%	5,221	1%
State ATAX	3,023,766	3,000,000	3,096,019	3,189,161	18%	93,142	3%	165,395	5%
Local ATAX	1,566,940	1,500,000	1,609,923	1,681,025	10%	71,102	4%	114,085	7%
County ATAX	732,633	612,000	700,000	700,000	4%	-	0%	(32,633)	-4%
Hospitality Tax	962,458	900,000	940,074	991,303	6%	51,229	5%	28,845	3%
Waste Management	643,032	1,068,000	1,246,500	1,246,500	7%	-	0%	603,468	94%
Interest	1,985,302	1,200,000	2,025,000	1,700,000	10%	(325,000)	-16%	(285,302)	-14%
Other	363,995	267,012	234,968	240,567	1%	5,599	2%	(123,428)	-34%
Total Revenues	18,454,819	15,467,011	18,020,168	17,563,487	100%	(456,680)	-3%	(891,332)	-5%
Expenses:									
Salaries and Benefits:									
Salaries	2,106,856	2,478,883	2,367,611	2,706,554	18%	338,943	14%	599,698	28%
Overtime	13,370	11,700	11,800	12,000	0%	200	2%	(1,370)	-10%
Benefits	606,985	859,225	769,975	844,586	6%	74,611	10%	237,601	39%
Payroll Tax	191,770	226,950	208,480	227,279	2%	18,799	9%	35,509	19%
	2,918,981	3,576,758	3,357,866	3,790,420	25%	432,553	13%	871,439	30%
Administration/Operations:									
Administration	245,843	193,520	155,160	117,520	1%	(37,640)	-24%	(128,323)	-52%
Communications	72,065	84,724	72,997	72,984	0.5%	(2,013)	-3%	919	1%
Events	20,985	25,000	23,000	55,000	0.4%	32,000	139%	34,015	162%
Insurance	202,673	224,940	243,079	269,876	2%	26,797	11%	67,203	33%
Maintenance	750,515	599,000	602,200	686,000	5%	83,800	14%	(64,515)	-9%
Minor Assets & Supplies	126,071	134,800	100,850	138,400	1%	37,550	37%	12,329	10%
Miscellaneous	18,321	25,000	25,000	27,000	0.2%	2,000	8%	8,679	47%
Office Equipment	44,552	40,000	40,000	50,000	0.3%	10,000	25%	5,448	12%
Professional Services	417,418	515,000	427,900	530,000	4%	102,100	24%	112,582	27%
Travel & Training	58,917	100,650	76,350	83,300	1%	6,950	9%	24,383	41%
Utilities	104,229	125,000	125,000	125,000	1%	-	0%	20,771	20%
	2,061,589	2,067,634	1,893,536	2,155,080	14%	261,544	14%	93,491	5%
Consultants	339,914	362,150	356,729	601,000	4%	244,271	68%	261,086	77%
Waste Management	1,520,835	2,107,000	2,100,000	2,100,000	13%	-	0%	579,165	38%
Funded from SATAX *	-	-	-	(78,400)		(78,400)	-	(78,400)	-
Contracted Public Safety Resources:									
Charleston County Deputies	465,658	703,779	733,779	767,970	5%	34,191	5%	302,312	65%
Evening Code Enforcement	389,376	389,376	389,376	389,376	3%	-	0%	-	0%
Beach Patrol	584,000	584,000	584,000	584,000	4%	-	0%	-	0%
	1,439,034	1,677,155	1,707,155	1,741,346	5%	34,191	2%	302,312	21%
Funded from SATAX *	(1,021,994)	(897,800)	(881,000)	(946,379)		(65,379)		75,615	-7%
Charitable:									
MUSC Pledge	200,000	200,000	200,000	200,000	1%	-	0%	-	0%
Contributions	220,891	200,000	200,000	220,000	1%	20,000	10%	(891)	0%
	420,891	400,000	400,000	420,000	3%	20,000	5%	(891)	0%
Contingency	-	100,000	-	100,000		100,000	-	100,000	-
ATAX & HTAX:									
Promotional Fund-CVB	931,512	902,870	870,729	902,870	6%	32,141	4%	(28,642)	-3%
SATAX Town Allocations*	1,021,994	897,800	984,195	1,346,779	9%	362,584	37%	324,785	32%
SATAX Other Recipients	2,003,657	2,962,274	873,445	1,653,221	11%	779,776	89%	(350,436)	-17%
Other Uses	588,055	805,900	629,569	512,000	3%	(117,569)	-19%	(76,055)	-13%
	4,545,218	5,568,844	3,357,938	4,414,870	29%	1,056,932	31%	(130,348)	-3%
Capital Outlay:									
Building	92,361	25,000	-	300,000	2%	300,000	-	207,639	225%
Infrastructure & Landscape	338,237	-	35,000	300,000	2%	265,000	757%	(38,237)	-11%
Vehicles	112,773	35,000	23,944	80,000	1%	56,056	234%	(32,773)	-29%
Other Capital Expenditures	58,203	50,000	39,129	10,000	0.1%	(29,129)	-	(48,203)	-83%
	601,574	110,000	98,073	690,000	5%	591,927	604%	88,426	15%
Total Expenses	12,826,042	15,071,741	12,390,297	14,987,937	100%	2,597,640	21%	2,161,895	17%
Net Changes in Fund Balance	\$ 5,628,777	\$ 395,270	\$ 5,629,871	\$ 2,575,551		\$ (3,054,320)		\$ (3,053,227)	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/26
 ALL FUNDS

	2024-2025 Budget										
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget	Total Funds Budget
Revenues & Other Sources :											
Accommodations Tax	\$ 179,594	\$ 3,009,567	\$ 700,000	\$ 1,681,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,570,186
Hospitality Tax	-	-	-	-	-	991,303	-	-	-	-	991,303
Aid to subdivisions	54,567	-	-	-	-	-	-	-	-	-	54,567
Zoning Permits	15,000	-	-	-	-	-	-	-	-	-	15,000
Business License Revenue	4,200,000	-	-	-	-	-	-	-	-	-	4,200,000
Building Permits	1,577,131	-	-	-	-	-	-	-	-	-	1,577,131
Building Permits/Special Projects	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	1,000,500	-	-	-	-	-	-	-	-	-	1,000,500
Franchise Fee - Electric	485,000	-	-	-	-	-	-	-	-	-	485,000
Franchise Fee -Beach	412,300	-	-	-	-	-	-	-	-	-	412,300
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	20,000	-	-	-	-	-	10,000	-	-	-	30,000
Interest Revenue	943,105	90,000	75,000	190,000	-	101,895	-	-	299,000	1,000	1,700,000
Solid Waste Collections	1,246,500	-	-	-	-	-	-	-	-	-	1,246,500
Beverage Tax / Permits	-	-	-	-	51,000	-	-	-	-	-	51,000
Miscellaneous Revenue	15,000	-	-	-	-	-	-	75,000	-	-	90,000
Transfers In	-	-	-	-	-	-	-	347,956	585,466	534,466	1,467,887
Total Revenues & Other Sources	10,288,697	3,099,567	775,000	1,871,025	51,000	1,093,198	10,000	422,956	884,466	535,466	19,031,375
Expenditures & Uses :											
Salary and Benefits	3,693,772	-	-	-	-	-	-	96,648	-	-	3,790,420
CCSO Deputies	230,391	537,579	-	-	-	-	-	-	-	-	767,970
Code Enforcement	389,376	-	-	-	-	-	-	-	-	-	389,376
Beach Patrol	175,200	408,800	-	-	-	-	-	-	-	-	584,000
Utilities & Supplies	170,400	-	35,000	22,500	-	35,500	-	-	-	-	263,400
Communication	72,984	-	-	-	-	-	-	-	-	-	72,984
Waste Management	1,991,600	78,400	30,000	-	-	-	-	-	-	-	2,100,000
Professional Services	530,000	-	-	-	-	-	-	-	-	-	530,000
Consulting	601,000	-	-	-	-	-	-	-	-	-	601,000
Maintenance	458,100	-	26,900	-	-	201,000	-	-	-	-	686,000
Insurance	269,876	-	-	-	-	-	-	-	-	-	269,876
Travel & Training	83,300	-	-	-	-	-	-	-	-	-	83,300
Office Equipment	50,000	-	-	-	-	-	-	-	-	-	50,000
ATAX Uses	-	2,556,091	497,000	15,000	-	-	-	327,000	-	-	3,395,091
Contributions	420,000	-	-	-	-	-	-	-	-	-	420,000
Capital Outlay	340,000	-	-	175,000	-	175,000	-	-	-	-	690,000
Other	284,520	-	-	-	-	-	10,000	-	-	-	294,520
Transfers Out	25,956	322,000	-	672,410	51,000	396,521	-	-	-	-	1,467,887
Total Expenditures & Uses	9,786,475	3,902,870	588,900	884,910	51,000	808,021	10,000	423,648	-	-	16,455,824
Change in Fund Balance	502,222	(803,303)	186,100	986,115	-	285,177	-	-	884,466	535,466	2,575,551
Fund Balances, beginning of the year	26,835,730	1,927,920	2,330,648	2,877,565	2,000	1,970,723	21,176	-	7,589,182	3,153,915	46,752,499
Fund Balances, end of the year	\$ 27,337,952	\$ 1,124,617	\$ 2,516,748	\$ 3,863,680	\$ 2,000	\$ 2,255,900	\$ 21,176	\$ -	\$ 8,473,648	\$ 3,689,381	\$ 49,328,050

TOWN OF KIAWAH ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/26
GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
GENERAL FUND										
REVENUES:										
BUSINESS LICENSE REVENUE	\$ 3,840,556	\$ 3,350,000	\$ 625,218	\$ 3,700,000	3,800,000	\$ 100,000	3%	\$ (40,556)	-1%	Based on historical averages plus an increase for inflator
STR APPLICATION FEES	395,900	400,000	18,873	400,000	400,000	-	0%	4,100	1%	Based on PY actuals
STATE ACCOMMODATIONS TAX	174,938	193,590	84,596	193,590	179,594	(13,996)	-7%	4,656	3%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	50,141	52,012	25,994	51,968	54,567	2,599	5%	4,426	9%	Based on estimates from the State
SOLID WASTE REVENUE	661,899	1,068,000	1,216,918	1,246,500	1,246,500	-	0%	584,601	88%	Based on number of subscribers for different service types
PLANNING FEES	15,415	10,000	8,990	15,000	15,000	-	0%	(415)	-3%	Based on current year actuals
BUILDING PERMITS	1,623,848	1,300,000	1,448,506	1,624,869	1,577,131	(47,738)	-3%	(46,717)	-3%	Based on historical averages
BUILDING PERMITS/SPECIAL PROJECTS	958,114	-	437,092	437,092	-	(437,092)	-100%	(958,114)	-100%	No special projects expected
LOCAL OPTIONS SALES TAX	995,279	971,359	546,485	971,359	1,000,500	29,141	3%	5,221	1%	Based on historical averages plus an increase for inflator
FRANCHISE FEE - ELECTRIC	432,687	430,000	484,364	484,364	485,000	636	0%	52,313	12%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	399,500	400,000	130,000	400,000	412,300	12,300	3%	12,800	3%	\$300k or 30% of Island Beach Services gross receipts &\$5k -KIGR, \$7.3k-KIC
FRANCHISE FEES - OTHER	149,608	140,000	79,504	150,000	140,000	(10,000)	-7%	(9,608)	-6%	Based on the contracts with AT&T, Comcast
COURT FEES, FINES & FORF	18,778	30,000	9,528	20,000	20,000	-	0%	1,222	7%	Based on CY actuals
INTEREST REVENUE	888,838	525,000	583,266	1,100,000	943,105	(156,895)	-14%	54,267	6%	Rate of return -4%
MISCELLANEOUS REVENUE	90,501	35,000	8,401	15,000	15,000	-	0%	(75,501)	-83%	
TOTAL REVENUES	10,696,002	8,904,960	5,707,735	10,809,741	10,288,697	(521,044)	-5%	(407,305)	-4%	
OTHER FINANCING USES/SOURCES:										
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES & OTHER SOURCES	\$ 10,696,002	\$ 8,904,960	\$ 5,707,735	\$ 10,809,741	\$ 10,288,697	\$ (521,044)	-5%	\$ (407,305)	-4%	
EXPENDITURES:										
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	3,016,668	3,546,238	1,857,913	3,365,241	3,790,420	425,178	13%	773,752	26%	Salaries for off duty deputies.
SALARIES, PR TAXES & BENEF/DEPUTIES	465,658	703,779	387,897	733,779	767,970	34,191	5%	302,312	65%	Contract with Island Services for after hours code enforcement
STR CODE ENFORCEMENT	389,376	389,376	168,338	389,376	389,376	-	0%	-	0%	Contract with Island Services for beach patrol
BEACH PATROL	584,000	584,000	340,667	584,000	584,000	-	0%	-	0%	
UTILITIES & SUPPLIES:										
UTILITIES	104,229	125,000	75,428	125,000	125,000	-	0%	20,771	20%	Based on current year actuals
GENERAL	96,396	83,300	36,054	82,350	76,100	(6,250)	-8%	(20,296)	-21%	Estimate for supplies, uniforms
MINOR ASSETS	29,675	21,500	43,834	18,500	62,300	43,800	237%	32,625	110%	Estimate for computers replacement and small equipment
ADVERTISING	27,264	14,000	6,293	10,500	11,500	1,000	10%	(15,764)	-58%	Based on current year actuals
COMMUNICATION										
CELL PHONES & IPADS	26,253	23,724	13,861	22,997	20,984	(2,013)	-9%	(5,269)	-20%	Based on current year actuals for Town's employees
REGULAR PHONES	45,812	52,000	28,661	52,000	52,000	-	0%	6,188	14%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,520,835	2,112,000	833,862	2,100,000	2,100,000	-	0%	579,165	38%	Based on Trident contract
PRINTING	25,140	11,000	6,459	9,000	9,000	-	0%	(16,140)	-64%	Printing UB invoices, business license and contractors decals
PROFESSIONAL SERVICES	417,418	515,000	184,344	427,900	530,000	102,100	24%	112,582	27%	Town Attorney, Prosecutor and annual audit
CONSULTING	339,914	352,150	110,891	356,729	601,000	244,271	68%	261,086	77%	Estimate for various consulting work
MAINTENANCE										
SOFTWARE	200,420	229,000	132,772	214,200	221,000	6,800	3%	20,580	10%	Building maint., Island wide landscaping and road maint., and software main
BUILDING & VEHICLES	123,273	133,000	88,667	127,000	152,000	25,000	20%	28,727	23%	
ROADS & LANDSCAPING	426,822	211,000	135,601	261,000	311,000	50,000	19%	(115,822)	-27%	
INSURANCE	202,673	269,876	243,079	243,079	269,876	26,797	11%	67,203	33%	
TRAVEL & TRAINING	58,917	94,650	34,502	76,350	83,300	6,950	9%	24,383	41%	Travel and professional development
RENTALS	44,552	46,000	25,118	40,000	50,000	10,000	25%	5,448	12%	Based on contracts.
TOURISM & RECREATIONS	192,925	508,900	90,162	246,100	532,000	285,900	116%	339,075	176%	
CONTRIBUTIONS	220,891	200,000	-	200,000	220,000	20,000	10%	(891)	0%	
CAPITAL OUTLAY	422,853	5,156,000	86,479	98,073	690,000	591,927	604%	267,147	63%	
OTHER	285,149	233,520	128,294	283,660	174,020	(109,640)	-39%	(111,129)	-39%	Based on current year actuals
MUSC PLEDGE	200,000	200,000	200,000	200,000	200,000	-	0%	-	0%	MUSC Pledge of \$1M over 5 years
CONTINGENCY	-	100,000	-	-	100,000	100,000	-	100,000	-	
TOTAL EXPENDITURES	9,467,113	15,915,013	5,259,176	10,266,834	12,122,845	2,281,189	22%	2,655,732	28%	
ALLOCATION TO SATAX	1,021,994	897,800	-	1,024,779	1,024,779	143,779	16%	2,785	0%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	352,425	764,000	88,732	506,200	588,900	82,700	16%	236,475	67%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	597,943	414,014	133,554	497,212	190,000	(307,212)	-62%	(407,943)	-68%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	440,079	196,250	-	235,168	411,500	176,332	75%	(28,579)	-6%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	129,636	110,699	-	140,449	-	(140,449)	-100%	(129,636)	-100%	
TOTAL NET EXPENDITURES	6,925,036	13,532,251	5,036,890	8,006,805	9,907,667	1,900,862	24%	2,982,631	43%	
OTHER FINANCING USES/SOURCES:										
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	-	-	151,020	25,956	(125,064)	-83%	(92,044)	-78%	
TRANSFER TO CAPITAL FUND	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
EXCESS OF REVENUES OVER EXPENDITURES	3,161,182	-	-	-	-	-	-	(3,161,182)	-100%	
TOTAL OTHER FINANCING USES/ SOURCES	3,279,182	-	-	151,020	25,956	(125,064)	-83%	(3,253,226)	-99%	
TOTAL EXPENDITURES & OTHER USES	\$ 10,204,218	\$ 13,532,251	\$ 5,036,890	\$ 8,157,825	\$ 9,933,622	\$ 1,775,797	22%	\$ (270,596)	-3%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION										
MAYORAL OFFICE AND TOWN ADMINISTRATION										
SALARIES - REGULAR EMPLOYEES	\$ 302,850	\$ 512,406	\$ 198,853	\$ 309,313	\$ 573,256	\$ 263,943	85%	\$ 270,406	89%	Salaries for Town Administrator, clerk and 8% aggregated total for salary adjustments
OVERTIME	1,988	1,200	994	2,000	2,000	-	0%	12	1%	
BONUS	-	5,000	8,464	8,646	5,000	(3,646)	-42%	5,000	-	Employee Christmas bonus [\$300 (30)], Employee Assistance Annual Cost (\$2,800), Employee Appreciation Events (\$5,000)
EMPLOYEE BENEFITS	17,057	20,000	10,533	15,000	16,800	1,800	12%	(257)	-2%	
INSURANCE - MEDICAL	20,557	16,827	15,568	13,456	13,456	-	0%	(7,101)	-35%	
FICA ER MATCH	20,739	39,199	13,066	23,662	38,116	14,454	61%	17,377	84%	
RETIREMENT MATCH	60,051	101,103	40,803	66,502	118,129	51,627	78%	58,078	97%	
TUITION REIMBURSEMENT	6,734	10,000	-	5,000	-	(5,000)	100%	(6,734)	-	50% tuition reimbursement
WORKERS COMPENSATION	31,724	35,000	24,988	24,988	35,000	10,012	40%	3,276	10%	
HOLIDAY EVENTS	20,985	25,000	20,329	23,000	15,000	(8,000)	-35%	(5,985)	-29%	Town holiday dinners (Christmas celebration & Thanksgiving) - At Town Hall
PROFESSIONAL SERVICES	387,058	485,000	156,444	400,000	500,000	100,000	25%	112,942	29%	Town Attorney, Town Prosecutor, Additional Legal Services -\$500K, engineer on call-\$50k
HR CONSULTANTS	25,771	40,000	9,360	30,000	30,000	-	0%	4,229	16%	\$25K FGP and additional consultant services
TELEPHONE-CELL	1,805	1,500	851	1,620	1,620	-	0%	(185)	-10%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	11,405	15,000	7,521	10,000	10,000	-	0%	(1,405)	-12%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	3,652	4,000	3,061	4,000	4,000	-	0%	348	10%	Estimate for Training (SCAPA, SCCCMA/ICMA, ULI, MASC) - ST & (MASC) - PR
SUBSCRIPTIONS	2,270	10,000	1,944	2,000	2,500	500	25%	230	10%	Civic Plus (MuniCode Sub), Google Svc , Adobe
ADVERTISING COSTS	7,693	4,000	3,646	4,000	5,000	1,000	25%	(2,693)	-35%	Estimate for advertising
COMMUNITY ACTIVITIES	15,482	25,000	2,947	10,000	20,000	10,000	100%	4,518	29%	Disaster Awareness Day, Volunteer Appreciation ,Other Misc. Community Events
CHARITABLE CONTRIBUTIONS	220,891	200,000	-	200,000	220,000	20,000	10%	(891)	0%	Charitable contributions
SUPPLIES - OFFICE	10,995	15,000	4,286	10,000	10,000	-	0%	(995)	-9%	Based on current year actuals
SUPPLIES - OTHER	27,142	20,000	13,841	20,000	15,000	(5,000)	-25%	(12,142)	-45%	Estimate for coffee supplies, water, pop, medicine supply, and misc
MISCELLANEOUS EXPEND	14,683	15,000	259	15,000	15,000	-	0%	317	2%	
ELECTIONS	18,711	-	6,840	6,840	10,000	-	0%	(8,711)	-47%	
COMPUTER & SOFTWARE MINOR	5,882	5,000	2,601	5,000	5,000	-	0%	(882)	-15%	
	<u>1,236,125</u>	<u>1,605,235</u>	<u>547,199</u>	<u>1,210,027</u>	<u>1,664,877</u>	<u>451,690</u>	<u>37%</u>	<u>428,752</u>	<u>35%</u>	
Department: 40700 - COUNCIL										
COUNCIL DEPARTMENT										
CELL PHONE	8,362	6,000	2,920	4,045	2,700	(1,345)	-33%	(5,662)	-68%	
MEETING COST	2,267	6,000	-	-	10,000	10,000	-	7,733	341%	Costs for the Town's annual retreat & business meetings
TRAVEL & TRAINING	3,276	4,000	409	1,000	5,000	4,000	400%	1,724	53%	
SUPPLIES - OFFICE	9,861	1,000	75	2,000	3,000	1,000	50%	(6,861)	-70%	
	<u>23,766</u>	<u>17,000</u>	<u>3,404</u>	<u>7,045</u>	<u>20,700</u>	<u>(7,045)</u>	<u>-100%</u>	<u>(3,066)</u>	<u>-13%</u>	
TOTAL ADMINISTRATION	\$ 1,259,891	\$ 1,622,235	\$ 550,603	\$ 1,217,072	\$ 1,685,577	\$ 468,505	38%	\$ 425,686	34%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL										
SALARIES - REGULAR EMPLOYEES	\$ 195,267	256,015	\$ 164,291	\$ 277,015	277,015	\$ -	0%	\$ 81,748	42%	Salaries for 4employees
SALARIES - TEMPORARY	1,666	-	-	-	-	-	-	(1,666)	-100%	
FICA ER MATCH	16,991	19,585	9,256	20,651	19,585	(1,066)	-5%	2,594	15%	
INSURANCE - MEDICAL	32,925	38,774	20,884	43,157	38,774	(4,382)	-10%	5,849	18%	
RETIREMENT MATCH	45,056	57,429	25,776	60,153	57,429	(2,725)	-5%	12,373	27%	
PROFESSIONAL SERVICES	55,300	-	-	23,500	-	(23,500)	-100%	(55,300)	-100%	
CONSULTANTS	-	10,000	-	31,500	40,000	8,500	27%	40,000	-	Deer Processing (\$6k), Tallow Tree Control (\$30k), Temporary Assistants
TELEPHONE-CELL	2,045	1,500	870	1,450	1,500	50	3%	(545)	-27%	Based on cost for 3 cell phones
SOFTWARE LICENSES	5,805	10,000	120	4,000	8,000	4,000	100%	2,195	38%	ArcGIS, Adobe, Watchtower
DUES	-	500	-	200	500	300	150%	500	-	
SUBSCRIPTIONS	-	500	-	500	500	-	0%	500	-	
TRAVEL & TRAINING	1,921	3,500	-	1,500	3,000	1,500	100%	1,079	56%	
TURTLE PATROL EXPENDITURES	10,898	12,000	1,430	7,000	15,000	8,000	114%	4,102	38%	
BEACH MONITORING & REPAIRS	43,194	75,000	16,429	40,000	60,000	20,000	50%	16,806	39%	
RESEARCH	121,140	128,900	57,051	117,100	96,000	(21,100)	-18%	(25,140)	-21%	Annual CSE Monitoring, Bobcat GPS, Bird Banding, Toxicology
COMMUNITY OUTREACH PROGRAMS	-	2,500	-	2,500	1,000	(1,500)	-	1,000	-	School Environmental Programs
CONSERVATION PROJECTS	15,113	25,000	13,232	25,000	25,000	-	0%	9,887	65%	Dolphin/Shorebird Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	-	13,000	-	2,000	10,000	8,000	400%	10,000	-	Projects TBD
POND MANAGEMENT	2,580	5,000	2,020	5,000	6,000	1,000	20%	3,420	133%	Fish Testing and Stocking (\$3000) Water Quality Testing
AERIAL PHOTOGRAPHY	-	-	-	-	50,000	50,000	-	50,000	-	Potentially KICA & Conservancy will participate
SUPPLIES - OFFICE	1,099	2,500	305	2,000	2,000	-	0%	901	82%	
SUPPLIES OTHER	519	1,000	105	1,000	1,000	-	0%	481	93%	
UNIFORMS	1,730	2,500	293	1,500	1,500	-	0%	(230)	-13%	
BOOKS & PERIODICALS	58	500	171	250	500	250	100%	442	762%	
EQUIPMENT - MINOR	4,986	5,000	102	5,000	5,000	-	0%	14	-	Deer removal equipment: safety harnesses, ammunition, batteries, flashlights, sandbags, etc
COMPUTER & SOFTWARE - MINOR	1,714	1,500	1,014	1,500	2,000	500	33%	286	-	
TOTAL DEPARTMENT EXPENDITURES	560,007	922,203	313,349	723,476	971,303	247,828	34%	411,296	73%	
ALLOCATION TO LOCAL ATAX										
70% OF SALARIES, PR TAXES, AND BENEFITS	174,143	223,082	132,124	240,585	-	(240,585)	-100%	(174,143)	-100%	
TURTLE PATROL COST	10,898	12,000	1,430	7,000	15,000	8,000	114%	4,102	38%	
	185,041	235,082	133,554	247,585	15,000	(232,585)	-94%	(170,041)	-92%	
ALLOCATION TO COUNTY ATAX										
RESEARCH	121,140	128,900	57,051	117,100	96,000	(21,100)	-18%	(25,140)	-21%	
BEACH MONITORING & REPAIRS	43,194	75,000	16,429	40,000	60,000	20,000	50%	16,806	39%	
CONSERVATION PROJECTS	-	50,000	-	50,000	250,000	200,000	400%	250,000	-	
KI CONSERVANCY -LAND ACQUISITION	-	200,000	-	-	-	-	-	-	-	
PROGRAMS	15,113	25,000	13,232	25,000	25,000	-	0%	9,887	65%	
FISH STUDIES & EQUIPMENT	-	13,000	-	2,000	10,000	8,000	400%	10,000	-	
POND MANAGEMENT	2,580	5,000	2,020	5,000	6,000	1,000	20%	3,420	-	
AERIAL PHOTOGRAPHY	-	-	-	-	50,000	50,000	-	50,000	-	
	182,027	496,900	88,732	239,100	497,000	257,900	108%	314,973	173%	
TOTAL NET EXPENDITURES	\$ 192,939	\$ 190,221	\$ 91,063	\$ 236,790	\$ 182,717	\$ (54,073)	-23%	(10,222)	-5%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40300 - FINANCE										
SALARIES - REGULAR EMPLOYEES	\$ 343,931	\$ 350,688	\$ 191,096	\$ 377,118	\$ 377,118	\$ -	0%	\$ 33,187	10%	Salaries for 5 employees
OVERTIME	6,028	3,500	2,027	3,500	3,500	-	0%	(2,528)	-42%	
INSURANCE - MEDICAL	42,001	51,793	21,588	45,513	45,513	-	0%	3,512	8%	
FICA ER MATCH	25,686	29,510	14,256	28,085	28,085	-	0%	2,399	9%	
RETIREMENT MATCH	81,776	56,287	36,302	57,513	57,513	-	0%	(24,263)	-30%	
ANNUAL AUDIT	30,360	30,000	27,900	27,900	30,000	2,100	8%	(360)	-1%	Annual audit
CONSULTANTS	3,500	25,000	12,500	41,000	18,500	(22,500)	-55%	15,000	429%	Estimate for reserve study-\$15k, actuarial evaluation- \$3.5k ; \$25k estimate for internal controls audit is in FY25
TELEPHONE-CELL	2,373	3,500	2,580	3,500	3,500	-	0%	1,127	47%	Cell phones and Ipad
SOFTWARE LICENSES	192,491	190,000	129,720	200,000	210,000	10,000	5%	17,509	9%	Cost for ADP-\$55K, Incode10- \$35K , citizenserve -\$40K (\$1.8k per license), IMS-\$72k, misc- \$8k
DOCUMENTS MANAGEMENT	15,825	10,000	5,453	15,000	15,000	-	0%	(825)	-5%	Duncan & Parnell document services
TRAVEL & TRAINING	11,736	15,000	9,364	15,000	15,000	-	0%	3,264	28%	Cost for membership to MASC and GFOA & ACFR review
DUES	600	1,000	620	1,000	1,000	-	0%	400	67%	Printing for utility billing and business license applications and decals
PRINTING COSTS	4,963	6,000	3,812	6,000	6,000	-	0%	1,037	21%	Estimate for travel to attend conferences plus eLearning courses
SUPPLIES - OFFICE	6,699	4,000	2,778	5,000	5,000	-	0%	(1,699)	-25%	Based on PY actuals, plus business cards for new staff
SUPPLIES - OTHER	420	1,500	119	1,500	1,500	-	0%	1,080	257%	Based on PY actuals
BANK COSTS	133,451	75,000	57,284	150,000	20,000	(130,000)	-87%	(113,451)	-85%	Cost for WF cc terminals, bank fees & check processing
COMPUTER & SOFTWARE - MINOR	1,779	4,500	988	1,500	1,500	-	0%	(279)	-16%	1 pc replacement
MISCELLANEOUS EXPEND	-	1,000	183	1,000	1,000	-	0%	1,000	-	Misc
TOTAL DEPARTMENT EXPENDITURES	903,619	858,277	518,570	980,128	839,728	(140,400)	-14%	(63,891)	-7%	
ALLOCATION TO COURT DEPARTMENT	26,331	23,168	9,147	23,168	23,168	-	0%	(3,163)	-12%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	877,288	835,110	509,423	956,961	816,561	(140,400)	-15%	(60,727)	-7%	

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40600 - COURT DEPARTMENT										
SALARIES - JUDGE	4,000	4,000	2,333	4,000	4,000	-	0%	-	0%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	18,778	17,288	6,803	17,288	17,288	-	0%	(1,490)	-8%	30% of clerk of court salary
INSURANCE - MEDICAL	2,812	1,919	797	1,919	1,919	-	0%	(893)	-32%	
FICA ER MATCH	1,785	1,401	595	1,401	1,401	-	0%	(384)	-21%	
RETIREMENT MATCH	2,956	2,559	952	2,559	2,559	-	0%	(397)	-13%	
TRAVEL & TRAINING	1,737	1,500	919	1,500	1,500	-	0%	(237)	-14%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	53	120	65	120	120	-	0%	67	126%	Based on current year actuals
SUPPLIES-OFFICE	375	500	349	500	500	-	0%	125	33%	
TOTAL	\$ 32,496	\$ 29,288	\$ 12,813	\$ 29,288	\$ 29,288	\$ -	0%	\$ (3,208)	-10%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40500 - COMMUNITY AFFAIRS										
SALARIES - REGULAR EMPLOYEES	\$ 209,671	250,132	\$ 109,713	\$ 263,824	263,824	-	0%	\$ 54,153	26%	Salaries for 4 employees
SALARIES - TEMPORARY	-	-	-	3,000	3,000	-	-	3,000	-	Additional help for special events
OVERTIME	5,188	9,000	3,167	4,500	4,500	-	0%	(688)	-13%	
INSURANCE - MEDICAL	29,642	46,079	14,072	45,078	45,078	-	0%	15,436	52%	
FICA ER MATCH	12,921	19,137	8,502	20,183	20,183	-	0%	7,262	56%	
RETIREMENT MATCH	39,951	49,580	17,787	51,604	51,604	-	0%	11,653	29%	
TUITION REBURSEMENT	6,306	10,000	2,375	2,375	5,000	2,625	111%	(1,306)	-21%	AC Events Manager
TELEPHONE-CELL	3,061	3,340	1,297	3,240	3,240	-	0%	179	6%	Cost for 4 cell phones and 2 Ipad
CONSULTANTS	-	-	-	-	150,000	150,000	-	150,000	-	Placeholder for new website
SOFTWARE LICENSES	10,181	20,000	2,788	10,000	3,000	(7,000)	-70%	(7,181)	-71%	TOKI app \$4.2K, subscriptions for Survey Monkey-\$1K, Constant Contact-\$3.2k, and misc. \$1.6
SPECIAL EVENTS	-	-	-	-	20,000	20,000	-	20,000	-	Events organized outside of AC planning
PUBLISHING & PROMOTIONS	18,956	5,000	2,647	3,000	3,000	-	0%	(15,956)	-84%	Budget at a glance, other misc communication related material
PRINTING - TOWN NOTES	1,221	-	-	-	-	-	-	(1,221)	-100%	
TRAVEL & TRAINING	9,203	16,000	6,079	12,000	10,000	(2,000)	-17%	797	9%	4 employees
DUES	499	-	-	-	-	-	-	(499)	-100%	
SUPPLIES - OFFICE	7,960	4,000	202	2,000	2,500	500	25%	(5,460)	-69%	
UNIFORMS	1,107	-	408	1,000	500	(500)	-50%	(607)	-55%	
SUPPLIES - OTHER	123	500	-	500	1,000	500	100%	877	713%	
MISC	2,901	2,000	129	1,000	1,000	-	0%	(1,901)	-66%	
COMPUTER & SOFTWARE - MINOR	10,037	3,000	-	3,000	3,000	-	0%	(7,037)	-70%	
TOTAL DEPARTMENT EXPENDITURES	368,928	437,768	169,166	426,303	590,428	164,125	38%	221,500	60%	
ALLOCATION TO ARTS & CULTURAL FUND	129,636	110,699	-	140,449	-	(140,449)	-100%	(129,636)	-100%	
TOTAL NET EXPENDITURES	\$ 239,292	\$ 327,069	\$ 169,166	\$ 285,854	\$ 590,428	\$ 304,574	107%	\$ 351,136	147%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40900 - DEPUTIES										
SALARIES - DEPUTIES	\$ 323,833	\$ 575,917	\$ 299,580	\$ 575,917	\$ 575,917	\$ -	0%	\$ 252,084	78%	Based on average 800h a month
OVERTIME	32,220	20,000	40,528	50,000	50,000	-	0%	17,780	55%	
FICA ER MATCH	24,985	35,954	11,385	35,954	35,954	-	0%	10,969	44%	
RETIREMENT MATCH	56,114	71,908	36,404	71,908	79,099	7,191	10%	22,985	41%	
COUNTY DEPUTY VEHICLE FEES	13,230	9,000	8,150	12,000	12,000	-	0%	(1,230)	-9%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	15,276	15,000	7,524	15,000	15,000	-	0%	(276)	-2%	
CCSO CONTRACT	-	-	-	-	-	-	-	-	-	
TOTAL DEPARTMENT EXPENDITURES	465,658	727,779	403,571	760,779	767,970	7,191	1%	302,312	65%	
ALLOCATION TO STATE ATAX	613,194	489,000	-	489,000	537,579	48,579	10%	(75,615)	-12%	70% funding
ALLOCATION TO LOCAL ATAX	70,455	20,445	-	43,545	-	(43,545)	-	(70,455)	-100%	
TOTAL NET EXPENDITURES	(217,991)	218,334	403,571	228,234	230,391	2,157	1%	448,382	-206%	
Department: 40950 - PUBLIC SAFETY										
SALARIES	279,625	291,553	163,509	304,560	304,560	-	0%	24,935	9%	Salaries for 4 employees
OVERTIME	655	1,000	459	1,000	1,000	-	0%	345	53%	
INSURANCE - MEDICAL	38,642	52,055	22,613	52,892	52,892	-	0%	14,250	37%	
FICA ER MATCH	19,829	22,304	11,673	23,299	23,299	-	0%	3,470	17%	
RETIREMENT MATCH	63,948	64,198	40,166	66,742	66,742	-	0%	2,794	4%	
CONSULTING	-	-	58,143	58,129	14,500	(43,629)	-	14,500	-	
TELEPHONE-CELL	2,722	3,240	1,695	3,240	3,240	-	0%	518	19%	4 cell phones and Ipad & Nokia
TRAVEL & TRAINING	1,864	10,650	1,336	10,650	9,800	(850)	-8%	7,936	426%	Flight, Rooms
DUES	210	1,000	210	1,000	1,000	-	0%	790	376%	
SUPPLIES - OFFICE	3,379	1,000	1,589	2,000	1,000	(1,000)	-50%	(2,379)	-70%	
SUPPLIES - OTHER	7	1,000	5	1,000	1,000	-	0%	993	-	
UNIFORMS	807	2,000	690	1,500	2,000	500	33%	1,193	148%	
EQUIPMENT - MINOR	14,372	5,000	5,668	6,000	5,000	(1,000)	-17%	(9,372)	-65%	Traffic and security products
COMPUTER & SOFTWARE - MINOR	1,683	2,000	-	2,000	16,800	14,800	-	15,117	-	CLEAR- background checks \$2.3K - AllStar - \$6Kk , watchtower-\$8.5k
MISCELLANEOUS	10,950	10,000	-	10,000	10,000	-	-	(950)	-	Includes cost for Airmecare
TOTAL DEPARTMENT EXPENDITURES	438,693	467,000	307,756	544,011	502,832	(31,179)	-6%	75,089	17%	
ALLOCATION TO LOCAL ATAX	59,136	70,737	-	74,136	-	(74,136)	-100%	(59,136)	-100%	
TOTAL NET EXPENDITURES	379,557	396,263	307,756	469,875	502,832	42,957	9%	134,225	35%	
Department: 40800 - PUBLIC WORKS										
SALARIES	139,409	135,950	82,763	146,363	146,363	-	0%	6,954	5%	Salary for 2 employees
INSURANCE - MEDICAL	18,896	16,896	11,264	24,057	24,057	-	0%	5,161	27%	
FICA ER MATCH	10,281	10,400	6,109	11,197	11,197	-	0%	916	9%	
RETIREMENT MATCH	30,069	26,482	19,232	29,879	29,879	-	0%	(190)	-1%	
TELEPHONE-CELL	1,751	1,080	1,582	2,122	1,080	(1,042)	-49%	(671)	-38%	2 cell phones
TRAVEL & TRAINING	4,114	6,000	2,218	8,000	6,000	(2,000)	-25%	1,886	46%	
SUPPLIES - OFFICE	741	1,200	474	10,000	1,000	(9,000)	-90%	259	35%	
UNIFORMS	666	1,000	197	500	1,000	500	100%	334	50%	
TOTAL NET EXPENDITURES	\$ 205,927	\$ 199,009	\$ 123,839	\$ 232,118	\$ 220,576	\$ (11,542)	-5%	\$ 14,649	7%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/24
 GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40850 - PLANNING										
SALARIES	\$ 170,445	\$ 224,320	\$ 134,752	\$ 231,619	\$ 306,619	\$ 75,000	32%	\$ 136,174	80%	Salary for 3 employees plus Dedicated ArcGIS, water flooding, and resiliency initiatives
OVERTIME	99	500	26	300	500	200	100%	401	100%	
SALARIES-TEMPORARY	5,088	12,000	-	-	20,000	20,000	100%	14,912	100%	FY 26 planning intern Summer/Fall/Spring (Year round support)
INSURANCE - MEDICAL	23,126	29,626	6,268	20,220	29,626	9,406	47%	6,500	28%	
FICA ER MATCH	12,881	17,329	7,081	17,719	17,329	(390)	-2%	4,448	35%	
RETIREMENT MATCH	29,591	45,507	18,735	47,505	45,507	(1,997)	-4%	15,916	54%	
TUITION REMBURSEMENT	-	-	-	-	5,000	5,000	-	5,000	-	Planning Administration Advancement
STENOGRAPHER	6,990	10,000	2,860	6,000	8,000	2,000	33%	1,010	14%	Slight reduction from FY25 as projected versus actual number of LTPB hearings is lower
CONSULTANTS	91,537	112,150	2,824	100,000	250,000	150,000	150%	158,463	173%	Zoning Ordinance Update -\$100K, Stormwater Management Review -\$75K, GIS shapefile mapping and analysis-\$25K, beach survey consultants-\$50k .
TELEPHONE-CELL	1,090	1,404	871	1,080	1,404	324	30%	314	29%	3 cell phones
TRAVEL & TRAINING	4,340	12,000	2,566	10,000	12,000	2,000	20%	7,660	176%	Includes training and travel to conferences for required CE and expanded department focus and roles (APA, ISA, SC Beach, ESRI)
DUES	-	1,000	-	1,000	5,000	4,000	400%	5,000	-	Annual Dues for membership planning and landscape organizations.
ADVERTISING	615	5,000	-	3,500	3,500	-	0%	2,885	469%	Costs for public notification requirements. Includes PC, BZA, LTPB, and special area plans and studies
SUPPLIES - OFFICE	2,296	1,000	1,399	1,500	5,000	3,500	233%	2,704	118%	computers equipment, replacement laptop 3-5 years
SUPPLIES - OTHER	733	2,500	466	1,000	2,500	1,500	150%	1,767	100%	Includes additional staff
UNIFORMS	152	2,000	-	300	2,000	1,700	567%	1,848	100%	Mapping, field/site inspections, equipment associated with planner (LA)
COMPUTER & SOFTWARE - MINOR	5,954	8,000	-	-	18,500	18,500	-	12,546	211%	ESRI, Bluebeam and Public Input-community engagment platform -\$15k
	<u>354,937</u>	<u>484,336</u>	<u>177,848</u>	<u>441,742</u>	<u>732,485</u>	<u>290,743</u>	<u>66%</u>	<u>377,548</u>	<u>106%</u>	

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 41500 -BUILDING DEPRMENT										
SALARIES	\$ 459,992	450,799	\$ 273,892	\$ 450,799	450,799	\$ -	0%	\$ (9,193)	-2%	Salaries for 5employees
OVERTIME	166	500	27	500	500	-	0%	334	201%	
INSURANCE - MEDICAL	46,959	45,703	30,287	45,703	45,703	-	0%	(1,256)	-3%	
FICA ER MATCH	33,997	34,486	20,251	38,697	34,486	(4,211)	-11%	489	1%	
RETIREMENT MATCH	84,412	95,886	54,487	71,358	95,886	24,528	34%	11,474	14%	
PROFESSIONAL SERVICES	12,712	105,000	21,375	50,600	40,000	(10,600)	-21%	27,288	215%	Placeholder for floodplain management services to compile all required documentation-\$5K, third party inspection-\$35K
CONSULTING	15,825	10,000	5,453	10,000	10,000	-	0%	(5,825)	-37%	Duncan & Parnell document services
TELEPHONE-CELL	3,044	2,160	1,195	2,700	2,700	-	0%	(344)	-11%	Cost for 5 cell phones
DUES	2,630	2,400	1,772	2,000	2,400	400	20%	(230)	-9%	ICC/State Renewals for 5 staff
TRAVEL & TRAINING	9,321	11,000	4,090	6,700	11,000	4,300	64%	1,679	18%	5 staff required to maintain CEU'S
SUPPLIES - OFFICE	2,204	4,000	300	4,000	2,000	(2,000)	-50%	(204)	-9%	Including departmental copies, and supplies
SUPPLIES - OTHER	117	500	-	500	1,000	500	100%	883	755%	Based on current year actuals
UNIFORMS	1,021	1,600	-	300	1,600	1,300	433%	579	57%	5-staff members uniforms
EQUIPMENT MINOR	303	500	-	500	500	-	0%	197	65%	Placeholder
COMPUTER & SOFTWARE - MINOR	2,124	9,000	144	200	3,000	2,800	1400%	876	41%	Reduce amount most of staff has new computers
	<u>\$ 674,827</u>	<u>\$ 773,535</u>	<u>\$ 413,273</u>	<u>\$ 684,558</u>	<u>\$ 701,575</u>	<u>\$ 17,017</u>	<u>2%</u>	<u>\$ 26,748</u>	<u>4%</u>	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/24
GENERAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 41000 - OPERATIONS										
WATER	\$ 64,246	\$ 75,000	\$ 50,079	\$ 75,000	\$ 75,000	\$ -	0%	\$ 10,754	17%	Based on CY projections
SOLID WASTE DISPOSAL/BEACH	1,520,835	2,112,000	833,862	2,100,000	2,100,000	-	0%	579,165	38%	Contract with Trident , Chas recycling fee-\$35k plus \$10k for misc
CUSTODIAL	23,402	25,000	16,333	20,000	20,000	-	0%	(3,402)	-15%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4
LANDSCAPING	216,864	200,000	133,783	250,000	300,000	50,000	20%	83,136	38%	Based on the Artigues contract \$184K, \$ 3K, \$75K enhance improvements at TH, for indoor maintenance, and and misc
CODE ENFORCEMENT	389,376	389,376	168,338	389,376	389,376	-	0%	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL	584,000	584,000	340,667	584,000	584,000	-	0%	-	0%	Based on the contract with Island Services
MUNICIPAL CENTER PROJECTS	-	25,000	-	-	300,000	300,000	-	300,000	-	Potential projects: preliminary designs for MC wing addition, office modifications in TH, garage modification:
CHARGING STATIONS	-	-	39,129	39,129	-	(39,129)	-100%	-	-	Charging stations for Town Hall
REPAIR & MAINT - BUILDING	43,615	45,000	41,858	50,000	50,000	-	0%	6,385	15%	HVAC, generator annual service ,incidentals, regular maintenance
REPAIR & MAINT - VEHICLES	46,863	50,000	21,866	45,000	50,000	5,000	11%	3,137	7%	14 vehicles, based on CY average monthly cost
REPAIR AND MAINT - EQUIPMENT	9,393	10,000	8,447	10,000	10,000	-	0%	607	6%	Misc. equipment repairs
PEST CONTROL	2,002	5,800	1,311	5,800	5,800	-	0%	3,798	190%	Pest and mosquito control and termite bonc
RENTAL - EQUIPMENT	42,285	40,000	25,118	40,000	40,000	-	0%	(2,285)	-5%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	10,232	17,212	11,870	11,870	17,212	5,342	45%	6,980	68%	Insurance for 13 vehicles -45%increase
INSURANCE - DATA PRO & CYBER	18,605	22,201	20,183	20,183	22,201	2,018	10%	3,596	19%	10% increase
INSURANCE - LIAB/TOR	61,587	98,812	89,829	89,829	98,812	8,983	10%	37,225	60%	\$82k- GL and \$8k umbrella for AC events +10% increase
INSURANCE - BUILDING & PERSONAL PROPERTY	16,139	17,262	15,693	15,693	17,262	1,569	10%	1,123	7%	10% increase
INSURANCE - D&O	35,027	34,972	33,307	33,307	34,972	1,665	5%	(55)	0%	5% increase
TELEPHONE	37,737	40,000	20,865	40,000	40,000	-	0%	2,263	6%	Contract for phone service (SEGRA)-\$25K, internet and cable (Comcast)-\$10K and back up internet-ATT-\$5.5
EMERGENCY COMMUNICATION	8,075	12,000	7,796	12,000	12,000	-	0%	3,925	49%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM	6,247	5,800	3,803	5,800	5,800	-	0%	(447)	-7%	Estimate for building and surveillance cameras-Plan to re-bid the contract
SUPPLIES - OFFICE	3,205	3,000	1,450	3,000	3,000	-	0%	(205)	-6%	Based on current year actuals
SUPPLIES - OTHER	6,863	4,000	1,870	4,000	4,000	-	0%	(2,863)	-42%	Based on current year actuals
SUPPLIES - POSTAGE	6,240	6,000	4,682	6,000	6,000	-	0%	(240)	-4%	Postage for day to day business, certified letters, and utility billing mailing
CHRISTMAS DECORATIONS	9,888	11,000	1,818	11,000	11,000	-	0%	1,112	11%	Based on current year actuals
ELECTRICITY	39,983	50,000	25,349	50,000	50,000	-	0%	10,017	25%	Based on CY projections
VEHICLES	58,940	35,000	23,944	23,944	80,000	56,056	234%	21,060	36%	Boat
SIGNS	906	3,000	163	2,000	22,000	20,000	1000%	21,094	2328%	\$20k placeholder for beach signs and \$2k maintenance for the signs
EQUIPMENT	3,291	60,000	39,129	50,000	10,000	(40,000)	-	6,709	204%	Placeholder for PKW cameras and trailer
	<u>3,265,846</u>	<u>3,981,435</u>	<u>1,982,542</u>	<u>3,986,931</u>	<u>4,358,435</u>	<u>371,504</u>	<u>9%</u>	<u>1,092,589</u>	<u>33%</u>	
ALLOCATION TO STATE ATAX	408,800	408,800	-	392,000	487,200	95,200	24%	78,400	19%	70% of beach patrol and Trident for the beach and boat funded from SATA)
ALLOCATION TO COUNTY ATAX	170,398	267,100	-	267,100	91,900	(175,200)	-66%	(78,498)	-46%	
ALLOCATION TO LOCAL ATAX	79,731	58,000	-	114,096	-	(114,096)	-100%	(79,731)	-100%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	249,313	166,500	-	217,318	236,500	19,182	9%	(12,813)	-5%	
TOTAL NET EXPENDITURES	<u>908,242</u>	<u>3,081,035</u>	<u>1,982,542</u>	<u>2,996,417</u>	<u>3,542,835</u>	<u>(174,914)</u>	<u>-6%</u>	<u>(92,642)</u>	<u>-10%</u>	

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40400 - INFRASTRUCTURE										
REPAIR AND MAINT ROADS	\$ 209,958	\$ 35,000	\$ 23,196	\$ 35,000	250,000	\$ 215,000	614%	40,042	19%	Placeholder for BWD patching
LANDSCAPING	150,805	-	-	-	-	-	-	(150,805)	-	
BETSY KERRISON SAFETY & ENHANCEMENTS	-	-	-	-	50,000	50,000	-	50,000	-	
GENERAL INSURANCE - BRIDGE	61,083	79,417	72,197	72,197	79,417	7,220	10%	18,334	30%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	128,279	50,000	3,829	16,000	50,000	34,000	213%	(78,279)	-61%	Placeholder for infrastructure projects
MISCELLANEOUS	-	15,000	1,050	2,000	15,000	13,000	650%	15,000	-	Misc projects
	<u>550,125</u>	<u>179,417</u>	<u>100,272</u>	<u>125,197</u>	<u>444,417</u>	<u>319,220</u>	<u>255%</u>	<u>(105,708)</u>	<u>-19%</u>	
ALLOCATION TO LOCAL ATAX	203,580	29,750	-	17,850	175,000	157,150	880%	(28,580)	-14%	Allocate 50%
ALLOCATION TO HOSPITALITY TAX	190,766	29,750	-	17,850	175,000	157,150	880%	(15,766)	-8%	Allocate 50%
TOTAL NET EXPENDITURES	<u>155,779</u>	<u>119,917</u>	<u>100,272</u>	<u>89,497</u>	<u>94,417</u>	<u>4,920</u>	<u>5%</u>	<u>(44,346)</u>	<u>-28%</u>	

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 41400 - CERT TEAM										
CERT TEAM	517	3,000	2,356	3,000	3,000	-	0%	2,483	480%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,356</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>2,483</u>	<u>480%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 STATE ACCOMMODATION TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 2,848,827	\$ 2,810,913	\$ 1,132,323	\$ 2,902,429	\$ 3,009,567	\$ 198,654	7%	\$ 107,138	4%	\$ 160,740	6%	Based on historical averages Rate of return -4%
INTEREST REVENUE	129,955	50,000	68,120	165,000	90,000	40,000	80%	(75,000)	-45%	(39,955)	-31%	
	<u>2,978,782</u>	<u>2,860,913</u>	<u>1,132,323</u>	<u>2,902,429</u>	<u>3,099,567</u>	<u>238,654</u>	<u>7%</u>	<u>107,138</u>	<u>4%</u>	<u>120,785</u>	<u>4%</u>	
EXPENDITURES:												
PROMOTIONAL FUND	931,512	902,870	494,082	870,729	902,870	-	0%	32,141	4%	(28,642)	-3%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,072,144	3,000,000	276,670	1,754,445	3,000,000	-	0%	1,245,555	71%	1,927,856	180%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	<u>2,003,656</u>	<u>3,902,870</u>	<u>770,752</u>	<u>2,625,174</u>	<u>3,902,870</u>	<u>-</u>	<u>0%</u>	<u>1,277,696</u>	<u>49%</u>	<u>1,899,214</u>	<u>95%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 975,126</u>	<u>\$ (1,041,957)</u>	<u>\$ 361,571</u>	<u>\$ 277,256</u>	<u>\$ (803,303)</u>	<u>\$ 238,654</u>	<u>-23%</u>	<u>\$ (1,170,559)</u>	<u>-422%</u>	<u>\$ (1,778,429)</u>	<u>-182%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 COUNTY ACCOMMODATION TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
COUNTY ACCOMMODATION TAX	\$ 681,098	\$ 612,000	\$ 329,677	\$ 700,000	\$ 700,000	\$ 88,000	14%	\$ -	0%	\$ 18,902	3%	Based on County's estimate
INTEREST REVENUE	129,955	65,000	56,128	100,000	75,000	10,000	15%	(25,000)	-25%	(54,955)	-42%	Rate of return -4%
TOTAL CATAX REVENUES	811,053	677,000	385,805	800,000	775,000	98,000	16%	(25,000)	-3%	(36,053)	-5%	
EXPENDITURES :												
WATER & SEWAGE	15,961	20,000	900	20,000	20,000	-	0%	-	0%	4,039	25%	allocation from GF
SOLID WASTE DISPOSAL	11,759	25,000	-	25,000	25,000	-	0%	-	0%	13,241	113%	allocation from GF
CUSTODIAL COSTS	4,333	5,000	-	5,000	5,000	-	0%	-	0%	667	15%	allocation from GF
LANDSCAPING COSTS - MINOR	2,650	20,000	-	20,000	20,000	-	0%	-	0%	17,350	655%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	-	1,000	1,000	-	0%	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	-	500	500	-	0%	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	-	5,200	5,200	-	0%	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	-	200	200	-	0%	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	584,000	584,000	340,667	584,000	-	(584,000)	-100%	(584,000)	-100%	(584,000)	-100%	Beach Patrol contract
ARIAL PHOTOGRAPHY	-	-	-	-	50,000	50,000	-	50,000	-	50,000	-	
BEACH MONITORING & REPAIRS	43,194	75,000	-	40,000	60,000	(15,000)	-20%	20,000	50%	16,806	39%	Beach Mitigation, Annual beach survey and report (CSE)
CONSERVATION PROJECTS	-	250,000	2,708	50,000	250,000	-	0%	200,000	400%	250,000	-	Projects TBD
ENVIRONMENTAL RESEARCH	121,140	128,900	26,611	117,100	96,000	(32,900)	-26%	(21,100)	-18%	(25,140)	-21%	Bobcat GPS, Bird Banding, Toxicology
EDUCATIONAL PROGRAMS	15,113	25,000	9,943	25,000	25,000	-	0%	-	0%	9,887	65%	Dolphin/Shorebird Stewardship, Bluebird Boxes, Bobcat Guardian
FISH STUDIES & EQUIPMENT	-	13,000	-	2,000	10,000	(3,000)	-23%	8,000	400%	10,000	-	Fish Testing and Stocking (\$3000) Water Quality Testing
POND MANAGEMENT	2,580	5,000	-	5,000	6,000	1,000	20%	1,000	20%	3,420	133%	
ELECTRICITY COSTS	11,995	15,000	10,563	15,000	15,000	-	0%	-	0%	3,005	25%	50% allocation from GF
TOTAL CATAX EXPENDITURES	819,625	1,172,800	391,392	915,000	588,900	(583,900)	-50%	(326,100)	-36%	(230,725)	-28%	
FUND ALLOCATIONS TO OTHER FUNDS :												
ALLOCATE FROM SATAX	(467,200)	-	-	(408,800)	-	-	-	408,800	-100%	467,200	-100%	100% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATK	352,425	1,172,800	391,392	506,200	588,900	(583,900)	-50%	82,700	16%	236,475	67%	
NET INCREASE/(DECREASE) IN FUND BAL.	\$ 458,628	\$ (495,800)	\$ (5,587)	\$ 293,800	\$ 186,100	\$ 681,900	-138%	\$ (107,700)	-37%	\$ (272,528)	-59%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 LOCAL ACCOMMODATION TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
LOCAL ACCOMMODATION TAX	\$ 1,566,940	\$ 1,500,000	\$ 1,003,846	\$ 1,609,923	\$ 1,681,025	\$ 181,025	12%	\$ 71,102	4%	\$ 114,085	7%	Based on historical averages
INTEREST REVENUE	157,382	150,000	130,388	210,000	190,000	173,781	869%	(20,000)	-10%	32,618	21%	Rate of return -4%
TOTAL LATAX REVENUES	1,724,322	1,650,000	1,134,234	1,819,923	1,871,025	354,806	40%	51,102	3%	146,703	9%	
EXPENDITURES :												
SALARIES - REGULAR EMPLOYEES	122,190	205,125	-	188,961	-	(205,125)	-100%	(188,961)	-100%	(122,190)	-100%	
FICA ER MATCH	8,099	15,692	-	14,456	-	(15,692)	-100%	(14,456)	-100%	(8,099)	-100%	
INSURANCE - MEDICAL	16,375	31,331	-	30,210	-	(31,331)	-100%	(30,210)	-100%	(16,375)	-100%	
RETIREMENT MATCH	19,966	44,024	-	36,961	-	(44,024)	-100%	(36,961)	-100%	(19,966)	-100%	
DEPUTIES COST	-	20,445	-	43,545	-	(20,445)	-100%	(43,545)	-	-	-	
BEACH UPKEEP	79,731	112,000	39,185	114,096	-	(112,000)	-100%	(114,096)	-100%	(79,731)	-100%	Contract with CW
TURTLE PATROL	10,898	12,000	1,255	7,000	15,000	3,000	25%	8,000	114%	4,102	38%	
BEACH SUPPLIES COSTS	-	2,500	-	2,500	22,500	20,000	800%	20,000	800%	22,500	-	\$20k placeholder for beach signs
TOTAL LATAX EXPENDITURES	257,259	443,118	40,440	437,728	37,500	(405,618)	-92%	(400,228)	-91%	(219,759)	-85%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:												
TRANSFER TO ARTS & CULTURAL FUND	237,386	211,540	-	229,920	-	(211,540)	-100%	(229,920)	-100%	(237,386)	-100%	
TRANSFER TO GENERAL FUND	289,529	29,750	-	17,850	175,000	145,250	488%	157,150	880%	(114,529)	-	Transfer to GF for 50% cost of road improve
TRANSFER TO CAPITAL FUND	596,957	672,410	-	643,969	672,410	-	0%	28,441	4%	75,453	13%	Future Beach Renurishment -20% of LATAX re
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	1,381,131	1,356,818	40,440	1,329,467	884,910	(471,908)	-35%	(44,329)	-3%	(276,462)	-20%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 343,191	\$ 293,182	\$ 1,093,794	\$ 490,456	\$ 986,115	\$ 826,714	282%	\$ 424,296	87%	\$ 1,329,306	387%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 BEVERAGE PERMITS FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	
REVENUES:												
BEVERAGE TAX REVENUE	\$ 48,050	\$ 45,000	\$ -	\$ 48,000	\$ 51,000	\$ -	0%	\$ (3,000)	-6%	\$ 2,950	6%	\$3k per alcoholic beverage permit (15 entities)
	<u>48,050</u>	<u>45,000</u>	<u>-</u>	<u>48,000</u>	<u>51,000</u>	<u>-</u>	<u>0%</u>	<u>(3,000)</u>	<u>-6%</u>	<u>2,950</u>	<u>6%</u>	
FUND TRANSFERS TO OTHER FUNDS :												
TRANSFER TO CAPITAL FUND	48,050	45,000	-	48,000	51,000	-	0%	2,000	4%	2,950	6%	
	<u>48,050</u>	<u>45,000</u>	<u>-</u>	<u>48,000</u>	<u>51,000</u>	<u>-</u>	<u>0%</u>	<u>2,000</u>	<u>4%</u>	<u>2,950</u>	<u>6%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ (0)	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 HOSPITALITY TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
HOSPITALITY TAX	\$ 962,430	\$ 900,000	\$ 462,292	\$ 940,074	\$ 991,303	\$ 91,303	10%	\$ 51,229	5%	\$ 28,873	3%	Based on historical averages
INTEREST REVENUE	114,373	110,000	93,401	150,000	101,895	(8,105)	-7%	(48,105)	-32%	(12,478)	-11%	Rate of return -4%
TOTAL HOSPITALITY TAX REVENUES	1,076,803	1,010,000	555,693	1,090,074	1,093,198	83,198	17%	3,124	0%	16,395	2%	
EXPENDITURES:												
WATER & SEWAGE	25,937	32,500	39,104	32,500	32,500	-	0%	-	0%	6,563	25%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	211,089	120,000	163,162	180,000	190,000	70,000	58%	10,000	6%	(21,089)	-10%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison
CHRISTMAS DECORATIONS	9,888	11,000	1,818	1,818	11,000	-	0%	9,182	505%	1,112	11%	Estimate for Christmas decorations
ELECTRICITY COSTS	2,399	3,000	806	3,000	3,000	-	0%	-	0%	601	25%	Electricity for roundabout lights
TOTAL EXPENDITURES	249,313	166,500	204,890	217,318	236,500	70,000	42%	19,182	9%	(12,813)	-5%	
FUND TRANSFERS TO OTHER FUNDS:												
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	-	22,000	-	(22,000)	-100%	(22,000)	-100%	(22,000)		
TRANSFER TO GENERAL FUND	60,886	122,500	-	17,850	175,000	52,500	43%	157,150	880%	114,114	519%	Transfer to GF for 35% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO CAPITAL FUND	372,524	331,671	-	376,030	396,521	64,851	20%	20,492	5%	23,997	39%	20% of Hospitality tax revenue for future projects on tourism related infrastructure, 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	704,723	642,671	204,890	633,198	808,021	165,351	26%	174,824	28%	103,298	28%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 372,080	\$ 367,329	\$ 350,803	\$ 456,876	\$ 285,177	\$ (82,153)	-22%	\$ (171,700)	-38%	\$ (86,903)	-23%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 VICTIMS ASSISTANCE FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
SOURCES :												
VICTIMS ASSISTANCE FEES	\$ 5,180	\$ 10,000	\$ 3,246	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 4,820	93%	
TOTAL SOURCES	5,180	10,000	3,246	10,000	10,000	-	0%	-	0%	4,820	93%	
EXPENDITURES:												
CONTRIBUTIONS TO VICTIMS PROGRAMS	5,180	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	4,820	93%	
TOTAL EXPENDITURES	5,180	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	4,820	93%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (4,399)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 ARTS & CULTURAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change
SOURCES :											
TRANSFER FROM LATAH FUND	\$ 219,763	\$ 211,540	\$ -	\$ 193,893	\$ -	\$ (211,540)	-100%	\$ (193,893)	-100%	\$ (219,763)	-100%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	-	22,000	-	(22,000)	-100%	(22,000)	-100%	(22,000)	-100%
TRANSFER FROM SATAX TAX FUND	-	-	-	-	322,000	322,000	-	322,000	-	322,000	-
TRANSFER FROM GENERAL FUND	104,615	118,000	-	118,000	25,956	(92,044)	-78%	(92,044)	-78%	(78,659)	-75%
TICKET SALES	58,617	85,000	73,339	75,000	75,000	(10,000)	-12%	-	0%	16,383	28%
TOTAL SOURCES	404,995	436,540	73,339	408,893	422,956	28,036	7%	14,063	3%	17,961	4%
EXPENDITURES:											
PAYROLL & RELATED EXPENSES	89,380	133,000	89,380	96,648	96,648	7,268	8%	(14,175)	-13%	7,268	8%
ARTS COUNCIL	100,067	118,000	105,000	118,000	118,000	-	0%	-	0%	17,933	18%
ADMINISTRATIVE COST	4,615	5,540	5,540	5,000	5,000	(540)	-10%	(540)	-10%	385	8%
CULTURAL EVENTS	210,933	180,000	112,153	199,937	204,000	22,000	12%	4,063	2%	(6,933)	-3%
TOTAL EXPENDITURES	404,995	436,540	312,073	419,585	423,648	28,728	7%	(10,652)	-2%	18,653	5%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (238,734)	\$ (10,692)	\$ (692)	-	0%	(29,332)	-	\$ (692)	-

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 CAPITAL & EMERGENCY FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES & SOURCES:												
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	
TRANSFER FROM LOCAL ACCOMMODATION FUND	537,224	600,000	643,969	643,969	672,410	72,410	12%	28,441	4%	135,187	25%	40% of LATAX Revenue
TRANSFER FROM BEVERAGE FUND	37,573	50,000	48,000	50,000	51,000	1,000	2%	3,000	6%	13,427	36%	
TRANSFER FROM HOSPITALITY TAX FUND	359,204	360,000	376,030	376,030	396,521	36,521	10%	20,492	5%	37,317	10%	40% of HTAX Revenue
INTEREST	446,705	300,000	272,768	300,000	300,000	-	0%	-	0%	(146,705)	-33%	Rate of return -4%
TOTAL REVENUES & SOURCES	1,380,706	1,310,000	272,768	1,369,999	1,419,931	109,931	31%	-	0%	(146,705)	-33%	
EXPENDITURES:												
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,380,706	\$ 1,310,000	\$ 272,768	\$ 1,369,999	\$ 1,419,931	\$ 109,931	31%	\$ -	0%	\$ (146,705)	-11%	



WAYS AND MEANS

Agenda Item



Plan Code: 10228

**AirMedCare Network Municipal Site Membership
For Town of Kiawah Island, SC**

Organization: Town of Kiawah Island, SC
Physical Address: 4475 Betsy Kerrison Parkway
Kiawah Island, SC 29455
Mailing Address:
Contact: Petra Reynolds- Town Clerk
Phone: 843-768-5101
Email: preynolds@kiawahisland.org
County: Charleston

Membership Sales Manager/Base: Wes McAden/ Manager of Strategic Partnerships

Covered Individuals and Transports:

Any individual who resides within the boundaries of Kiawah Island, SC when transported for medical necessity by Med-Trans Corporation (or any AirMedCare Network Provider) will be covered under the standard terms and conditions for an AirMedCare Network membership (attached), except:

- Transport must be from a pickup location in Charleston County, SC; and
- If the covered individual transported is uninsured at the time of transport, Med-Trans Corporation will bill the covered individual at the "Medicare Allowable Rate" for the transport.

Fees:

Kiawah Island, SC will pay to AirMedCare Network a total of \$8,163.00.00 annual.

Upgrade Benefit to Covered Individuals:

Any individual who resides within the boundaries of Kiawah Island, SC may elect to obtain a full household membership (which eliminates the exceptions listed above) by completing an application and paying the following fees:

Standard Annual Rate	*Senior Annual Rate
\$55	\$45
<i>*Senior rate is available to the primary and secondary household member if they are 60 years of age or older.</i>	

Duration:

This agreement will be effective upon AirMedCare Network's receipt of (a) this agreement signed by the participating Organization AND (b) payment of the amount as provided above. This agreement will be effective for one (1) year, and will be evaluated by both parties for renewal at least thirty (30) days prior to the end of the one (1) year term.



Initial_____



Terms and Conditions

AirMedCare Network (“**AMCN**”) is an alliance of affiliated emergency air ambulance providers* (each a **Provider**). Your AMCN membership automatically enrolls you as a member in each Provider’s membership program. Membership ensures that you will have no out-of-pocket flight expenses if flown by a Provider by providing prepaid protection against a Provider’s air ambulance costs that are not covered by any insurance, benefits, or third-party responsibility available to you, subject to the following terms and conditions:

1. Patient transport will be to the closest appropriate medical facility for medical conditions that are deemed by the AMCN Provider attending medical professionals to be life- or limb-threatening, or that could lead to permanent disability, and which require emergency air ambulance transport. A patient’s medical condition, not membership status, will dictate whether or not air transportation is appropriate and required. Under all circumstances, an AMCN Provider retains the sole right and responsibility to determine whether or not a patient is flown. Emergent ground ambulance transport of a member by an AMCN Provider, in connection with an emergent air ambulance transport by a Provider, will be covered under these same terms and conditions.

2. AMCN Provider air ambulance services may not be available when requested due to factors beyond the Provider’s control, such as use of the appropriate aircraft by another patient or other circumstances governed by operational requirements or restrictions including, but not limited to, equipment manufacturer limitations, governmental regulations, maintenance requirements, patient condition, age or size, or weather conditions. FAA restrictions prohibit most AMCN Provider aircraft from flying in inclement weather conditions. The primary determinant of whether to accept a flight is always the safety of the patient and medical flight crews.

3. Members who have any insurance or other benefits available to them, or third party responsibility (or liability) claims, that cover in any way the cost of ambulance services are financially liable for the cost of AMCN Provider services up to the limit of any such available coverage or recovery. In return for payment of the membership fee, the AMCN Provider will consider its air ambulance costs that are not covered by any insurance, benefits or other third-party responsibility available to the member to have been fully prepaid. “**insurance**” or “**benefits**” means any and all types of insurance or benefits without any limitation. By way of example only, such “insurance” or “benefits” include medical benefits available under health insurance, automobile insurance, homeowners insurance, workers compensation, and government insurance or benefits programs. Further, the terms “insurance” or “benefits” include any insurance or benefits that are owned by a member (or that are written or held in a member’s name), as well as any insurance or benefits owned by someone else (or that are written or held in someone else’s name) that provide coverage, to any extent, for the services provided by the AMCN Provider to a member. “Third-party responsibility” means any amounts that any third-party is required to pay to a member because of or related to the AMCN Provider’s services rendered to the member. The AMCN Provider reserves the right to seek payment directly from any available insurance, benefits provider, or third party for services rendered to a member (to the same extent it could do so for any non-member patient), and members authorize all available insurers, benefits providers, and responsible third parties to pay any covered amounts directly to the AMCN Provider.

4. Members agree to remit to the AMCN Provider any payment received from any insurance, benefit providers, or any third party for any services provided by the AMCN Provider, not to exceed the amount charged by the AMCN Provider, including (but not limited to) instances in which payment for an AMCN Provider’s services is made via settlement with any insurers, benefit providers, or third parties found responsible for a member’s injury or condition leading to the air medical services provided by the AMCN Provider. Remitting such payments are not member out-of-pocket expenses because such payments originated from third parties only because of the air medical services provided to the member. Failure by a member to remit such payments constitutes a material breach of these terms and conditions and authorizes the Provider to seek full payment for its services from the member.



5. Neither the Providers nor AMCN is an insurance company. Membership is not an insurance policy and cannot be considered as a secondary insurance coverage or a supplement to any insurance coverage. **Neither the Providers nor AMCN will be responsible for payment for services provided by another ambulance service.**

6. Membership starts 15 days after AMCN receives a complete application with full payment; however, the waiting period will be waived for unforeseen events occurring during such time. Members must be natural persons. Memberships are non-refundable and non-transferable.

7. Some state laws prohibit Medicaid beneficiaries from being offered membership or being accepted into membership programs. By applying, members certify to the Providers that they are not Medicaid beneficiaries.

8. **LIMITATION OF LIABILITY. THE LIABILITY OF AMCN AND THE PROVIDERS, AND THE DAMAGES AVAILABLE TO A MEMBER, FOR BREACH OF THESE TERMS AND CONDITIONS IS LIMITED TO ACTUAL DAMAGES IN AN AMOUNT NOT TO EXCEED (A) ANY AMOUNT ACTUALLY RECEIVED BY AMCN OR ANY PROVIDER IN VIOLATION OF THESE TERMS AND CONDITIONS AND (B) THE MEMBERSHIP FEE PAID BY THE MEMBER FOR THE APPLICABLE MEMBERSHIP TERM. IN NO EVENT SHALL AMCN OR ANY PROVIDER BE LIABLE TO A MEMBER UNDER THESE TERMS AND CONDITIONS PURSUANT TO ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY, TORT, OR OTHER LEGAL OR EQUITABLE THEORY FOR ANY INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER, ARISING OUT OF OR IN CONNECTION WITH THE MEMBERSHIP PROGRAM OR THESE TERMS AND CONDITIONS, EVEN IF AMCN OR A PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE MEMBER ACKNOWLEDGES AND AGREES THAT THE LIMITATIONS OF LIABILITY SET FORTH IN THESE TERMS AND CONDITIONS REFLECT AN ALLOCATION OF RISK SET FORTH IN THESE TERMS AND CONDITIONS AND THAT, IN THE ABSENCE OF SUCH LIMITATIONS, THESE TERMS AND CONDITIONS WOULD BE SUBSTANTIALLY DIFFERENT.**

9. Any and all matters arising out of or relating to the AMCN membership program, these terms and conditions, and/or the subject matter hereof shall be governed by, construed, and enforced in accordance with the laws of the United States of America (including without limitation, the Federal Arbitration Act) and, to the extent not preempted by Federal law, the laws of the State of Missouri without regard to conflicts or choice of law principles, regardless of the legal theory upon which such matter is asserted. Outside of these terms and conditions, Federal law preempts state and local laws, regulations, and other provisions, including common law duties that relate to rates, routes, or services of an air carrier. To the extent a state or political subdivision thereof makes the incorporation of common law duties or state law in contracts optional, the Providers and you agree that this contract does not incorporate any such common law duties or state laws.

10. **ARBITRATION AGREEMENT.** Any controversy or claim arising out of or relating to the AMCN membership program, these terms and conditions, and/or the subject matter hereof shall be resolved by binding arbitration by a single arbitrator pursuant to the Consumer Arbitration Rules of the American Arbitration Association (“**Rules**”), as modified by these terms and conditions. The place of arbitration will be St. Louis, Missouri. The judgment on any award rendered by the arbitrator may be entered in any court having jurisdiction thereof. **THERE SHALL BE NO RIGHT OR AUTHORITY FOR ANY CLAIMS TO BE ARBITRATED ON A CLASS ACTION, JOINT OR CONSOLIDATED BASIS OR ON BASES INVOLVING CLAIMS BROUGHT IN A PURPORTED REPRESENTATIVE CAPACITY ON BEHALF OF OTHER MEMBERS OR OTHER PERSONS. THE ARBITRATOR MAY AWARD RELIEF ONLY IN FAVOR OF THE INDIVIDUAL PARTY SEEKING RELIEF AND ONLY TO THE EXTENT NECESSARY TO PROVIDE RELIEF WARRANTED BY THAT INDIVIDUAL PARTY’S CLAIM. The arbitrator is not authorized to award attorney’s fees and costs or equitable relief.** In the event the prohibition on class arbitration or any other provision in this arbitration agreement is deemed invalid or unenforceable, then the remaining provisions of these terms and conditions will remain in full force and effect. In the event of any dispute between the parties, you agree to first contact the Provider or AMCN and make a good faith effort to resolve the dispute before resorting to arbitration under these terms and conditions.



11. These terms and conditions supersede all previous terms and conditions between a member and the Providers or AMCN, including any other writings, or verbal representations, relating to the terms and conditions of membership. These terms and conditions may be modified or amended only in writing signed by the President or a Vice President of AMCN or a Provider, and may not be modified or amended orally, by trade usage or by course of conduct or dealing.

*Air Evac EMS, Inc. / Guardian Flight, LLC / Med-Trans Corporation / REACH Air Medical Services, LLC -- These terms and conditions apply to all AMCN participating provider membership programs, regardless of which participating provider transports you.

Agreed to by:

Signature

Printed Name

Title

Organization Name

Date

Signature

Matt Muse

Printed Name

Vice President of GMR Membership

Title

Membership

Division

Date





Tab | 4

WAYS AND MEANS

Agenda Item



Memorandum

TO: Chair and Members of Ways and Means Committee

FROM: Dorota Szubert, Finance Director

SUBJECT: Budget Report for the First Eight Months Ended 2/29/2024

DATE: April 2, 2024

Overview:

Presented here is the Town's Budget to Actual Report for the first eight months ended 2/29/2024. The Budget to Actual Report is compiled on a cash basis, and all the funds are consolidated. The original budget was amended on February 6, 2024, to adjust the totals to the current projections.

Overall, for the first eight months, the Town's consolidated revenues of \$10.4M are 17%, or \$1.8M higher when compared to YTD for the last fiscal year, FY2023, and are at 67% of the total amended budgeted revenues for the current year. In overall, the revenues are within the budget, with the Building Permits from Special Projects and Interest Income higher than originally budgeted and amended for the estimated increase.

With almost 70% of the year lapsed, the expenditures of \$6.6M are 1% or 35K higher than for fiscal year FY2023 and 39% of the current year budget. The majority of the expenditures are reasonable and in line with the amended budget, with the exception of the non-budgeted cost for the recent storm cleanup of \$38K.

Town of Kiawah Island
 Budget to Actuals
 For the Seven Months Ended 2/28/2025
 Modified Cash Basis /Unaudited

	Fiscal 2025				FY2025 VS FY2024		
	Y-T-D ACTUALS	TOTAL BUDGET	VARIANCE	% OF BUDGET	FY2024 Y-T-D	\$ VARIANCE	% VARIANCE
Revenue:							
Building Permits	\$ 1,640,897	\$ 1,300,000	\$ 340,897	126%	\$ 1,230,313	\$ 410,584	33%
Building Permits-Special Projects	437,092	-	437,092	100%	959,182	(522,090)	-54%
Business Licenses	830,202	3,350,000	(2,519,798)	25%	1,012,300	(182,098)	-18%
STR Application Fees	124,600	400,000	(275,400)	31%	116,500	8,100	7%
Franchisee Fees	690,031	970,000	(279,969)	71%	711,692	(21,661)	-3%
Local Option Tax	613,576	900,000	(286,424)	68%	592,485	21,091	4%
State ATAX	1,767,412	3,000,000	(1,232,588)	59%	1,645,632	121,780	7%
Local ATAX	1,035,788	1,500,000	(464,212)	69%	995,924	39,864	4%
County ATAX	416,622	612,000	(195,378)	68%	400,084	16,538	4%
Hospitality Tax	517,127	900,000	(382,873)	57%	497,598	19,529	4%
Waste Management	1,242,397	1,068,000	174,397	116%	632,405	609,992	96%
Inte	1,361,102	1,200,000	161,102	113%	1,290,211	70,891	5%
Other	153,905	267,012	(113,107)	58%	322,639	(168,734)	-52%
Total Revenue	10,830,751	15,467,011	(4,636,260)	70%	10,406,965	423,786	4%
Expenses:							
Salaries & Benefits :							
Salaries/Regular Employees	1,582,136	2,478,883	(896,747)	64%	1,306,176	(275,960)	-21%
Overtime	5,472	11,700	(6,228)	47%	7,039	1,567	22%
Benefits	534,439	859,225	(324,786)	62%	499,309	(35,130)	-7%
Payroll Tax	137,650	226,950	(89,300)	61%	117,167	(20,483)	-17%
Subtotal	2,259,697	3,576,758	(1,317,061)	63%	1,929,691	(330,006)	-17%
Administration/Operations:							
Communications	45,671	84,724	(39,053)	54%	45,657	(14)	0%
Insurance	224,219	225,090	(871)	100%	202,674	(21,545)	-11%
Maintenance	418,510	599,000	(180,490)	70%	336,385	(82,125)	-24%
Utilities & Supplies	119,759	259,800	(140,041)	46%	112,317	(7,442)	-16%
Rentals	32,504	40,000	(7,496)	81%	29,158	(3,346)	-11%
Travel	38,724	100,650	(61,926)	38%	22,899	(15,825)	-69%
Professional Services	231,451	515,000	(283,549)	45%	232,640	1,189	1%
Other	108,356	243,520	(135,164)	44%	151,300	42,944	28%
Subtotal	1,219,194	2,067,784	(848,590)	59%	1,133,030	(86,164)	-8%
Consultants	112,497	362,000	(249,503)	31%	217,654	105,157	48%
Waste Management	1,228,260	2,107,000	(878,740)	58%	791,316	(436,944)	-55%
Contracted Public Safety Resources:							
Charleston County Deputies	532,835	703,779	(170,944)	76%	216,767	(316,068)	-146%
Funded from SATAX *	(372,985)	(489,000)	116,016	76%	(151,737)	221,248	-146%
Evening Code Enforcement	259,584	389,376	(129,792)	67%	259,584	-	0%
Beach Patrol	389,333	584,000	(194,667)	67%	389,333	-	0%
Funded from SATAX *	(272,533)	(392,000)	119,467	70%	(272,533)	-	0%
Subtotal	536,234	796,155	(379,388)	67%	441,414	(94,820)	-21%
Charitable:							
Contributions	-	200,000	(200,000)	0%	-	-	-
MUSC Pledge	200,000	200,000	-	100%	200,000	-	0%
Subtotal	200,000	400,000	(200,000)	50%	200,000	-	0%
ATAX & HTAX :							
Promotional Fund-CVB	607,917	843,274	(235,357)	72%	486,190	(121,727)	-25%
SATAX Town Allocations	742,488	1,053,163	(310,675)	71%	411,321	(331,167)	-81%
SATAX Other Recipients	554,016	1,946,837	(1,392,821)	28%	607,918	53,902	9%
Other Uses	309,562	805,900	(496,338)	38%	292,427	(17,135)	-6%
Subtotal	2,213,983	4,649,174	(2,435,191)	48%	1,797,856	(416,127)	-23%
Contingency	5,000	100,000	(95,000)	5%	38,000	33,000	87%
Capital Outlay:							
Building	-	25,000	(25,000)	0%	-	-	-
Vehicles	23,944	35,000	(11,056)	68%	-	(23,944)	-
Other	55,017	50,000	5,017	110%	-	(55,017)	-
Subtotal	78,961	110,000	(31,039)	72%	-	(78,961)	-
Total Expenses	7,853,826	14,168,871	(6,434,512)	55%	6,548,961	(1,304,865)	-20%
Net Changes in Fund Balance	\$ 2,976,925	\$ 1,298,140	\$ 1,798,252		\$ 3,858,004	\$ 881,079	