

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
March 4, 2025, 9:00 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 February 4, 2025 [Tab 1]
- V. **Citizens' Comments (Agenda Items Only):**
- VI. **Old Business:**

None
- VII. **New Business:**
 - A. Review and Recommendation to the Town Council for the Approval of the Fiscal Year 2025/2026 Charitable Grants Funding Amounts [Tab 2]
 - B. Fiscal Year 2025-2026 Budget Discussion [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

February 4, 2025, 10:00 am

Minutes

I. Call to Order: *Chairman Farrell called the meeting to order at 10:00 am.*

II. Pledge of Allegiance

III. Roll Call:

Present at the Meeting:

Luke Farrell, *Chairman*
Brad Belt, *Mayor*
Madelene Kaye, *Committee Member*
Lance Spencer *Committee Member*

Also Present:

Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*
Brian Gottshalk, *Public Works Manager*

IV. Approval of Minutes:

A. Minutes of the Ways and Means Committee Meeting of January 7, 2025

Chairman Farrell asked if there were any edits or additions to the minutes of the Ways and Means Committee meeting on December 5, 2025. There were no edits or additions, so the minutes were approved as presented.

V. Citizens' Comments (Agenda Items Only):

None

VI. Old Business:

None

VII. New Business:

A. To Consider Approval of the Barrier Island Ocean Rescue One-Year Contract Extension Request for Beach Patrol Services

Ms. Tillerson stated that, currently, Barrier Island Ocean Rescue (BIOR) has an agreement with the Town to provide Beach Patrol services. The agreement entered into in 2022 was for three (3) years with the option of two (2) one-year extensions. BIOR has requested that Ways and Means consider making a recommendation to the Town Council to execute the first of the one-year extension options; the extension would not incur any additional cost changes to the contract, which remains at \$584,000.00 annually. All of the other scheduling, presented on page two of the original contract, would also remain the same.

Mayor Belt made a motion to recommend to the Town Council the approval of the Barrier Island Ocean Rescue One-Year Contract Extension Request for Beach Patrol Services. Committee Member Spencer seconded the motion.

Mayor Belt felt it would be appropriate to revisit the agreement at some point to address topics that included the use of the standard municipal contract format and jurisdictional issues on the beach but would be comfortable going forward with the agreement as drafted.

Committee Members further discussed the jurisdictional line, along with potential revisions to the Beach Management Act and Zoning Code in order to protect the dune system. Also discussed was the number of BIOR personnel designated as Code Enforcement Officers who are able to issue citations when enforcing Town ordinances.

Following the discussion, the motion was unanimously approved.

B. To Consider Approval of the Proposal for the Leisure Trail Projects on Kiawah Island Parkway and Beachwalker Drive

Mr. Gottshalk stated that the Town owns and maintains a multi-use leisure trail adjacent to the Kiawah Island Parkway and Beachwalker Drive (KIP/BWD). The Public Works Department has recognized a few areas along the leisure trail that need improvement along the Parkway between Cassique and Freshfields Village and a portion along Beachwalker Drive between Bobcat Lane and the KIP/BWD intersection. There are areas subject to significant water retention, as well as areas that have cracked and deteriorated due to natural wear and tree root intrusion.

Mr. Gottshalk stated that the Town had applied for and received grant funding from Charleston County in the amount of \$300,000.00 and the State Accommodation Tax Committee in the amount of \$70,000.00 to improve the leisure trail in the two areas.

A design/build project RFP (Request for Proposals) was released and publicly advertised to solicit proposals from qualified firms. The Town received two responses:

Proper Paving, LLC:	\$129,820.00
Truluck Construction, Inc:	\$282,569.00

The Town staff is requesting that the Ways and Means Committee recommend awarding the bid from Proper Paving, LLC to the Town Council.

Mayor Belt made a motion to recommend to the Town Council the approval of the proposal from Proper Paving, LLC. Committee Member Spencer seconded the motion.

Committee Members discussed whether there was any insight into the large discrepancy between the two proposals, an additional area on the Parkway that was prone to flooding that was not included in the project, and whether grant funds could be reallocated to include the additional area. There was an in-depth discussion of amending the project scope to entail the whole leisure trail from Freshfields to the Parkway bridge for flooding mitigation, whether the project would have to be rebid or could be addressed as a change order, qualifications of the low bidder, project timeline, and traffic control during the construction.

Committee Member Spencer made an amended motion to authorize the Mayor to approve any possible change order(s) of a reasonable amount, not to exceed \$30,000.00, to address an additional small portion of the leisure trail. Mayor Belt seconded the motion, and it was unanimously approved.

The motion to recommend to the Town Council the approval of the proposal from Proper Paving, LLC was unanimously approved as amended.

VIII. Chairman's Report:

Chairman Farrell stated that the Town Council will consider the recommendation of the members to be appointed to the Audit and State Accommodation Tax Committees. He and Ms. Szubert interviewed the extensive group of volunteers, and both agreed on the candidates being recommended. He noted that it was budget season, and with the first round of budgeting having started, he encouraged everybody to be involved in the budget process.

IX. Treasurer’s Report:

A. Monthly Budget Report

Ms. Szubert presented the Town’s Balance Sheet as of December 31, 2024, and Budget to Actual Report for the first six months. The Budget to Actual Report is compiled on a modified cash basis, and all the funds are consolidated.

As of December 31, 2024, the Town’s governmental funds combined have an ending fund balance of approximately \$43.6 million, an increase of approximately \$2.6 million from June 30, 2024. The total fund balance consists of:

- Unassigned Fund Balance (available for discretionary spending): \$24.4 million (56%)
- Capital and Emergency Reserves: \$9.6 million (22%)
- Restricted for Tourism-Related Funding: \$9.6 million (22%)

Overall, for the first six months, the Town’s consolidated revenues of \$8.3 million are 24%, or \$1.6 million higher, when compared to YTD for the last fiscal year, FY2024, and are at 53% of the total budgeted revenues for the current year. Overall, the revenues are within the budget with the Building Permits, Business Licenses, and Waste Service Fees and Interest Income expected to carry positive variance throughout the year.

With 50% of the year lapsed, the expenditures of \$5.6 million are 11% or \$567,000 higher than for the fiscal year FY2024 and 40% of the current year budget. They are in line with the budget, and the majority of the operating expenses are comparable to last year’s totals, with the exception of the following:

1. Public Safety/Off-Duty Deputies: Increased by \$236,000, or 159%, primarily due to an increase in hourly pay to \$55, approved in February 2024, and a 51% rise in coverage.
2. Waste Management: Increased by \$234,000, or 39%, driven by higher contract cost for garbage collection.

Committee Members discussed the variance related to the off-duty deputies and the increase in the Town’s reserves and fund balances, along with interest income and funding from accommodation taxes.

X. Citizens’ Comments:

None

XI. Committee Member’s Comments:

None

XII. Adjournment:

Chairman Farrell adjourned the meeting at 10:55 am.

Submitted by,

Petra S. Reynolds, Town Clerk

Date



Tab | 2

WAYS AND MEANS

Agenda Item

Town of Kiawah Island
2025 Charitable Grants
Staff Recommendation to Ways & Means

		2025	
Tab	Organization Name	Grant Request	Staff Recommendations
4	AMOR Healing Kitchen	\$ 7,440.00	\$ 7,440.00
5	Backpack Buddies Seabrook Island	\$ 5,000.00	\$ 5,000.00
6	Barrier Island Free Medical Clinic, Inc	\$ 30,000.00	\$ 25,000.00
7	Camp Hi Hopes Ministry of Wesley UMC	\$ 10,000.00	\$ 7,000.00
8	Charleston Area Senior Citizens Services	\$ 22,369.00	\$ 15,000.00
9	Charleston Area Therapeutic Riding	\$ 7,084.00	\$ 7,084.00
10	Kiawah Womens Foundation	\$ 15,000.00	\$ 12,000.00
11	Lowcountry Food Bank	\$ 15,520.00	\$ 12,000.00
12	New Webester JIP Food Pantry	\$ 8,000.00	\$ 8,000.00
13	Operation Home	\$ 10,000.00	\$ 10,000.00
14	Our Lady of Mercy Community Outreach Services	\$ 30,000.00	\$ 14,000.00
15	Paraclete Foundation of Holy Spirit Catholic Church	\$ 15,000.00	\$ 12,000.00
16	Sea Island Blessing Basket	\$ 25,000.00	\$ 20,000.00
17	Sea Island Habitat for Humanity	\$ 20,000.00	\$ 18,000.00
18	St. James Bethel AME Church	\$ 6,000.00	\$ 6,000.00
19	Sweetgrass Gardn Coop.	\$ 3,000.00	\$ 2,500.00
20	The Feeding the Multitude	\$ 7,000.00	\$ 4,000.00
21	Third Serve Foundation	\$ 13,600.00	\$ 6,000.00
22	Vision to Learn	\$ 10,000.00	\$ 8,000.00
	Total Requests	\$ 260,013	\$ 199,024
	Total Budgeted Funds to be Awarded	\$ 200,000	\$ 200,000
	Amount in excess of Budget	\$ 60,013	\$ (976)



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	-	250,000	-	50,000	250,000	200,000	400%	250,000	-	Projects TBD
POND MANAGEMENT	2,580	13,000	-	2,000	10,000	8,000	400%	10,000	-	Fish Testing and Stocking (\$3000) Water Quality Testing
AERIAL PHOTOGRAPHY	-	5,000	2,020	5,000	6,000	1,000	20%	3,420	133%	KICA Pond Maintenance contract, herbicide contro
SUPPLIES - OFFICE	1,099	2,500	305	2,000	2,000	-	0%	901	82%	Potentially KICA & Conservancy will participate
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
	354,937	484,336	177,848	441,742	732,485	290,743	66%	377,548	106%	

	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
	674,827	773,535	413,273	684,558	701,575	17,017	2%	26,748	4%	

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>	

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>48,000</u>	<u>51,000</u>	-	0%	<u>(3,000)</u>	-6%	<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>48,000</u>	<u>51,000</u>	-	0%	<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 Rate of return -4%
INTEREST REVENUE	114,373	110,000	93,401	150,000	101,895	(8,105)	-7%	(48,105)	-32%	(12,478)	-11%	
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 Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison
LANDSCAPING COSTS - MINOR	211,089	120,000	163,162	180,000	190,000	70,000	58%	10,000	6%	(21,089)	-10%	
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 GF for 35% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO GENERAL FUND	60,886	122,500	-	17,850	175,000	52,500	43%	157,150	880%	114,114	519%	
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%	



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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 Seven Months Ended 1/31/2025

DATE: March 4, 2025

Overview:

Presented here is the Town's Budget to Actual Report for the first seven months ended 1/31/2025. The Budget to Actual Report is compiled on a modified cash basis, and all the funds are consolidated.

Overall, for the first seven months, the Town's consolidated revenues of \$8.8M are 7%, or \$612K higher when compared to YTD for the last fiscal year, FY2024, and are at 57% of the total budgeted revenues for the current year. Overall, the revenues are within the budget, with the Building Permits and Interest Income higher than originally budgeted.

With almost 60% of the year lapsed, the expenditures of \$6.5M are 10% or 570K higher than for the fiscal year FY2024 and 46% of the current year budget. The majority of the expenditures are reasonable and in line with the budget.

Town of Kiawah Island
 Budget to Actuals
 For the Seven Months Ended 1/31/25
 Modified Cash Basis /Unaudited

	Fiscal 2025				FY2025 VS FY2024		
<u>Revenue:</u>	<u>Y-T-D ACTUALS</u>	<u>TOTAL BUDGET</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>	<u>FY2024 Y-T-D</u>	<u>\$ VARIANCE</u>	<u>% VARIANCE</u>
Building Permits	\$ 1,448,506	\$ 1,300,000	\$ 148,506	111%	\$ 1,030,659	\$ 417,847	41%
Building Permits-Special Projects	437,092	-	437,092	-	959,182	(522,090)	-54%
Business Licenses	596,645	3,350,000	(2,753,355)	18%	437,308	159,337	36%
STR Application Fees	18,873	400,000	(381,127)	5%	30,200	(11,327)	-38%
Franchisee Fees	199,272	970,000	(770,728)	21%	279,004	(79,732)	-29%
Local Option Tax	546,484	900,000	(353,516)	61%	460,159	86,325	19%
State ATAX	1,216,918	3,000,000	(1,783,082)	41%	1,645,632	(428,714)	0%
Local ATAX	1,003,846	1,500,000	(496,154)	67%	904,374	99,472	11%
County ATAX	329,677	612,000	(282,323)	54%	-	329,677	0%
Hospitality Tax	493,249	900,000	(406,751)	55%	461,436	31,813	7%
Waste Services Fees	1,213,129	1,068,000	145,129	114%	622,404	590,725	95%
Interest	1,211,819	1,200,000	11,819	101%	1,118,888	92,931	8%
Other	120,562	267,012	(146,450)	45%	274,584	(154,022)	-56%
Total Revenue	8,836,072	15,467,011	(6,630,939)	57%	8,223,830	612,242	7%
<u>Expenses:</u>							
Salaries/Regular Employees	1,402,497	2,478,883	(1,076,386)	57%	1,128,059	(274,438)	-24%
Overtime	2,520	11,700	(9,180)	22%	5,157	2,637	51%
Benefits	486,498	859,225	(372,727)	57%	421,298	(65,200)	-15%
Payroll Tax	122,789	226,950	(104,161)	54%	105,167	(17,622)	-17%
Employee Subtotal	2,014,304	3,576,758	(1,562,454)	56%	1,659,681	(354,623)	-21%
Public Safety/Payroll and Related/ Off Duty Deputies	464,223	703,779	(239,556)	66%	180,511	(283,712)	-157%
STR Code Enforcement	229,136	389,376	(160,240)	59%	229,136	-	0%
Beach Patrol	291,999	584,000	(292,001)	50%	291,999	-	0%
Utilities & Supplies	110,759	259,800	(149,041)	43%	112,317	1,558	3%
Communications	43,266	84,724	(41,458)	51%	45,657	2,391	5%
Waste Management							
Waste Services Contract	1,048,251	2,020,000	(971,749)	52%	790,316	(257,935)	-33%
Additional Waste Services	53,127	87,000	(33,873)	61%	80,077	26,950	34%
Insurance	223,069	225,090	(2,021)	99%	202,674	(20,395)	-10%
Professional Services	213,024	515,000	(301,976)	41%	197,885	(15,139)	-8%
Consultants	101,814	362,000	(260,186)	28%	211,654	109,840	52%
Maintenance	402,508	599,000	(196,492)	67%	331,385	(71,123)	-21%
Travel	20,265	100,650	(80,385)	20%	18,899	(1,366)	-7%
Rentals	28,180	40,000	(11,820)	70%	24,158	(4,022)	-17%
Tourism & Recreations							
SATAX Recipients	745,361	2,962,274	(2,216,913)	25%	950,949	205,588	22%
Other	309,562	805,900	(496,338)	38%	276,326	(33,236)	-12%
Contributions	-	200,000	(200,000)	0%	-	-	0%
Other	108,356	343,520	(235,164)	32%	96,580	(11,776)	-12%
Capital Outlay:							
Building	-	25,000	(25,000)	0%	-	-	0%
Vehicles	23,944	35,000	(11,056)	68%	-	(23,944)	-100%
Other	39,129	50,000	(10,871)	78%	-	(39,129)	-100%
MUSC Pledge	-	200,000	(200,000)	0%	200,000	200,000	0%
Total Expenses	6,470,277	14,168,871	(7,698,594)	46%	5,900,204	(570,073)	-10%
Net Changes in Fund Balance	\$ 2,365,795	\$ 1,298,140	\$ 1,067,655		\$ 2,323,626	\$ (42,169)	