

MAYOR:
John Labriola

TOWN ADMINISTRATOR:
Stephanie Tillerson

TOWN ATTORNEY:
Joseph Wilson



MAYOR PRO TEMPORE:
Michael Heidingsfelder

COUNCIL MEMBERS:
Bradley D. Belt
Russell A. Berner

WAYS & MEANS COMMITTEE MEETING
Municipal Center Council Chambers
January 10, 2024, 11:30 am

AGENDA

- I. Call to Order:**
- II. Pledge of Allegiance**
- III. Roll Call:**
- IV. Approval of Minutes:**
 - A. Ways and Means Committee Meeting of November 28, 2023** [Tab 1]
 - B. Special Call Ways and Means Committee Meeting of December 19, 2023** [Tab 2]
- V. Citizens' Comments (Agenda Items Only):**
- VI. Old Business:**

None
- VII. New Business:**
 - A. Review and Recommendation to Town Council for Approval of the 2024 Off-Duty Deputy Contract with the Charleson County Sherrif's Office** [Tab 3]
- VIII. Chairman's Report:**
- IX. Treasurer's Report:**
 - A. Monthly Budget Report** [Tab 4]
 - B. FY 2023-2024 Budget Mid-Year Review** [Tab 5]
- X. Citizens' Comments:**
- XI. Committee Member's Comments:**
- XII. Adjournment:**



Tab | 1

WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING
Municipal Center Council Chambers
November 28, 2023

Minutes

I. Call to Order: *Chairman Heidingsfelder called the meeting to order at 11:00 am.*

II. Pledge of Allegiance

III. Roll Call:

Present at Meeting: Michael Heidingsfelder, *Chairman*
John D. Labriola, *Mayor*
Brad Belt, *Committee Member*
Russell Berner, *Committee Member*

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

IV. Approval of Minutes:

A. Ways and Means Committee Meeting of October 24, 2023

Committee Member Berner made a motion to approve the minutes of the Ways and Means Committee meeting of October 24, 2023. Committee Member Belt seconded the motion.

Committee Member Belt and Chairman Heidingsfelder pointed out corrections to be made in the minutes.

Following the comments, the motion was unanimously approved.

V. Citizens' Comments (Agenda Items Only):

VI. Old Business:

None

VII. New Business:

A. Review and Recommendation to Town Council for Approval of the Proposal for Solid Waste Services

Mr. Gottshalk stated that the Town is responsible for solid waste collection on the island. This includes residential trash and recycling, as well as commercial collection at our public refuse facilities at Kestrel Court, Beachwalker Drive, the Municipal Center, and the beach. Currently, the Town holds a contract with Carolina Waste to provide these services for the island. The contract is set to expire on June 30, 2024. Ahead of this expiration, town staff put together and released an RFP to solicit bids on residential and commercial solid waste services.

Town staff hosted a mandatory pre-bid meeting with all interested contractors to attend to review the scope of services and also answer any clarifying questions. Three vendors showed up to this meeting, and the town received bids from two contractors: Carolina Waste and Trident Waste and Recycling. Staff met individually with both contractors to review the bids and ask questions to make sure that both bids were compared and evaluated equally. After reviewing the scope of work and the fee schedules, the proposed annual cost estimates for the two bids are as follows:

Carolina Waste and Recycling:	\$2,182,017.60 annually
Trident Waste and Recycling:	\$2,017,028.64 annually

Both of these proposed annual costs are estimates based on the service subscription levels at the time of the bid submission. Throughout the year, service levels are likely to fluctuate, which will have an impact on the actual billing to the Town.

After a very thorough review and evaluation, Town Staff is requesting that the Ways and Means Committee recommend to the Town Council approval of the proposal submitted by Trident Waste and Recycling and to enter into a contract with this company for solid waste services for the Town of Kiawah Island.

If approved, this contract would be funded through the General Fund, with the exception of the beach trash collection, which would be funded through the Local Accommodations Tax.

Committee Member Berner made a motion to recommend to the Town Council the approval of the proposal submitted by Trident Waste and Recycling. Committee Member Belt seconded the motion.

Committee Member Berner stated the purchase of new equipment was referenced in the Trident Waste proposal and asked for clarification of whether both bidders included the purchase. Mr. Gottshalk stated that only Trident Waste and the cost are amortized throughout the duration and not an upfront Capital cost the Town would incur.

Chairman Heidingsfelder asked for the main reasons that staff was recommending Trident Waste. Mr. Gottshalk stated that some of the reasons were the very positive reference checks, a detailed plan of action prior to any award, and responsive to all clarifying questions. He noted that there have been struggles with the current contract, and Trident Waste was able to provide answers to resolve some of those issues.

Mr. Logan Bland, Operation Manager with Trident Waste, responded to the questions posed by Chairman Heidingsfelder on the prevention of contaminated household trash with yard debris and recycling, how, with the current staffing situations, all the operators and helpers really know the dos and don'ts, and if there is confirmation that Trident Waste can handle the Town's quarterly Household Hazardous Waste collection.

Committee Member Berner also posed questions on the Hazardous Waste collection and maintaining safety where the waste is being dropped off.

Committee Member Belt questioned if the approval was to enter into a contract or approval of a contract. Mr. Gottshalk stated that the contract would be forthcoming. Once the proposal is approved, a contract is brought to the Town Council for its review and approval. Committee Member Belt noted that the proposal did not provide an annual fee. Mr. Gottshalk stated that at the time, there were still questions that needed clarification, but at the mandatory meeting, Trident Waste provided a listing of all their rates. Committee Member Belt also asked for clarification on the equipment being used, the pending equipment ordering, and the pick-up schedule.

Committee Member Berner asked for a comparison of the unit rates to make sure all the items are added to the calculation. Ms. Szubert stated that she would provide a spreadsheet of the unit rates comparison and the calculated totals, which are based on the number of subscribers at the time of the RFP.

B. Review and Recommendation to Town Council for Approval of the Fiscal Year 2023/2024 November SATAX (State Accommodations Tax) Funding Amounts

Ms. Szubert stated that the SATAX Committee met for the second time this year to consider applications for the additional one million dollars available for funding this year. There were two applicants, the Resort and the Andell Inn. After their presentations and review, the Committee voted to recommend that the Town Council fully fund the two applications.

Committee Member Berner made a motion to recommend to the Town Council the approval of the Fiscal Year 2023/2024 November SATAX Funding Amounts. Committee Member Belt seconded the motion.

Committee Members discussed the advertisement in the Garden & Gun Magazine, that only two applicants applied for the November funding, expanding the efforts in communications and reimagining projects that the Town or other organizations could apply for.

Following the discussion, the motion was unanimously approved.

VIII. Chairman's Report:

None

IX. Treasurer's Report:

A. Monthly Budget Report

Ms. Szubert presented the Town's Budget in Actual Report for the first four months. The Budget to Actual Report is compiled on a modified accrual basis, and all the funds are consolidated.

Overall, for the first four months, the Town's consolidated revenues of \$5.5 Million are 40%, or \$1.6 Million higher, when compared to YTD for the last fiscal year, FY2023, and are within the budget at 38% of the total budgeted revenues for the current year. The major components contributing to the positive variance when compared to last year are Building Permits from Special Projects, the difference of \$913,000.00, and the Interest Income with a variance of \$423,000.00.

At the end of October 2023, the expenditures of \$3.6 Million were 17% or 531,000.00 higher than for fiscal year FY2022 and 21% of the current year's 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. Personnel cost- the higher cost in the current year is mostly related to salary increases, one-time adjustments paid in July 2023, and an increase to 24 FTEs compared to 23 in October 2022. Respectively, the benefits and payroll taxes are higher in the fiscal year FY2023.
2. STR Code Enforcement cost is higher in the current year as the new contract approved by the Town Council in February 2022 increased by \$100,000.00 annually.
3. Professional services cost is higher by \$57,000.00 due to an increase in the Town's attorney retainer and an increase in legal engagements outside of the contract.
4. Tourism & Recreation costs are higher in the current year due to fully funding one of the SATAX recipients at the beginning of the year.

Committee Members discussed building permitting to include that permit fees are based on a percentage of the construction costs, if the permit fees are refundable, if there is the ability to audit or ensure the contracts are not overrunning what the contractor says is budgeted or the permit price is undervalued. Also discussed was the last time permit and license fees were reviewed and adjusted.

X. Citizens' Comments:
None

XI. Committee Member's Comments:

Committee Member Belt commented on the SATAX funds, pointing out that hypothetically, one of the allowed items is construction maintenance and operation facilities for civic and cultural activities, including construction and maintenance of access and other nearby roads and utilities for the facilities. So hypothetically, if the KRE building was to be acquired and it was used for Community Center or Civic and cultural events, then a lot of the cost associated with that could be paid with SATAX funds.

XII. Adjournment:

Committee Member Heidingsfelder adjourned the meeting at 12:17 pm.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

Michael Heidingsfelder, Chairman

Date



Tab | 2

WAYS AND MEANS

Agenda Item

SPECIAL CALL
WAYS & MEANS COMMITTEE MEETING
Municipal Center Council Chambers
December 19, 2023, 9:00 am

Minutes

I. **Call to Order:** *Chairman Heidingsfelder called the meeting to order at 11:00 am.*

II. **Pledge of Allegiance**

III. **Roll Call:**

Present at Meeting: Michael Heidingsfelder, *Chairman*
John D. Labriola, *Mayor*
Russell Berner, *Committee Member*

Attending Via Zoom: Brad Belt, *Committee Member*

Also Present: Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*

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

Maura McIlvain – 186 Blue Heron Pond Road

Ms. McIlvain commented on the proposed amendment to the Town Attorney Contract, suggesting changes to paragraph one - extending the term of paragraph five of the original contract. She noted that the current Town attorney contract has a 60-day notice provision, and since he gave notice in December, if the provisions of his existing contract, it seems to her that he should get paid his current rate through the 60 days. She also noted that the notice of termination came to the Town Administrator, not to the Town Attorney's client, the Town Council.

Brad McIlvain – 186 Blue Heron Pond Road

Mr. McIlvain commented on his experience while on the Kiawah Island Community Association (KICA) Board with hiring new KICA Board attorneys. He noted that at one time, the lead attorney told him that he represented the entire KICA Board and that any attorney hired by the Town should represent the entire Town Council, not a faction of Council, not one or two people on Council, and certainly not staff members.

V. **Old Business:**

None

VI. **New Business:**

A. Review and Recommend to the Town Council the Approval of the continuation of Joe Wilson as the Town Attorney for Three Months, Starting January 1, 2024, through March 31, 2024, at a rate of \$300/hour

Committee Member Berner made a motion to recommend to the Town Council the approval of the continuation of Joe Wilson as the Town Attorney for Three Months, Starting January 1, 2024, through March 31, 2024, at a rate of \$300/hour. Mayor Labriola seconded the motion.

Committee Member Belt confirmed the requested dollar amount is a 50% increase over the current hourly compensation rate and that the Town is currently paying \$300.00 an hour to outside Council. Committee Member Belt proposed a modest amendment to the term paragraph “expiring on March 31, 2024, or the retention of a new town attorney, whichever is earlier,” with Committee Members Berner and Heidingsfelder agreeing to the amendment.

Ms. Tillerson stated that, of course, the change could be made, but the members may want to consider that it creates some overlap, so when one attorney left, it would allow the transfer of information or for any questions, comments, or concerns. Right now, what has been set in the RFQ is that the Town Council could appoint by the March 5th date, and then this would allow the new attorney time to catch up and work with the old attorney.

Committee Member Belt stated that it was not an unreasonable position and asked if there isn't a candidate retained by March 5th or March 6th, would the Town continue to extend this contract to provide some overlap, or is it not critical in every instance that there be an overlap? Ms. Tillerson stated that if for some reason we feel we don't have someone, it can be addressed at that time, but at least there would be someone through March 31st.

Committee Members further discussed the reasoning behind the requested change, and in light of the discussion, Committee Member Belt withdrew his proposed amendment.

Chairman Heidingsfelder questioned if there was a need to amend the contract amendment with regard to the compensation, that for the first 60 days since resignation at \$200.00, and then after that, the rate would be at \$300.00. Committee Member Belt stated that, in his view, since adequate notice wasn't provided, it is not appropriate for the town attorney to request an additional rate during the period for which he was required to provide notice. Committee Member Berner stated that because the term of the original contract was through December, it would define when the term expires, and a new rate would be negotiated.

Following the discussion, the motion passed with a 3 to 1 vote, with Committee Member Belt voting “No.”

VII. Committee Member’s Comments:

Chairman Heidingsfelder thanked Mr. Wilson, stating that he and Mr. Wilson had not always been on the same page. Still, he always appreciated Mr. Wilson’s straightforward opinion, and he always helped members no matter if they agreed or disagreed, and it was always a very professional conversation. He also thanked Mr. Wilson for his service and for helping bridge the time until new Counsel was in place.

VIII. Citizens’ Comments:

None

IX. Adjournment:

Committee Member Heidingsfelder adjourned the meeting at 9:36 am.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

Michael Heidingsfelder, Chairman

Date

DRAFT



Tab | 3

WAYS AND MEANS

Agenda Item

CHARLESTON COUNTY SHERIFF'S OFFICE

EMPLOYER: Town of Kiawah Island

TELEPHONE NUMBER: 843-768-9166

ADDRESS: 4475 Betsy Kerrison Parkway, Kiawah Island, SC 29455

PERSON CONTRACTING SERVICES: Mayor John Labriola

TYPE OF BUSINESS: Local Government

DUTIES TO BE PERFORMED: Police Protection, Traffic Control, Emergency Response

DAYS AND HOURS OF EMPLOYMENT: 24 Hour Coverage, 7 Days per Week, Year-Round

CONTRACT TERM: January 1, 2024 to December 31, 2024

PERMANENT OR TEMPORARY: Temporary

NO. OF DEPUTIES NEEDED: 2 deputies – 1st shift
2 deputies – 2nd shift
2 deputies – 3rd shift
2 Additional Deputies from 8:00 a.m. to 4:00 p.m. weekends
Commencing the Friday before Memorial Day through Labor Day

COORDINATOR FOR CCSO: Lt Christopher Brokaw

STIPULATIONS OF CONTRACT

1. Deputies are contracted at an hourly rate of **\$40.00 per hour**. The contract requires the number of Deputies as stated above per shift for two shifts per day, at a rate of \$40.00 per hour. The normal workweek for Deputies shall be equivalent to forty-three (43) hours per week. Additionally, a fee of \$10.00 per deputy per shift for vehicle and equipment usage will need to be made payable to Charleston County.

1 st Shift	8:00 am to 4:00 pm
2 nd Shift	4:00 pm to 12:00 am
3 rd Shift	12:00 am to 8:00 am

HOLIDAY PAY:

During the following holidays: **New Year's Day, Easter, Memorial Day, 4th of July, Labor Day, Thanksgiving, Black Friday, Christmas Eve, Christmas, and New Year's Eve.** Deputies will receive pay based on time and a half, **\$60.00 per hour**.

- **Labor Day, Memorial Day** - beginning with the 1st shift on Saturday and ending with the 2nd shift on Monday.
 - **4th of July** - beginning with the 1st shift prior to the holiday and ending with the 2nd shift of the day following the holiday.
2. The Coordinator for the Town of Kiawah Island's off-duty employment detail will be paid at a rate of \$35.00 per hour, not to exceed \$18,200 in total during the term of this agreement. The Coordinator will work directly with the Town's Public Safety Director. The Town will receive prior notification (within 30 days) if the Coordinator is to be changed.
 3. Work performed by the Coordinator is to coordinate, manage, and oversee the activity of deputies assigned to the Town of Kiawah Island. In addition, the Coordinator will provide the Town's Clerk a monthly activity report to include crime statistics, number of calls (total and per unit), average response time, number of arrests, number of tickets issued, and other statistics as may be agreed upon or requested. These reports are due on or before the 5th of every month so that they can be included in the Public Safety Committee monthly meetings.
 4. All employers contracting with the Charleston County Sheriff's Office *must* provide Workers' Compensation coverage. A copy of the secondary employer Workers' Compensation Policy *must* accompany the contract when requesting deputies for off-duty employment. If the employer does not have Workers' Compensation Insurance, the Sheriff's Office will provide the coverage for the secondary employer at the rate of \$7.00 per one hundred dollars of salary. This amount will be

calculated by and payable to the Sheriff's Office prior to the commencement of the secondary employment.

5. Deputies of the Charleston County Sheriff's Office engaged in off-duty employment of a police nature may be employed only within the legal boundaries of Charleston County, may not perform tasks other than those of a police nature, and may not enforce any rule or order of an employer governing customer behavior of the employer's premises where the customer's conduct does not constitute a violation of the law. Additionally, deputies will not be permitted to engage in any employment that would violate any county, state, or federal law.
6. All deputies of the Charleston County Sheriff's Office must always be available to respond to police emergencies. The Sheriff's Office is the primary employer of this Department's sworn deputies, and the Department's requirements will take precedence over any secondary or private employment of an off-duty deputy. In an emergency, deputies will leave his/her private details at the direction of Charleston County Sheriff's Office Communications and respond whenever needed. However, deputies who are part of the Town's detail will not be working for any other entity during the times they are working for and billing the Town of Kiawah Island.
7. The Charleston County Sheriff's Office reserves the right to inspect payroll records of deputies employed by private contractors. The purpose of any such inspection will be to ascertain the hours a deputy is working to protect the best interest of the county and the deputy based on an evaluation of the total number of hours worked by the deputy. Failure to maintain proper payroll records will cause the contract to be canceled.
8. The Charleston County Sheriff's Office warrants that the deputies referred for part-time employment under this contract are in "good standing," as determined by the CCSO. The Town of Kiawah Island assumes no responsibility for any deputy misconduct outside his/her authorized scope of duties.
9. The Charleston County Sheriff has sole responsibility for their deputy; however, the Town will notify the Sheriff of any concerns we may have.

I, the undersigned, understand all of the above requirements of the Charleston County Sheriff's Office as related to the employment of off-duty deputies by private employers and do hereby agree to abide by these regulations. I further understand that a minimum 24-hour notice of cancellation must be given to the Charleston County Sheriff's Office; otherwise, I will be responsible for the fees associated with a minimum four-hour contract.

APPROVED:

TOWN OF KIAWAH ISLAND

CHARLESTON COUNTY SHERIFF'S OFFICE

John Labriola, Mayor

PRINTED NAME

PRINTED NAME

AUTHORIZED SIGNATURE/EMPLOYER

OPERATIONS CHIEF/DESIGNEE

DATED

DATED



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 Six Months Ended 12/31/2023

DATE: January 9, 2024

Overview:

Presented here is the Town's Balance Sheet as of December 31, 2023, and Budget to Actual Report for the first six months. The Budget to Actual Report is compiled on a modified accrual basis, and all the funds are consolidated.

As of December 31, 2023, the Town's governmental funds combined have an ending fund balance of approximately \$36.2M, an increase of approximately \$1.6M from June 30, 2023. Of this amount, approximately 56%, or \$20M, is available for spending at the Town's discretion (unassigned fund balance).

Overall, for the first six months, the Town's consolidated revenues of \$6.7M are 22%, or \$1.5M higher when compared to YTD for the last fiscal year, FY2023, and are at 46% of the total budgeted revenues for the current year. In overall, the revenues are within the budget, with the Building Permits from Special Projects and Interest Income expected to carry positive variance throughout the year.

With 50% of the year lapsed, the expenditures of \$5.1M are 4% or 213K higher than for fiscal year FY2023 and 30% of the current year budget. The majority of the expenditures are reasonable and in line with the budget, with the exception of the following categories:

1. Personnel costs are higher than budgeted due to approval after budget adoption of two new positions and the administrator's salary increase. Respectively, the benefits and payroll taxes are higher.
2. Public Safety /Deputies cost is lower than budgeted. The original budget has a placeholder for a contract with another entity for deputies' coverage on the first shift. However, this has not been fulfilled.
3. Professional services cost is higher than budgeted due to an increase in the Town's attorney retainer and an increase in legal engagements outside of the contract.
4. Consultants cost is higher than budgeted due to the approval after budget adoption of additional engagements for site review consultants, Beachwalker survey, feasibility study for Kiawah River public access, and HR services.
5. Other costs will be higher than budgeted due to the approval after budget adoption of recycling educational stickers.

Town of Kiawah Island
Balance Sheet - Governmental Funds
Modified Accrual Basis-Unaudited
December 31, 2023

	<u>GENERAL FUND</u>	<u>SPECIAL FUNDS COMBINED</u>	<u>CAPITAL FUND</u>	<u>TOTAL FUNDS</u>
ASSETS				
Cash and Cash Equivalents	\$ 20,230,823	\$ -	\$ -	\$ 20,230,823
Cash and Cash Equivalents, Restricted	-	7,823,231	8,219,816	16,043,047
Accounts Receivable	54,444	449	-	54,893
Prepaid Item	-	-	-	-
TOTAL ASSETS	<u>20,285,267</u>	<u>7,823,680</u>	<u>8,219,816</u>	<u>36,328,762</u>
LIABILITIES				
Accounts Payable and Accrued Liabilities	61,067	-	-	61,067
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	7,274	-	-	7,274
TOTAL LIABILITIES	<u>68,341</u>	<u>-</u>	<u>-</u>	<u>68,341</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	96,275	-	-	96,275
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>96,275</u>	<u>-</u>	<u>-</u>	<u>96,275</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>164,616</u>	<u>-</u>	<u>-</u>	<u>164,616</u>
FUND BALANCES				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	7,801,695	8,219,816	16,021,510
Victims' Assistance	-	21,985	-	21,985
Unrestricted	20,120,651	-	-	20,120,651
TOTAL FUND BALANCES	<u>20,120,651</u>	<u>7,823,680</u>	<u>8,219,816</u>	<u>36,164,146</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 20,285,267</u>	<u>\$ 7,823,680</u>	<u>\$ 8,219,816</u>	<u>\$ 36,328,762</u>

Town of Kiawah Island
 FY2024 Budget Report
 12.31.2023

Fiscal 2024

FY2024 VS FY2023

	Fiscal 2024				FY2024 VS FY2023		
	TOTAL BUDGET	Y-T-D ACTUALS	\$ VARIANCE	% OF BUDGET	FY2023 Y-T-D	\$ VARIANCE	% VARIANCE
Revenue:							
Building Permits	\$ 1,200,000	\$ 764,047	\$ (435,953)	64%	\$ 323,373	\$ 440,674	58%
Building Permits-Special Projects	300,000	959,182	659,182	320%	578,008	381,174	40%
Business Licenses	3,100,000	292,504	(2,807,496)	9%	183,746	108,758	37%
STR Application Fees	400,000	29,700	(370,300)	7%	15,285	14,415	49%
Franchisee Fees	970,000	235,495	(734,505)	24%	300,502	(65,007)	-28%
Local Option Tax	891,347	460,159	(431,188)	52%	456,913	3,246	1%
State ATAX	2,936,510	1,148,591	(1,787,919)	39%	1,184,318	(35,727)	-3%
Local ATAX	1,477,158	798,259	(678,899)	54%	707,074	91,185	11%
County ATAX	450,000	-	(450,000)	0%	-	-	-
Hospitality Tax	829,177	350,363	(478,814)	42%	347,562	2,801	1%
Environmental Services	640,000	615,584	(24,416)	96%	589,588	25,996	4%
Interest	1,176,281	930,182	(246,099)	79%	390,109	540,073	58%
Other	224,536	85,365	(139,171)	38%	139,378	(54,013)	-63%
Total Revenue	14,595,007	6,669,431	(7,925,576)	46%	5,215,856	1,453,575	22%
Expenses:							
Salaries/Regular Employees	2,030,719	958,638	(1,072,081)	47%	923,159	(35,479)	-4%
Overtime	8,000	3,854	(4,146)	48%	3,069	(785)	-20%
Benefits	714,590	307,051	(407,539)	43%	286,101	(20,950)	-7%
Payroll Tax	169,592	97,873	(71,719)	58%	79,889	(17,984)	-18%
Employee Subtotal	2,922,901	1,367,416	(1,555,485)	47%	1,292,218	(75,198)	-5%
Public Safety/Payroll and Related/ Off Duty Deputies	736,569	148,394	(588,175)	20%	212,339	63,945	43%
STR Code Enforcement	389,376	196,688	(192,688)	51%	144,290	(52,398)	-27%
Beach Patrol	584,000	291,999	(292,001)	50%	291,999	-	0%
Utilities & Supplies	237,440	112,317	(125,123)	47%	102,119	(10,198)	-9%
Communications	11,460	45,657	(31,803)	59%	39,636	(6,021)	-13%
Waste Management	1,278,000	686,316	(591,684)	54%	615,282	(71,034)	-10%
Insurance	190,176	194,005	3,829	102%	178,664	(15,341)	-8%
Professional Services	176,900	183,128	6,228	104%	119,896	(63,232)	-35%
Consultants	488,000	205,129	(282,871)	42%	183,607	(21,522)	-10%
Maintenance	556,000	266,425	(289,575)	48%	286,287	19,862	7%
Travel	74,300	15,399	(58,901)	21%	28,987	13,588	88%
Rentals	46,000	21,134	(24,866)	46%	19,280	(1,854)	-9%
Tourism & Recreations	2,516,032	1,035,999	(1,480,033)	41%	663,776	(372,223)	-36%
Contributions	200,000	-	(200,000)	0%	-	-	0%
Other	353,920	88,226	(265,694)	25%	114,964	26,738	30%
Capital Outlay:							
Building	5,000,000	-	(5,000,000)	0%	197,465	197,465	-
Infrastructure	250,000	-	(250,000)	0%	-	-	-
Vehicles	115,000	-	(115,000)	0%	154,837	154,837	-
Other	450,000	-	(450,000)	0%	-	-	-
MUSC Pledge	200,000	200,000	-	100%	200,000	-	0%
Total Expenses	16,842,074	5,058,232	(11,783,842)	30%	4,845,646	(212,586)	-4%
Net Changes in Fund Balance	\$ (2,247,067)	\$ 1,611,199	\$ 3,858,266		\$ 370,210	\$ (1,240,989)	-77%



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WAYS AND MEANS

Agenda Item

FY2024 Budget-Mid Year Review - Discussion Items

Budgeted Revenues:

- **Adopted: \$14,595,007**
- **Proposed Amended: \$15,579,189***
- **Change: 6%, or \$984,182**

*An increase in Building Permits revenue from one-time special projects and Interest Income

Budgeted Expenditures:

- **Adopted: \$16,842,074**
- **Proposed Amended: \$16,909,561****
- **Change: -0.4%, or -\$67,487**

** The detailed approved and proposed changes are listed below.

Items approved after budget adoption:

1. 2 new positions: wildlife outreach specialist and community services officer, and a salary increase for the town administrator.
2. An increase in the town's attorney retainer and hourly rate.
3. Engagement of additional consulting services for site reviews, Beachwalker survey, Kiawah River bridge public access feasibility study, and HR services.
4. Purchase of recycling educational stickers.

New Requests:

1. One new position for the Communication Department - Video production specialist
 - Compensation \$52K (\$65K with taxes and benefits)
 - Responsibilities:
 - Coordinates, edits, produces, and provides video/audio support for the Town's podcast.
 - Responsible for livestreaming various Town meetings, which can involve some after-hours.
 - Produces and edits various videos for the Town's efforts and campaigns.
 - Interviews and shoots non-professional talent on camera and edits video for digital platforms
 - Develops video concepts, messages, scripts, and video production schedules and collaborates closely with internal clients and external stakeholders to facilitate the creation of multimedia visual content.
 - Suggests content ideas to assist staff in achieving desired outcomes from video projects.
 - Maintains the Town's YouTube Channel
 - Photographs internal and external Town events and maintains a photo archive.
 - Attends special events as needed and films footage for videos.
 - Creates, writes, and posts digital content consistent with the Town's branding and mission.
 - Assists with posting videos and photography to social media pages and the Town's website as needed.
 - Assists with graphic design projects as needed.
 - Provides flexible support to the Communications Department as required, assisting with various tasks and initiatives to ensure the team's overall success.
2. Planner with landscape architect/arborist credentials
 - Compensation \$60 to 74K (\$75K to \$93.5K with taxes and benefits)
 - Responsibilities:
 - Reviews landscape and related plans in conjunction with permits and planned developments for compliance with code and required conditions of approval.
 - Reviews Tree Surveys and Mitigation plans and calculates mitigation in conjunction with construction permits, mass grading, subdivision, and planned development submittals.
 - Conducts field inspections for permits in relation to landscape installation and all tree removal/clearing violation notices.
 - Answers tree removal and landscaping code questions for developers, contractors, and the general public.
 - Assists the Planning Manager and other staff in providing technical expertise.
 - Presents violations of tree removals, land clearing activities, and landscape code violations.
 - Process Tree Preservation Board applications.
 - Assists with zoning administration of applicable codes.
 - Assist with Planning Department environmental planning-related initiatives.

3. Third-party commercial building inspector
 - Compensation range - \$58.5K to \$65K
 - Responsibilities:
 - Performs daily field inspections on various commercial and residential projects.
 - Ability to communicate all technical aspects of the inspection process clearly and concisely to the public in a way that can be comprehended by both the professional and the layperson.
 - Ability to interpret the various building codes, town ordinances, and state statutes and apply them equitably.
 - Maintain inspection reports by performing daily entries into permitting software systems.
 - Will be a participating member of the town's damage assessment team.
4. Work with Evergreen to complete our 2024 classification, compensation, and benefits study - \$22K. Through a competitive bid, Evergreen was awarded the RFP in early 2021. They completed the last study in 2021.
5. Equipment and supplies for new hires - \$10K.
6. Reduction in public safety/deputies cost to adjust for the actual level of coverage -\$387K.
7. Construction of dumpster pad at the Town Hall - \$37K.

Town of Kiawah Island
 FY2024 Budget Amendment Proposal
 12.31.2023

Fiscal 2024

Revenue:	TOTAL BUDGET	Y-T-D ACTUALS	\$ VARIANCE	% OF BUDGET	APPROVED AFTER BUDGET ADOPTION	ADDITIONAL REQUESTS	ORIGINAL BUDGET TO		
							TOTAL AMENDED BUDGET	AMENDED VARIANCE	% VARIANCE
Building Permits	\$ 1,200,000	\$ 764,047	\$ (435,953)	64%	\$ -	\$ -	\$ 1,200,000	\$ -	0%
Building Permits-Special Projects	300,000	959,182	659,182	320%	-	659,182	959,182	659,182	69%
Business Licenses	3,100,000	292,504	(2,807,496)	9%	-	-	3,100,000	-	0%
STR Application Fees	400,000	29,700	(370,300)	7%	-	-	400,000	-	0%
Franchisee Fees	970,000	235,495	(734,505)	24%	-	-	970,000	-	0%
Local Option Tax	891,347	460,159	(431,188)	52%	-	-	891,347	-	0%
State ATAX	2,936,510	1,148,591	(1,787,919)	39%	-	-	2,936,510	-	0%
Local ATAX	1,477,158	798,259	(678,899)	54%	-	-	1,477,158	-	0%
County ATAX	450,000	-	(450,000)	0%	-	-	450,000	-	0%
Hospitality Tax	829,177	350,363	(478,814)	42%	-	-	829,177	-	0%
Environmental Services	640,000	615,584	(24,416)	96%	-	-	640,000	-	0%
Interest	1,176,281	930,182	(246,099)	79%	-	325,000	1,501,281	325,000	22%
Other	224,536	85,365	(139,171)	38%	-	-	224,536	-	0%
Total Revenue	14,595,007	6,669,431	(7,925,576)	46%	-	984,182	15,579,189	984,182	6%
Expenses:									
Salaries/Regular Employees	2,030,719	958,638	(1,072,081)	47%	73,000	48,750	2,152,469	(121,750)	-6%
Overtime	8,000	3,854	(4,146)	48%	-	-	8,000	-	0%
Benefits	714,590	307,051	(407,539)	43%	28,161	15,342	758,093	(43,503)	-6%
Payroll Tax	169,592	97,873	(71,719)	58%	10,292	3,729	183,613	(14,022)	-8%
Employee Subtotal	2,922,901	1,367,416	(1,555,485)	47%	111,453	67,821	3,102,176	(179,275)	-6%
Public Safety/Payroll and Related/ Off Duty Deputies	736,569	148,394	(588,175)	20%	-	(386,569)	350,000	386,569	110%
STR Code Enforcement	389,376	196,688	(192,688)	51%	-	-	389,376	-	0%
Beach Patrol	584,000	291,999	(292,001)	50%	-	-	584,000	-	0%
Utilities & Supplies	237,440	112,317	(125,123)	47%	-	10,000	247,440	(10,000)	-4%
Communications	77,460	45,657	(31,803)	59%	-	-	77,460	-	0%
Waste Management	1,278,000	686,316	(591,684)	54%	-	-	1,278,000	-	0%
Insurance	190,176	194,005	3,829	102%	-	-	190,176	-	0%
Professional Services	176,900	183,128	6,228	104%	75,000	-	251,900	(75,000)	-30%
Consultants	488,000	205,129	(282,871)	42%	81,720	49,083	618,803	(130,803)	-21%
Maintenance	556,000	266,425	(289,575)	48%	-	-	556,000	-	0%
Travel	74,300	15,399	(58,901)	21%	-	-	74,300	-	0%
Rentals	46,000	21,134	(24,866)	46%	-	-	46,000	-	0%
Tourism & Recreations	2,516,032	1,035,999	(1,480,033)	41%	-	-	2,516,032	-	0%
Contributions	200,000	-	(200,000)	0%	-	-	200,000	-	0%
Other	353,920	88,226	(265,694)	25%	21,608	-	375,528	(21,608)	-6%
Capital Outlay:									
Building	5,000,000	-	(5,000,000)	0%	-	-	5,000,000	-	0%
Infrastructure	250,000	-	(250,000)	0%	-	-	250,000	-	0%
Vehicles	115,000	-	(115,000)	0%	-	-	115,000	-	0%
Other	450,000	-	(450,000)	0%	-	37,370	487,370	(37,370)	-8%
MUSC Pledge	200,000	200,000	-	100%	-	-	200,000	-	0%
Total Expenses	16,842,074	5,058,232	(11,783,842)	30%	289,781	(222,294)	16,909,561	(67,487)	-0.4%
Net Changes in Fund Balance	\$ (2,247,067)	\$ 1,611,199	\$ 3,858,266		\$ (289,781)	\$ 1,206,476	\$ (1,330,371)	\$ (916,695)	69%