

MAYOR:
John Labriola

TOWN ADMINISTRATOR:
Stephanie Monroe Tillerson

TOWN ATTORNEY:
Joseph Wilson



TOWN COUNCIL MEMBERS:
John Moffitt
Bradley D. Belt
Michael Heidingsfelder
Russell A. Berner

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

May 1, 2023; 1:00 pm

AGENDA

- I. Call to Order:**
- II. Pledge of Allegiance**
- III. Roll Call:**
- IV. Approval of Minutes:**
 - A.** Ways and Means Committee Meeting of February 27, 2023 [Tab 1]
 - B.** Ways and Means Committee Meeting of March 27, 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 Fiscal Year 2023/2024 Charitable Grants Funding Recommendation Amounts [Tab 3]
 - B.** Review and Recommendation to Town Council for Approval of the Fiscal Year 2023/2024 SATAX - State Accommodations Tax Funding Recommendation Amounts [Tab 4]
 - C.** Review and Recommendation to Town Council for Approval of the Proposal from Kimley-Horn for the Kiawah Island Parkway Roundabouts Benefit Cost Analysis [Tab 5]
 - D.** Review and Recommendation to Town Council for Approval of the Proposal for the Kiawah Island Parkway Annual Traffic Counts [Tab 6]
 - E.** Review and Recommendation to Town Council for Approval of the Fiscal Year 2023/2024 Budget [Tab 7]
- VIII. Chairman's Report:**
- IX. Treasurer's Report:**
 - A.** Budget Report for the First Nine Months ended 3/31/2023 [Tab 8]
- X. Citizen Comments:**
- XI. Committee Member's Comments:**
- XII. Adjournment:**



Tab | 1

WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

February 26, 2023, 3:00 pm

Minutes

I. Call to Order: *Chairman Moffitt called the meeting to order at 3:00 pm.*

II. Pledge of Allegiance

III. Roll Call:

Present at Meeting:

John Moffitt, *Chairman*
John D. Labriola, *Mayor*
Brad Belt, *Committee Member*
Russell Berner, *Committee Member*
Michael Heidingsfelder, *Committee Member*

Also Present:

Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*
Lee Bundrick, Sr. *Conservation Coordinator, Kiawah Conservancy*
Collie Farrah, *Land Preservation Specialist, Kiawah Conservancy*

IV. Approval of Minutes:

A. Ways and Means Committee Meeting of January 23, 2023

Mayor Labriola made a motion to approve the minutes of the January 23, 2023, Ways and Means Committee meeting. Committee Member Heidingsfelder seconded the motion, and it was approved.

V. Citizens' Comments: (Agenda Items only)

Maura McIlveen – 156 Blue Heron Pond Road

Ms. McIlveen commented on the approval of the proposal for the auditors by stating that it was not evident in the materials provided if the contract was negotiated by the Mayor as required by Town Ordinance. Ordinance 4-415(c) states that all contracts for professional services provided to the Town must be negotiated by the Mayor and cannot be delegated. She pointed out the requirement to make members aware before making a recommendation to Town Council.

Ms. McIlveen expressed her concern about the Conservancy proposal and the expenditure of \$75,000.00 to fund the purchase of property outside the Town's boundaries and the hope that a discussion would include why the purchase was appropriate. Committee Member Belt's questioned if Town's interests and expenditures should generally be within Town's boundaries. Ms. McIlveen felt that there should be a discussion of if there are projects within the borders of the Town, which she felt should be a priority.

VI. Old Business:

None

VII. New Business:

- A.** Review and Recommendation to the Town Council for Approval of the Proposal from Mauldin and Jenkins for Audit Services

Committee Member Heidingsfelder made a motion to recommend to Town Council the approval of the proposal from Mauldin and Jenkins for audit services. Committee Member Belt seconded the motion.

Ms. Szubert stated that State status requires a municipality to solicit audit services through an RFP (Request for Proposals). The four-year engagement with the current auditors, Mauldin & Jenkin, LLC, ended with the FY2022 audit. An RFP for the fiscal year 2023 audit services with the option for annual renewal for the next three years was sent out and advertised in December 2022. The Town received two bids from CPA firms: Mauldin and Jenkins, LLC and Greene, Finney, Cauley, LLP, both of which had conducted audits for the Town. The Audit Committee reviewed the proposals. They were evaluated on the depth of the firm's governmental auditing experience, qualifications, and experience of the proposed audit team assigned to the Town, firm size and organizational culture, and service cost. After reviewing both proposals, the Audit Committee recommended continuing with the current auditors, Mauldin and Jenkins, LLC.

Ms. Szubert requested that the Ways and Means Committee recommend to Town Council the approval of Mauldin and Jenkins, LLC to provide auditing services to the Town for the fiscal year ending June 30, 2023, with the option to renew for the three subsequent years through June 30, 2026. Ms. Szubert noted that the Mayor would approve and sign the contract to comply with Town Ordinance.

Committee members discussed the auditors attending the Town Council meeting, rotation of auditing firms or rotation of firm partners and staff, automatic vs. active renewal of the contract, not to exceed contract pricing, and if the Mayor is required to negotiate the contract pricing, would the Ways and Means Committee would be recommending the only the auditor selection.

Committee Member Belt motion to add the provision that upon recommendation to Town Council, the Mayor negotiate the final pricing prior to Town Council approval. Committee Member Belt seconded the motion. The motion to recommend to Town Council the approval of the proposal from Mauldin and Jenkins for audit service with the provision was unanimously approved.

- B.** Review and Recommendation to the Town Council for Approval of \$75,000 to the Kiawah Island Natural Habitat Conservancy Towards the Purchase of Properties Located at 4434 (TMI 2040000005) & 4438 (TMI 2040000328) Betsy Kerrison Parkway

Ms. Tillerson stated that prior to the meeting, Committee members received an overview of the request, a map of the properties, and a copy of the Greenbelt funding application submitted by the Conservancy.

Mr. Bundrick provided a presentation that gave an overview of the Kiawah Conservancy, a non-profit land trust focused on the active preservation and stewardship of barrier island habitats. As an accredited Land Trust, the Conservancy currently preserves 2308 acres through conservation easements and owned properties, most of which are located on Kiawah Island. Conservancy's new strategic plan is to slowly expand its conservation efforts in the Kiawah River watersheds, the southern portion of Johns Island, Seabrook, and Kiawah to preserve water quality and corridors for wildlife.

Mr. Bundrick reviewed the location of the properties, indicating several other properties in the immediate vicinity are being considered for preservation.

Mr. Farrah stated that as a wildlife conservancy, the focus is on wildlife and its travels throughout the area. The subject properties, two undeveloped lots just under six acres, were watched because of their close proximity to the island, along the Betsy Kerrison Parkway, and are adjacent to land with conservation easements which would add to an area of contiguous preservation of a wildlife corridor.

Mr. Farrah stated that the property has multiple natural habitat types, is undisturbed, provides habitat for travel, resting, and feeding for wildlife, and protects natural infrastructure and the view shed entering Kiawah. There is the historical and cultural significance of the battle of Haulover Creek having taken place nearby. Mr. Farrah provided conceptual drawings showing the incorporation of a public nature trail on the property, including boardwalks, signage on the different native vegetation, an area for an outdoor classroom-type setting, along with other restoration enhancements.

Mr. Farrah indicated the acquisition cost was \$550,000, with improvements of \$39,500, the surveys, appraisals, and closing costs, and the grand total for the project is \$629,200. The Greenbelt application has been submitted requesting \$345,000 for the acquisition cost and has received positive feedback. The Conservancy will contribute \$205,000 and is asking the Town to consider funding \$75,000 to the acquisition cost.

Committee Member Heidingsfelder questioned how parking for the nature trail would be handled, expressing concern with the traffic that passed on Betsy Kerrison. Mr. Farrah stated that currently, there would be no parking on the property but would open discussion with the nearby businesses about using their unused parking areas. With five years to complete the project, other options could be considered.

Committee Members engaged in an in-depth discussion of the safety of visitors to the property, potential properties the Conservancy may consider for conservation acquisition and the process by which they are sought out and negotiated. Also discussed were the Greenbelt funding process, a detail of the property purchase funding, Town funding being contingent on approval of Greenbelt funding, and a portion of the Town's funding being designated to the nature trail and enhancements.

Committee Member made a motion to recommend to Town Council the approval of \$75,000 to the Kiawah Island Natural Habitat Conservancy towards the purchase of properties, and a portion of the funding be designated to the natural trail Located at 4434 & 4438 Betsy Kerrison Parkway with the condition that the Greenbelt funding application is approved and the closing on the properties has taken place. Committee Member Belt seconded the motion, and it was unanimously approved.

VIII. Chairman's Report:

Chairman Moffitt stated that as members consider spending money and look at revenue opportunities, they have to be very mindful that the numbers can get big fast and never lose focus on the fact that the community's money is being spent. During the review of revenue projections and then the expenses, a small change of three or five percent can still be a large number. He reiterated that members are sensitive to the fact that big mistakes could be made if they are not careful.

IX. Treasurer's Report:

A. Budget Report for the First Six Months Ended 12/31/2022

Ms. Szubert presented the Town's Balance Sheet as of December 30, 2022, and Budget to Actual Report for the first six months. The Budget to Actual Report is compiled on a cash basis, and all the funds are consolidated.

As of December 31, 2022, the Town's governmental funds combined have an ending fund balance of approximately \$29.4 million, an increase of approximately \$1.1 million from June 30, 2022. Of this amount, approximately 54%, or \$16 million, is available for spending at the Town's discretion (unassigned fund balance). \$6.6 million is the Special Fund balance, required to be spent on tourism, and \$6.8 million is the Capital Fund balance, designated to be spent on Capital Projects or emergency funds.

Overall, for the first six months, the Town's consolidated revenues of \$5.7 million are higher, \$1.2 million, or 27%, than budgeted. Due to continuous economic uncertainties, the Town Council adopted the FY2023 budget with conservative revenue projections based on pre-pandemic levels from FY 2019. However, all revenues generated by tourist activity, high level of construction, and interest revenue exceeded the budget, and these positive variances are projected to carry throughout the year.

With 50% of the year lapsed at the end of December, expenditures to date are approximately \$4.7 million, or 48% of total budgeted expenditures, and approximately \$310,000 less than budgeted. The majority of expenses are reasonable and in line with the budget. The positive variances relate mostly to timing in billing by the vendors. The negative variances are expected to carry throughout the year and are attributable to the following items:

- Professional services are higher than budgeted due to the Town's attorney engagements outside the contract and legal assistance from other attorneys.
- Consultant cost shows a negative variance related mostly to Lou Hammond Group, communication, and media relation consultant, the Town Council approved engagement after the budget adoption.
- Capital Outlay - Building line item shows a \$48,000 negative variance related to higher-than-budgeted improvements at the Kestrel Court recycling center.
- Capital Outlay - Vehicles are \$35,000 higher than budget as one of the three vehicles purchased this year was budgeted in the last fiscal year but was not purchased until FY2023.

Committee Members discussed the variances in the presented budget report and comparisons of revenues and expenses to the fiscal year 2022. For the next quarterly report, Ms. Szubert offered to provide an explanation of items with more than a 10% variance compared to the previous year.

B. Fiscal Year 2023-2024 Budget Discussion - Revenues

Mr. Szubert began the review of revenues by stating that the Town does not have a property tax as a set income source and relies heavily on tourism and the economy. She presented some of the economic factors of FY 2021 and 2022, including visitors to Kiawah, business license and permit collections, and top spending categories.

Since the beginning of the Covid-19 pandemic, the Town has continuously analyzed its impacts on revenues. The Town temporarily experienced a sharp drop in revenues at the end of fiscal year FY2020; however, revenues returned to normal in early fiscal year FY2021 and continued to rise to the point of record-high revenue collection in fiscal year FY2022. The Town remains well-positioned to enter the next fiscal year to provide the highest level of services for the residents and customers while simultaneously continuing to build reserve balances for any future events that may require emergency funds.

Overall, the total FY 2024 budgeted revenues of \$14.5 million are 4%, or \$607,000 lower than current year projections. The comparisons below are made to FY2023 projected revenues.

Ms. Szubert reviewed the revenue line items:

- ✓ **Building Permits revenue** is estimated to decrease by 20%, or \$300,000, primarily due to an estimated slowdown in new construction activity on the Island. The five-year average for new construction permits is approximately \$10,000, and for renovation projects is \$750. Based on the same averages, the Town anticipates about 80 permits for new homes and 480 renovation projects. Also expected is a one-time permit revenue from the Beachwalker Commons, Beachwalker Lot 1, and Night Heron Phase 2.
- ✓ **Business Licenses revenue** is budgeted to increase by 3%, or \$100,000. The increase is primarily attributable to the higher cost of goods and services. The license fee is based on the type of business and its gross receipts.

Based on the historical averages, we are budgeting to issue 1,800 standard business licenses with an average cost of \$1,100 per license and about 1,400 short-term rental licenses with an average cost of \$350 per license, collect approximately \$400,000 in short-term rental application fees and \$500,000 from Municipal Association of SC Collection Program for insurance companies.

- ✓ **Franchise Fees** with Berkley Electric Company, Beach Services, and Other Franchise fees are anticipated with no change.
- ✓ **Local Option Sales Tax revenue** is budgeted 2%, or \$14,000 higher than current year projections based on the recent years' averages and the inflation on goods sold.
- ✓ **State Accommodation Tax revenue** is anticipated to increase by 2%, or \$58,000. The predicted volume of tourists on the Island is comparable to the current year; however, the higher accommodation prices should increase tourism-generated revenues.
- ✓ **Local Accommodation Tax revenue** is budgeted with a 2%, or a \$25,000 increase.
- ✓ **County Accommodation Tax revenue** is budgeted to increase by 7%, or \$30,000.
- ✓ **Hospitality Tax revenue** is budgeted to increase by 2%, or \$13,000.
- ✓ **Solid Waste revenue** is budgeted with no change.
- ✓ **Interest Revenue** is budgeted to increase by 10%, or \$106,000, based on the assumption of a 4% rate of return on the Town's investments.
- ✓ Other revenues include the following sources:
 1. Aid to Subdivision – \$50,000, an increase of 5%, or \$2,000.
 2. Planning Fees - \$10,000, no change.
 3. Court Fees & Fines - \$30,000, no change.
 4. Beverage Permits revenue - \$45,000, no change.
 5. Victim's Assistance Fees - \$10,000, no change.
 6. Miscellaneous revenue - \$35,000, 30%, or \$15,000 decrease due to one-time restitution payment in the current year.

Committee Members engaged in an in-depth discussion of the calculation of Building Permits revenue and Business Licenses revenue projections, providing a projection point of reference, and Ms. Szubert providing a budget report on a month-to-month basis.

X. Citizen Comments:

None

XI. Committee Member's Comments:

None

XII. Adjournment:

Mayor Labriola made a motion to adjourn the meeting at 4:17 pm. Committee Member Heidingsfelder seconded the motion, and it was unanimously approved.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

John Moffitt, Chairman

Date



Tab | 2

WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

March 27, 2023; 3:00 pm

Minutes

I. **Call to Order:** *Chairman Moffitt called the meeting to order at 3:00 pm.*

II. **Pledge of Allegiance**

III. **Roll Call:**

Present at Meeting:

John Moffitt, *Chairman*
John D. Labriola, *Mayor*
Brad Belt, *Committee Member*
Russell Berner, *Committee Member*
Michael Heidingsfelder, *Committee Member*

Also Present:

Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*
Craig Harris, *Public Safety Director*
Brian Gottshalk, *Public Works Manager*
Evan Brandon, *Principal, Outdoor Spatial Design*

IV. **Approval of Minutes:**

A. Ways and Means Committee Meeting of February 27, 2023

Approval of the Minutes of the February 27, 2023, Ways and Means Committee meeting was deferred to the next meeting.

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

None

VI. **Old Business:**

None

VII. **New Business:**

A. Review and Recommendation to Town Council for Approval of the Beach Services Franchise Agreement with Island Beach Services

Mr. Gottshalk stated that a chair and umbrella rental company operating on the beach helps enhance the resident and guest experience but also helps keep the beach in a more organized and orderly setup. The Town has had a franchise agreement in place for chair and umbrella rental services on the beach since the late 1980s. The first franchise agreement was awarded to Butch Neal of Island Beach Service, and they have provided uninterrupted service on Kiawah since then.

Town staff released a Request for Proposals to invite companies to bid on the services listed in the scope of work. The RFP was posted publicly on the Town's website and in the Post and Courier. Town staff received one inquiry from a Georgia-based company, and only one bid was submitted. This bid comes from the current franchise holder, Island Beach Service, Inc DBA

Barrier Island Beach Service, LLC. The proposed Franchise Fee from Barrier Island Beach Service is \$330,000 or 30% of sales, whichever is greater.

Committee members discussed the proposal with Committee Member Belt and pointed out that the proposal should be revised to be \$330,000 or 30% of “gross receipts,” whichever is greater.

Committee Member Heidingsfelder made a motion to recommend to Town Council the approval of the franchise agreement proposal from Island Beach Services. Committee Member Berner seconded the motion, and it was unanimously approved.

B. Review and Recommendation to Town Council for Approval of the Landscape Proposal from Outdoor Spatial Design

Committee Member Berner made a motion to recommend to Town Council the approval of the landscape proposal from Outdoor Spatial Design. Committee Member Heidingsfelder seconded the motion.

Mr. Gottshalk stated the Town entered into a contract with Outdoor Spatial Design (OSD) to provide landscape architect services along the Kiawah Island Parkway following the road resurfacing project. Since then, OSD has provided design services for projects at the Municipal Center, the Kiawah Island Parkway, and Beachwalker Drive to increase safety and showcase native plant landscapes.

During the Council Retreat in February, OSD presented a proposal for a landscape enhancement plan for the Municipal Center, Parkway, and Beachwalker Drive. Following discussion, Council agreed that some adjustments needed to be made, particularly to Beachwalker Drive, where potential development could damage or change the landscape.

The current proposal from OSD for the amount of \$29,500 includes design services for the three areas and has incorporated the Council’s comments:

1. Parkway Comprehensive Landscape Enhancement Plan
2. Town Hall Rain Garden and Grow Native Trail
3. Beachwalker Drive Landscape Enhancements
4. Construction observation for Beachwalker Drive Landscape Enhancements

Committee Members engaged in an in-depth discussion of the four elements of the proposal, including the following:

- approval of the design services/plan development for all three elements as a whole, selecting in which order the elements are completed,
- the construction phase of each element would require presentation and approval,
- timeline for the design of Town Hall Rain Garden and Grow Native Trail - approximately two to four weeks from approval, with an additional two weeks for Parkway Comprehensive Landscape Enhancement Plan design, Beachwalker Drive Landscape Enhancements has a different scope of work

Committee Member Heidingsfelder pointed out the landscaping consistently damaged by vehicle in the curves on the Parkway and asked that any recommendations to mediate the issue be incorporated into the landscape enhancement plan and requested that a timeline for the start and completion dates for each element is provided at the presentation to Town Council. He also asked for clarification of why “construction observation” was not needed for elements one and two and what was removed from the first proposal to reduce the cost of the current proposal.

Committee Members engaged in an in-depth discussion of Committee Member Belt's concerns with eliminating the need for construction drawings in the Beachwalker Drive Landscape Enhancements element of the current proposal and asked for a comparison to what was originally proposed. Mr. Gottshalk explained that the project was scaled back from the construction project originally proposed. While still highlighting the areas needing attention, the project cost was reduced by eliminating the creation of detailed landscaping construction drawings and approval process, opting for making decisions with the landscaper in the field.

Further discussion included the crumbling edges of the roadway, the installation of curbing, the intention to scale back the cost of the landscape project, but not the resulting appearance, a review of the bubble diagrams when they are completed, and the use of native plantings in the design.

In addition to the items discussed for the Parkway, Committee Member Heidingsfelder suggested mitigating the two areas of almost permanently standing water during the wetter season. He also discussed if consideration should be given to curbing Beachwalker Drive and adding landscaping on Betsy Kerrison from the roundabout to the Municipal Center entrance.

Committee Member Belt commented on the complaints received that the landscapers do not remove the debris from the maintenance done; they shove it back in the treescape. Mr. Gottshalk indicated that the issue had been noted and addressed with the landscaper.

Following the discussion, the recommendation of the OSD proposal was unanimously approved.

C. Review and Recommendation to Town Council for Approval of the AirMedCare Contract Renewal

Mr. Harris stated that in 2016, the Town entered into a one-year contract with AirMedCare Network (Meducare) to provide air medical transport services for Kiawah Island residents, and it has been renewed annually for the past five years. Under the terms of the agreement, the cost of a resident's medical transport to a Charleston County location would be covered. In this plan, residents can also upgrade to a full coverage membership for an additional \$45.00 annually, covering individuals at 320 locations across 38 states.

The Public Safety Committee considered the renewal at its March 15, 2023, meeting and voted to recommend that the AirMedCare Municipal Site Plan Membership be renewed for another year at the same cost of \$8,163.00 annually.

Committee Member discussion included no change in the rate or conditions of the agreement and communication of AirMedCare and the optional full coverage membership.

Ms. Tillerson stated In 2018, AirMedCare Network stopped offering the Municipal Site membership; however, those with an active Business/Municipal Site membership plan are grandfathered in with the option of renewing. If the contract lapse, the membership plan option we now participate in will no longer be available.

Mr. Harris stated that air medical transport services were used twice in the past year and once in the current year. The individuals that were airlifted to the hospital were not Town residents; therefore, the Municipal Site Membership plan was not activated.

Committee Member Heidingsfelder made a motion to recommend to Town Council the approval of the AirMedCare contract renewal. Committee Member Berner seconded the motion, and it was unanimously approved.

VIII. Chairman's Report:

None

IX. Treasurer's Report:

A. Monthly Budget Report

Ms. Szubert stated that for the first eight months, the Town's consolidated revenues of \$9M are slightly higher, \$831K, or 10% when compared to YTD for the last fiscal year FY2022 and 75% of total budgeted revenues for the current year.

Committee members discussed the variance in business license revenues attributed to licensing renewals moving from January to April, a new requirement for all Municipalities.

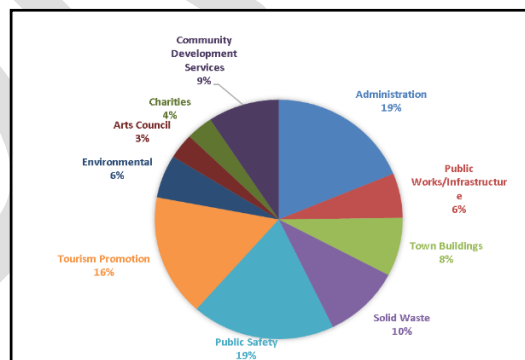
At the end of February 2023, the expenditures are \$980K, or 18% higher than for fiscal year FY2022 and 56% of the current year's budget. The major contributors to the variances when compared to last year are as follows:

1. Personnel cost- the higher cost in the current year is mostly related to increased staffing. FY2022, the equivalent of the full-time employee on February 28, 2022, was 18.8 compared to 22.7 in the current year. Respectively, the benefits and payroll taxes are higher in the fiscal year FY2023.
2. Beach Patrol cost is higher in the current year as the new contract approved by Town Council in February 2022 increased by \$251K annually.
3. Waste Management- the higher cost in the current fiscal year relates to a 9% CPI adjustment effective 7/1/2022.

B. Fiscal Year 2023-2024 Budget Discussion – Expenses

Ms. Szubert began the discussion by reviewing the FY 2023-2024 draft budget expense line items and items/requests for consideration, answering questions posed by Committee Members.

Overall, the total budgeted expenditures of approximately \$11.5M are 12%, or \$1.2M, higher when compared to the current year and 18%, or \$1.8M, higher than FY2022 expenditures. The following chart presents the total budgeted FY2024 expenditure by function.



The following table shows efficiency ratios and 3-Year averages for the past five years.

	FY2019	FY2020	FY2021	FY2022	FY2023	Budget FY2024
Revenues	10,324,097	9,486,025	12,784,888	15,451,884	15,305,153	14,594,151
Expenditures	7,446,234	10,254,897	10,450,225	9,705,930	10,285,774	11,482,074
Efficiency Ratio	72%	108%	82%	63%	67%	79%
	FY17-FY19	FY18-FY20	FY19-FY21	FY20-FY22	FY21-FY23	FY22-FY24
3-Year Revenue Average	9,721,115	9,792,772	10,865,003	12,574,266	14,513,975	15,117,063
% Change		1%	11%	16%	15%	4%
3-Year Expenditure Average	8,233,844	9,206,710	9,383,785	10,137,017	10,147,310	10,491,259
% Change		12%	2%	8%	0%	3%

- ✓ The personnel cost shows a 14%, or \$328K, increase compared to FY2023 projected. This increase is attributable to the following items:

1. The draft includes an aggregated total of 8%, or \$150K, for salary increases included in the Administration department.
2. The budget includes funding for 24 regular, full-time employees and an intern for Planning Department, compared to 23 employees in FY23.
3. The budget includes a 1%, or \$28K increase in SC Retirement System, effective July 1, 2023.
4. This budget includes a 3.7%, or \$39K increase in Town's health insurance contributions effective January 1, 2024.
5. The budget includes a request to increase tuition reimbursement from \$5K to \$10K.

The following chart shows the history of the Town's employee's salaries for five years.

	FY20	FY21	FY22	FY23	FY24
Total salaries	1,228,786	1,392,561	1,646,923	1,822,912	2,020,809
FTE	18	19	20	23	24
Average \$ per FTE	70,216	73,293	82,346	79,257	84,200
Average % change per FTE		4%	12%	-4%	6%

- ✓ The Public Safety cost is budgeted with no change.
- ✓ STR Code Enforcement shows 188%, or \$59K, due to the contract increase in February 2023.
- ✓ Beach Patrol is budgeted with no change; a new 3-year contract was signed in February 2022.
- ✓ Utilities and Supplies show an increase of 6%, or \$14K, and consist of the following line items:
 1. Utilities are budgeted with no change.
 2. Supplies show an 11%, or \$9k, decrease.
 3. Minor Assets show a 160%, or \$23K increase mostly related to requests for laptop replacements.
- ✓ Communication cost is budgeted with no change.
- ✓ Waste management cost is budgeted with no change.
- ✓ Insurance cost is estimated to increase by 10%, or \$17K.
- ✓ Professional Services are budgeted to decrease by 11%, or \$22K, and include the following:
 1. \$130K for Town Attorney (\$120K -contract and \$10k for additional services not covered under contract)
 2. \$10K for the Town Prosecutor
 3. \$27K for annual audit
 4. \$10K for Misc.
- ✓ Consultant cost shows a 14%, or \$70K, decrease. Under the line-item Consultants, funding was budgeted for various services, including:
 1. \$45K for the comprehensive plan (the contract was approved in FY 2023, remaining balance)
 2. \$150k placeholder for Zoning Code update with Municipal Code review
 3. \$50k for traffic engineering
 4. \$30k for structural consultants to be used for upcoming commercial projects.
 5. \$80k for a public safety study
 6. \$43.5K for annual actuarial evaluation and miscellaneous consulting services
 7. \$8.5K for deer removal/ processing
 8. \$15k for tallow tree control
 9. \$6K for stenographers
 10. \$10K for documents management
- ✓ Maintenance cost shows a 3%, or \$13K, decrease.
- ✓ Travel & Training shows a 26%, or approximately \$15K increase, compared to the current year's projections. The increase relates to the increase in the Town's employees.
- ✓ Rentals are budgeted with a 10% or \$4K increase.
- ✓ Tourism & Recreation shows a 29%, or approximately \$561K increase, compared to the current year's projections. The line item consists of funding for the following items:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
Arts & Cultural	\$115,000			\$140,000	\$22,000	\$297,000
Same as the current year						
Promotional Fund		\$827,630				\$827,630
An increase of \$16k when compared to the current year's projections.						
SATAX Applicants*		\$1,058,833				\$1,058,833
An increase of \$380K when compared to the current year's projections.						
Beach monitoring			\$50,000			\$50,000
An increase of \$10K when compared to the current year's projections.						
Wildlife			\$150,600	\$7,000		\$157,600
An increase of \$14K when compared to the current year's projections.						
KI Conservancy			\$125,000			\$125,000

An increase of \$52K when compared to the current year's projections. The increase relates to \$75k for land acquisition.

* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories. We are assuming 70% of the total cost for the deputies and beach patrol will be funded from SATAX; therefore, SATAX applicants included in the Tourism and Recreation line item is reduced for those two applications.

- ✓ Charitable Contributions are budgeted with no change.
- ✓ Other Cost line item shows a 50%, or \$118k increase and includes the following:
 1. Contingency-\$100K
 2. Advertising-\$16K
 3. Printing-\$18K
 4. Catering-\$40K (includes Christmas party and 35th Town's Anniversary)
 5. Community Activities- \$19K (includes Disaster Awareness and Volunteer Appreciation Events)
 6. Bank Cost-\$75K (includes banking and merchant fees)
 7. Deputies' vehicles and radio cost-\$24K
 8. AirMedCare cost-\$10k
 9. Dues & Subscriptions-\$11K
 10. Miscellaneous-\$41K
- ✓ The budget reflects requests for the following capital expenditures:
 1. \$200K for landscaping enhancements on KIP and Beachwalker Dr
 2. \$115 K (net of trade-in value) to replace three vehicles and purchase UTV:
 - Admin 2013 4Runner (38,045 miles)
 - Public Works 2017 Toyota Tundra (61,012 miles)
 - Building Department 2016 Toyota Tacoma (49,395 miles)
 3. Other- 2 dual-port charging stations for the Town's fleet (\$110K), parking lot expansion (\$140K)
- ✓ The budget includes the following inter-fund transfers:
 1. \$118,000 from GF to AC -\$118,000 for the Arts Council events
 2. \$209,920 from LATAX to AC for cultural events and partial salaries
 3. \$295,432 from LATAX to Capital Fund for future beach renourishment
 4. \$295,432 from LATAX to Capital Fund for an emergency fund
 5. \$105,000 from LATAX to GF for 35% of the cost of Beachwalker Dr and Kiawah Island Parkway landscaping enhancements
 6. \$45,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
 7. \$22,000 from Hospitality Tax Fund to AC for cultural events
 8. \$165,836 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs

9. \$165,836 from Hospitality Tax Fund to Capital to the emergency fund
10. \$105,000 from the Hospitality Tax Fund to GF for GF for 35% of the cost of Beachwalker Drive and Kiawah Island Parkway landscaping enhancements

Ms. Szubert indicated she would be adding approximately \$1M in placeholders requested by the Committee Members, and discussed where the funding would come from to balance the budget. She noted that the revised budget would be presented at the next meeting for approval.

X. Citizen Comments:

None

XI. Committee Member's Comments:

None

XII. Adjournment:

Mayor Labriola made a motion to adjourn the meeting at 4:17 pm. Committee Member Heidingsfelder seconded the motion, and it was unanimously approved.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

John Moffitt, Chairman

Date



Tab | 3

WAYS AND MEANS

Agenda Item

Town of Kiawah Island
SATAX Funding Recommendation to W&M
Additional FY 2022-2023

Category #	Project	Applicant Sponsor	Additional 2022/2023 Requested Amount	SATAX Committee Funding Recommendation
1	U.S Amateur Four-Ball Championship	Kiawah Island Club / Kiawah Island Club Holdings	\$ 100,000	\$ 75,000
		Total	\$ 100,000	\$ 75,000

Total Available for Funding

Town of Kiawah Island
SATAX Funding Recommendations
FY 2023-2024

Category #	Project	Applicant Sponsor	2023/2024 Requested Amount	SATAX Committee Funding Recommendation
1	Destination Marketing & Advertising	Andell Inn	\$ 151,000.00	\$ 130,500.00
4	Enhanced Rescue Equipment	Barrier Island Ocean Rescue	\$ 248,210.61	\$ 186,042.00
2	Events Promotion	Freshfields Village / Freshfields (EDENS) LLC	\$ 35,000.00	\$ 35,000.00
1	Tourism Marketing & Advertising	Freshfields Village / Freshfields (EDENS) LLC	\$ 65,000.00	\$ 65,000.00
1	#Discover Kiawah:A National Influencer Event	Freshfields Village / Freshfields (EDENS) LLC	\$ 150,000.00	\$ 75,000.00
1	Garden & Gun + Freshfields Village / Kiawah Partnership	Freshfields Village / Freshfields (EDENS) LLC	\$ 126,800.00	\$ 80,920.00
1	Marketing of Kiawah Island Events & Holiday Programing	Kiawah Island Golf Resort	\$ 475,000.00	\$ 475,000.00
1 & 2	The Giving Tee Presented by Advance Kiawah	Kiawah Development Partners	\$ 25,000.00	\$ 8,750.00
4	Beach Patrol Services	Town of Kiawah Island	\$ 408,800.00	\$ 397,040.00
4	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 532,398.00	\$ 525,918.00
		Totals for Year Ending	\$ 2,217,208.61	\$ 1,979,170.00
Total Available for Funding			2,000,000	\$ 1,925,000.00
			\$ 217,208.61	\$ 54,170.00



Tab | 4

WAYS AND MEANS

Agenda Item

Town of Kiawah Island

2023 Charitable Grants

Staff Recommendation to Ways & Means

		2023	2023
Tab	Organization Name	Grant Request	Staff Recommendations
1	Backpack Buddies Seabrook Island	\$ 5,000	\$ 5,000.00
2	Barrier Island Free Medical Clinic, Inc	\$ 25,000	\$ 25,000.00
3	Brrrier Island Little League	\$ 6,500	\$ 6,500.00
4	Bridges of Hope	\$ 2,500	\$ 2,500.00
5	Charleston Area Senior Citizens Services	\$ 18,301.50	\$ 8,136.00
6	Charleston Area Therapeutic Riding	\$ 7,084	\$ 7,084.00
7	CHIP Ministry	\$ 10,000	\$ 8,000.00
8	Feeding the Multitude	\$ 7,000	\$ 5,000.00
9	Keeper of the Wild Wildlife Rescue and Sanctuary	\$ 12,000	\$ -
10	Kiawah Womens Foundation	\$ 12,000	\$ 12,000.00
11	Kiril Istatkov Ministries	\$ 5,000	\$ -
12	Lowcountry Food Bank	\$ 10,000	\$ 10,000.00
13	Made with Love	\$ 3,000	\$ -
14	New Webester JIP Food Pantry	\$ 7,500	\$ 7,500.00
15	Operation Home	\$ 10,000	\$ 10,000.00
16	Operation Sight	\$ 7,000	\$ 7,000.00
17	Our Lady of Mercy Community Outreach Services	\$ 30,000	\$ 30,000.00
18	Sea Island Blessing Basket	\$ 20,000	\$ 20,000.00
19	Sea Island Habitat for Humanity	\$ 20,000	\$ 15,000.00
20	St. James Bethel AME Church	\$ 3,500	\$ 3,000.00
21	The Paraclete Foundation of Holy Spirit Catholic Church	\$ 12,000	\$ 8,000.00
22	The Progressive Club of Johns Island	\$ 48,500	\$ 10,000.00
	Total Requests	\$ 281,885.50	\$ 199,720.00
	Total Budgeted Funds to be Awarded	\$ 200,000	\$ 200,000
	Amount in excess of Budget	\$ (81,886)	\$ 280.00



Tab | 5

WAYS AND MEANS

Agenda Item



April 27, 2023

Ms. Petra Reynolds
Town of Kiawah Island
4475 Betsy Kerrison Parkway
Kiawah Island, South Carolina

Re: ***Kiawah Island Parkway at Beachwalker Drive Intersection Alternative Benefit-Cost Analysis***

Dear Ms. Reynolds,

Kimley-Horn and Associates, Inc. (“Kimley-Horn” or “Consultant”) is pleased to submit this letter agreement (the “Agreement”) to The Town of Kiawah (“Client”) for providing civil engineering planning services related to the Kiawah Island Parkway at Beachwalker Drive Intersection Alternative Benefit-Cost Analysis located in Kiawah Island, South Carolina.

Project Understanding

This agreement is to provide a technical memorandum to the Town of Kiawah Island documenting the benefit costs analysis of three alternatives:

- Alternative 1: Channelized Left-turn at Kiawah Island Parkway at Beachwalker Drive
 - This alternative is currently under design
- Alternative 2: Roundabout near Kiawah Island Parkway at KIRE building and a roundabout along Beachwalker Drive
- Alternative 3: Roundabout near Kiawah Island Parkway at KIRE building and a stop-controlled intersection along Beachwalker Drive

SCOPE OF SERVICES

Kimley-Horn will provide the services specifically set forth below.

Task 1 – Capacity Analysis

Utilizing the previously collected volumes, approved development traffic and the proposed site traffic, a detailed traffic engineering capacity analysis will be prepared for the following weekday AM peak-hour and weekday PM peak-hour scenarios for Alternatives 2 and 3:

- Short-Term Horizon Year Build-Out Conditions
- Long-Term Horizon Year Build-Out Conditions

These horizon years will match the years analyzed in the Kiawah Island Parkway Corridor and Intersection Study previously performed by Kimley-Horn. *The capacity analysis for Alternative 1 has already been complete.*

The study area will include the following intersections:

- Kiawah Island Parkway at Beachwalker Drive
- Kiawah Island Parkway at KIRE Access
- Beachwalker Drive at new access to KIRE

Based on the results of the detailed capacity analyses and review of SCDOT turn lane warrants (at unsignalized intersections), general recommendations for needed roadway and operational improvements will be developed for the study area identified above. These recommendations will be coordinated with the Client prior to finalization.

Task 2 – Benefit Costs Analysis

Kimley-Horn will prepare a benefit-costs analysis for the following three scenarios:

- Alternative 1: Channelized Left-turn at Kiawah Island Parkway at Beachwalker Drive
 - This alternative is currently under design
- Alternative 2: Roundabout near Kiawah Island Parkway at KIRE building and a roundabout along Beachwalker Drive
- Alternative 3: Roundabout near Kiawah Island Parkway at KIRE building and a stop-controlled intersection along Beachwalker Drive

The geometric road improvements will be based on an Opinion of Probable Construction Costs (OPCC) for the three alternatives. The OPCC will be based on the South Carolina Department of Transportation's bid pricing.

Concepts for the three alternatives are shown in **Attachment A**.

The Town of Kiawah Island will provide real estate costs.

The benefits will be based on capacity and queuing operations and cost will be based on OPCC's and data provided by the Town of Kiawah Island.

Task 3 – Technical Memorandum

Kimley-Horn will prepare a draft Technical Memorandum report summarizing the findings in Tasks 1 and 2 for submittal to the Client. Kimley-Horn will address up to one round of comments from the Client. The report will be distributed electronically.

Task 4 – Project Meetings & Coordination

Kimley-Horn will be available to attend follow-up meetings with the Client if needed, to review the findings and recommendations and to finalize the roadway improvements required of the proposed development, to be billed on an hourly basis according to the attached rate schedule. Kimley-Horn will be available to attend meetings as directed by the Client.

ADDITIONAL SERVICES

Any services not specifically provided for in Tasks 1-4, as directed by the Client, will be performed on an hourly basis according to the attached rate schedule. Additional services may include services such as:

- Additional intersections required to be studied by agencies
- Additional analysis
- Additional meetings and coordination
- Driveway permits/right-of-way encroachment
- Sight distance studies
- Signal warrant analysis
- Design Services

Information Provided By Client

We shall be entitled to rely on the completeness and accuracy of all information provided by the Client or the Client's consultants or representatives.

Fee and Billing

Kimley-Horn will perform the Scope of Services described above on lump sum as follows:

Transportation Memorandum (Tasks 1-3)\$16,450

Lump sum fees will be invoiced monthly based upon the overall percentage of services performed. Payment will be due within 25 days of your receipt of the invoice and should include the invoice number and Kimley-Horn project number.

Kimley-Horn will perform the Services in Task 4 on a labor fee plus expense basis. Labor fee will be billed on an hourly basis according to our then-current rates.

Closure

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard Provisions, "Consultant" shall refer to Kimley-Horn and Associates, Inc., and "Client" shall refer to **The Town of Kiawah Island**.

Kimley-Horn, in an effort to expedite invoices and reduce paper waste, submits invoices via email in an Adobe PDF format. We can also provide a paper copy via regular mail if requested. Please include the invoice number and Kimley-Horn project number with all payments. Please provide the following information:

_____ Please email all invoices to _____

_____ Please copy _____

If you concur in all the foregoing and wish to direct us to proceed with the services, please have authorized persons execute both copies of this Agreement in the spaces provided below, retain one copy, and return the other to Kimley-Horn. Kimley-Horn will commence services only after we have received a fully-executed agreement. Fees and times stated in this Agreement are valid for sixty (60) days after the date of this letter.

To ensure proper set up of your projects so that we can get started, please complete and return with the signed copy of this Agreement the attached Request for Information. Failure to supply this information could result in delay in starting work on your project.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

We appreciate the opportunity to provide these services to you. Please contact me if you have any questions.

Very truly yours,

KIMLEY-HORN AND ASSOCIATES, INC.



By: Jonathan Guy, PE, PTOE, AICP
Vice President



Dillon Turner, PE, PTOE
Project Manager

Town of Kiawah Island

SIGNED: _____

PRINTED NAME: _____

TITLE: _____

Client's Federal Tax ID: _____

Client's Business License No.: _____

Client's Street Address: _____

Attachments

- Standard Provisions
- Concept Exhibits

KIMLEY-HORN AND ASSOCIATES, INC.
STANDARD PROVISIONS

- 1) **Kimley-Horn's Scope of Services and Additional Services.** Kimley-Horn will perform only the services specifically described in this Agreement. If requested by the Client and agreed to by Kimley-Horn, Kimley-Horn will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay Kimley-Horn for any Additional Services an amount based upon Kimley-Horn's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.
- 2) **Client's Responsibilities.** In addition to other responsibilities herein or imposed by law, the Client shall:
 - a. Designate in writing a person to act as its representative, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
 - b. Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project and all standards of development, design, or construction.
 - c. Provide Kimley-Horn all available studies, plans, or other documents pertaining to the project, such as surveys, engineering data, environmental information, etc., all of which Kimley-Horn may rely upon.
 - d. Arrange for access to the site and other property as required for Kimley-Horn to provide its services.
 - e. Review all documents or reports presented by Kimley-Horn and communicate decisions pertaining thereto within a reasonable time so as not to delay Kimley-Horn.
 - f. Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary.
 - g. Obtain any independent accounting, legal, insurance, cost estimating, and feasibility services required by Client.
 - h. Give prompt written notice to Kimley-Horn whenever the Client becomes aware of any development that affects Kimley-Horn's services or any defect or noncompliance in any aspect of the project.
- 3) **Period of Services.** Unless otherwise stated herein, Kimley-Horn will begin work after receipt of a properly executed copy of this Agreement. This Agreement assumes conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that Kimley-Horn does not control. If such delay or suspension extends for more than six months, Kimley-Horn's compensation shall be renegotiated.
- 4) **Method of Payment.** Client shall pay Kimley-Horn as follows:
 - a. Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by Kimley-Horn and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due under this or any other agreement within 30 days after Kimley-Horn's transmittal of its invoice, Kimley-Horn may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid.
 - b. If the Client relies on payment or proceeds from a third party to pay Kimley-Horn and Client does not pay Kimley-Horn's invoice within 60 days of receipt, Kimley-Horn may communicate directly with such third party to secure payment.
 - c. If the Client objects to an invoice, it must advise Kimley-Horn in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due.
 - d. If Kimley-Horn initiates legal proceedings to collect payment, it may recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings. Such expenses shall include the cost, at Kimley-Horn's normal hourly billing rates, of the time devoted to such proceedings by its employees.
 - e. The Client agrees that the payment to Kimley-Horn is not subject to any contingency or condition. Kimley-Horn may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of Kimley-Horn to collect additional amounts from the Client.
- 5) **Use of Documents.** All documents and data prepared by Kimley-Horn are related exclusively to the services described in this Agreement and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use or reuse by the Client or others on extensions of this project or on any other project. Any modifications by the Client to any of Kimley-Horn's documents, or any reuse of the documents without written authorization by Kimley-Horn will be at the Client's sole risk and without liability to Kimley-Horn, and the Client shall indemnify, defend and hold Kimley-Horn harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. Kimley-Horn's electronic files and source code remain the property of Kimley-Horn and shall be provided to the

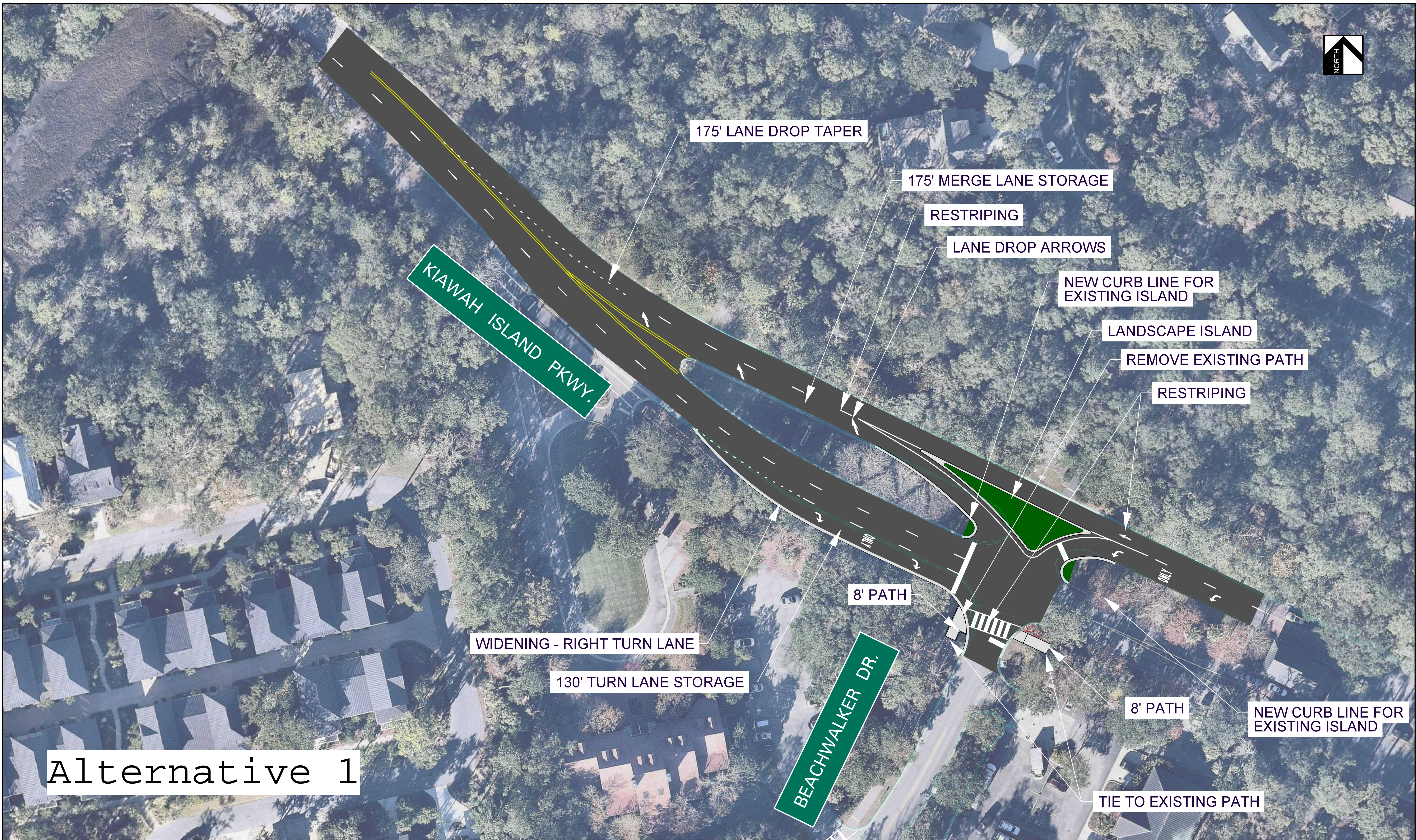
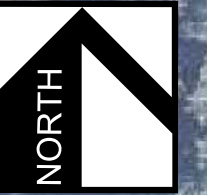
Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the documents prepared by Kimley-Horn, the hardcopy shall govern.

- 6) **Intellectual Property.** Kimley-Horn may use or develop its proprietary software, patents, copyrights, trademarks, trade secrets, and other intellectual property owned by Kimley-Horn or its affiliates ("Intellectual Property") in the performance of this Agreement. Unless explicitly agreed to in writing by both parties to the contrary, Kimley-Horn maintains all interest in and ownership of its Intellectual Property and conveys no interest, ownership, license to use, or any other rights in the Intellectual Property to Client. Any enhancements of Intellectual Property made during the performance of this Agreement are solely owned by Kimley-Horn and its affiliates. If Kimley-Horn's services include providing Client with access to or a license for Kimley-Horn's (or its affiliates') proprietary software or technology, Client agrees to the terms of the Software License Agreement set forth at <https://www.kimley-horn.com/khts-software-license-agreement> ("the License Agreement") which terms are incorporated herein by reference.
- 7) **Opinions of Cost.** Because Kimley-Horn does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to costs, including but not limited to the costs of construction and materials, are made solely based on its judgment as a professional familiar with the industry. Kimley-Horn cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. Kimley-Horn's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.
- 8) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, or upon thirty days' written notice for the convenience of the terminating party. Kimley-Horn shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by Kimley-Horn as a result of such termination.
- 9) **Standard of Care.** The standard of care applicable to Kimley-Horn's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by Kimley-Horn's performance of services, and it is agreed that Kimley-Horn is not a fiduciary with respect to the Client.
- 10) **LIMITATION OF LIABILITY.** In recognition of the relative risks and benefits of the Project to the Client and Kimley-Horn, the risks are allocated such that, to the fullest extent allowed by law, and notwithstanding any other provisions of this Agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of Kimley-Horn and Kimley-Horn's officers, directors, employees, agents, and subconsultants to the Client or to anyone claiming by, through or under the Client, for any and all claims, losses, costs or damages whatsoever arising out of or in any way related to the services under this Agreement from any causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of Kimley-Horn or Kimley-Horn's officers, directors, employees, agents, and subconsultants, shall not exceed twice the total compensation received by Kimley-Horn under this Agreement or \$50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. This Section is intended solely to limit the remedies available to the Client or those claiming by or through the Client, and nothing in this Section shall require the Client to indemnify Kimley-Horn.
- 11) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.
- 12) **Construction Costs.** Under no circumstances shall Kimley-Horn be liable for extra costs or other consequences due to unknown conditions or related to the failure of contractors to perform work in accordance with the plans and specifications. Kimley-Horn shall have no liability whatsoever for any costs arising out of the Client's decision to obtain bids or proceed with construction before Kimley-Horn has issued final, fully approved plans and specifications. The Client acknowledges that all preliminary plans are subject to substantial revision until plans are fully approved and all permits obtained.
- 13) **Certifications.** All requests for Kimley-Horn to execute certificates, lender consents, or other third-party reliance letters must be submitted to Kimley-Horn at least 14 days prior to the requested date of execution. Kimley-Horn shall not be required to execute certificates, consents, or third-party reliance letters that are inaccurate, that relate to facts of which Kimley-Horn does not have actual knowledge, or that would cause Kimley-Horn to violate applicable rules of professional responsibility.

- 14) **Dispute Resolution.** All claims arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the American Arbitration Association as a condition precedent to litigation. Any mediation or civil action by Client must be commenced within one year of the accrual of the cause of action asserted but in no event later than allowed by applicable statutes.
- 15) **Hazardous Substances and Conditions.** Kimley-Horn shall not be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Kimley-Horn's services will be limited to analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. Kimley-Horn will notify the Client of unanticipated hazardous substances or conditions of which Kimley-Horn actually becomes aware. Kimley-Horn may stop affected portions of its services until the hazardous substance or condition is eliminated.
- 16) **Construction Phase Services.**
- a. If Kimley-Horn prepares construction documents and Kimley-Horn is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against Kimley-Horn in any way connected thereto.
 - b. Kimley-Horn shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, sequence, schedule, safety programs, or safety practices, nor shall Kimley-Horn have any authority or responsibility to stop or direct the work of any contractor. Kimley-Horn's visits will be for the purpose of endeavoring to provide the Client a greater degree of confidence that the completed work of its contractors will generally conform to the construction documents prepared by Kimley-Horn. Kimley-Horn neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.
 - c. Kimley-Horn is not responsible for any duties assigned to it in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and its means and methods; that the contractor shall indemnify the Client and Kimley-Horn for all claims and liability arising out of job site accidents; and that the Client and Kimley-Horn shall be made additional insureds under the contractor's general liability insurance policy.
- 17) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and Kimley-Horn, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and Kimley-Horn. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by Kimley-Horn, without the written consent of Kimley-Horn. Kimley-Horn reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If Kimley-Horn exercises this right, Kimley-Horn will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.
- 18) **Confidentiality.** The Client consents to the use and dissemination by Kimley-Horn of photographs of the project and to the use by Kimley-Horn of facts, data and information obtained by Kimley-Horn in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, Kimley-Horn shall use reasonable care to maintain the confidentiality of that material.
- 19) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State where the Project is located. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements, or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by Kimley-Horn. If Client requires Kimley-Horn to register with or use an online vendor portal for payment or any other purpose, any terms included in the registration or use of the online vendor portal that are inconsistent or in addition to these terms shall be void and shall have no effect on Kimley-Horn or this Agreement. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

Attachment A

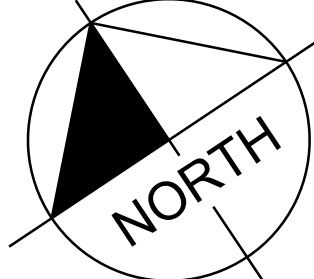
Concepts



Alternative 1



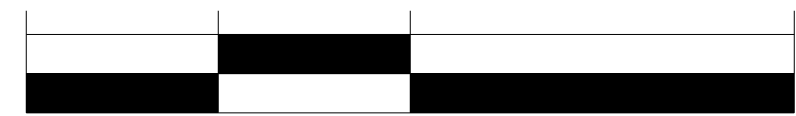
Alternative 2



NORTH

GRAPHIC SCALE IN FEET

0 30 60 120



Kimley»Horn

Kiawah Island Parkway at Beachwalker Drive
Kiawah, South Carolina
March 27, 2023

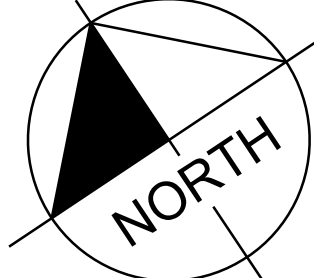
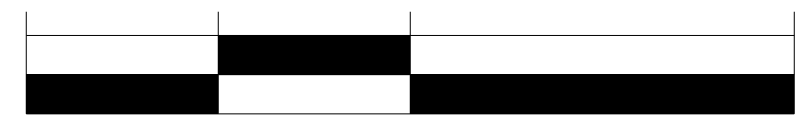
2023 KIMLEY-HORN AND ASSOCIATES, INC.
115 Fairchild Street, Suite 250
Charleston, SC 29492
WWW.KIMLEY-HORN.COM COA No. C00166



Alternative 3

Kiawah Island Parkway at Beachwalker Drive

Kiawah, South Carolina
March 27, 2023


GRAPHIC SCALE IN FEET
0 30 60 120

Kimley»Horn

2023 KIMLEY-HORN AND ASSOCIATES, INC.
115 Fairchild Street, Suite 250
Charleston, SC 29492

WWW.KIMLEY-HORN.COM COA No. C00166



Tab | 6

WAYS AND MEANS

Agenda Item



Request for Ways and Means Committee Action

TO: Ways and Means Committee Members

FROM: John Taylor, Jr., Planning Manager

SUBJECT: Annual Kiawah Island Parkway Traffic Count Assessment

DATE: May 1, 2023

BACKGROUND:

The 2013 Amended and Restated Development Agreement By and Between Kiawah Resort Associates and the Town of Kiawah Island states the property owner shall provide traffic mitigation measures approved by the Town whenever a specified traffic volume is reached (Exhibit 10.1: Traffic Mitigation). In order to conclude if traffic mitigation measures are required, traffic counts will be conducted by the Town on the Bridge and Parkway (Intersections of Betsy Kerrison to the intersection of Governors Drive) three times a year. These counting periods are the first two weeks of June (June 1-14); the second and third week of July (July 8-22); and the last two weeks of August (August 17-31).

ANALYSIS:

The Town seeks to obtain 2023 traffic data along the Kiawah Island Parkway (KIP) as well as Beachwalker Drive, Kiawah Beach Drive, Flyway Drive, Governors Drive, and Ocean Course Drive for a comprehensive understanding of overall Kiawah Island traffic volumes. Three site locations were added from the previous year which include Kiawah Beach Drive south of KIP (between KIP and Greensward Rd), Beachwalker Drive north of Bobcat Lane (between the general store and KIP) and KIP west of Freshfields Drive (between Betsy Kerrison Parkway and Freshfields Drive). This would provide additional relevant traffic data points for future planning. The Town contracted with Quality Counts to collect traffic data in 2022. During the 2022 collection period, we learned some lessons after experiencing some minor issues with the failing of tube counters at different locations. The proposed recommendation provided by Quality Counts accounts for any potential data gaps due to failed equipment with the supplement of installed cameras as backups. Additionally contracting with Quality Counts provides the ability to compare data sets from year to year more easily.

ACTION REQUESTED:

Town staff requests that the Ways and Means Committee recommend to Town Council the approval to enter in contract with the Quality Counts to prepare daily traffic counts at the fourteen (14) locations along the KI Parkway and additional rights of way based on the counting periods described within the Development Agreement.

BUDGET & FINANCIAL DATA:

The cost for this proposal is \$27,300. This project was budgeted for \$25,000 for FY2024. This project was included within the capital projects budget for KIP will be funded through 80% Restricted Funds and 20% General Funds.

DRAFT

From: Andy Mix <amix@qualitycounts.net>
Sent: Tuesday, April 11, 2023 2:57 PM
To: John Taylor
Cc: QCCHA
Subject: RE: Town of Kiawah Traffic Counting Request
Attachments: [Estimate_161632-1 video only.pdf](#); [Estimate_161631-1 Radar.pdf](#); [Estimate_161630-1 Count Stick.pdf](#); [Estimate_161623-1 Tubes Only.pdf](#)

John –

Thanks for reaching out to us about this project. Having completed this last year, we definitely have some lessons learned. I am actually going to provide you 4-quotes with the advantages/disadvantages to each. [Here](#) is the map we put together for this year, with the 3 additional sites.

My recommendation if you are okay with only receiving volume data is to use the Count Stick method as it is the cheapest non-intrusive method, that will still provide accurate data.

Let me know your thoughts and if you would like to move forward with any of these options.

Estimate 161623 – Tubes Only

- Total Cost - **\$27,300**
 - \$650/site/2-week period.
- Method we used last year, this year, we would setup cameras as backups in case the tubes were to fail, we could finish the counts with cameras.
- Advantages:
 - Typically the cheapest option and provides relatively accurate volume, FHWA 13-bin classification, speed data
 - Data can be reported back quickly
- Disadvantages:
 - Tubes fail for a variety of reasons, including:
 - Holes forming in the rubber tube
 - Counter battery failing
 - Counter failing due to water damage, typically caused when a hole is formed in the tube and it rains, the water gets into the counter from the tube
 - Nails coming loose
 - Very Noisy and intrusive
 - Do not perform well when vehicles are slow moving or queuing.

Estimate 161630 – Count Stick

- Total Cost - **\$27,300**
 - \$650/site/2-week period.
- New technology created by Spack Solutions
- Advantages:
 - Non-intrusive
 - Quick turnaround
 - Same fee as tube counts
- Disadvantages:

- Only provides volume data
- Need to setup cameras to help verify accuracy.
 - We would complete 8 15-min checks for each 2-week period
 - If Count Sticks were to fail, we could use the video to complete the count
- Do not perform well when vehicles are slow moving or queuing.

Estimate 161631 – Classification Radars

- Total Cost - **\$37,800**
 - \$900/site/2-week period.
- Advantages:
 - Non-intrusive
 - Quick turnaround
 - Provides volume, speed and classification
- Disadvantages:
 - Classification data is binned into 4 classes based on vehicle length
 - FHWA 1-3, 4-7, 8-10, 11-13
 - More expensive
 - There is a greater chance than cameras that there will be failures
 - We would setup cameras as backups in case of failure.
 - Do not perform well when vehicles are slow moving or queuing.

Estimate 161632

- Total Cost - **\$54,000**
 - \$1,800/site/2-week period.
 - There are 4 sites where we would be able to film an intersection and count both sides of the intersection to capture the ADT sites, these sites are charged at \$900/site.
- Advantages:
 - Non-intrusive
 - Provides volume and classification
 - Rarely fails
 - **Extremely accurate under all circumstances**
- Disadvantages:
 - Most expensive option
 - Classification data is binned into 4 classes based on vehicle length
 - FHWA 1-3, 4-7, 8-10, 11-13
 - Longer turnaround period



Andy Mix, *Director of Operations*

Office: 704-215-4616

Mobile: 614-738-3679

Email: amix@qualitycounts.net

qualitycounts.net



ESTIMATE



CHA:SC

BILL TO : Town of Kiawah Island
4475 Betsy Kerrison Parkway
Kiawah Island, SC 29455
(843) 768-9979

CLIENT PROJECT # :

ESTIMATE DATE : 4/11/2023

ORDER DATE : 4/11/2023

ORDER No	PROJECT NAME	PAYMENT TERMS	ORDER BY
161623	Kiawah Island Tube Counts 2023	PWP	John Taylor

QTY	DESCRIPTION	RATE	TOTAL
42	1-3 Lanes-Speed, Class, Volume	\$650.00	\$27,300.00
	14 Location(s) for time period(s): 14 Days (Speed, Class, Volume)		
	-Kiawah Island Pkwy E of Freshfields Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy E of Old Cedar Ln, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Beachwalker Dr, Kiawah Island, SC		
	-Beachwalker Dr S of Kiawah Island Pkwy, Kiawah Island, SC		
	-Beachwalker Dr E of Cape Point Rd, Kiawah Island, SC		
	-Kiawah Island Pkwy S of Oyster Rake, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Sea Forest Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy N of Green Dolphin Way, Kiawah Island, SC		
	-Governors Dr E of Flyway Dr, Kiawah Island, SC		
	-Flyway Dr N of Glen Abbey , Kiawah Island, SC		
	-Ocean Course Dr E of Ocean Marsh Rd, Kiawah Island, SC		
	-Beachwalker Dr between General Store and Kiawah Island Pkwy, Kiawah Island, SC		
	-Kiawah Island Pkwy Between Betsy Kerrison Pkwy and Freshfields Dr, Kiawah Island, SC		
	-Kiawah Beach Dr between Kiawah Island Pkwy and Greensward Rd, Kiawah Island, SC		
	14 Location(s) for time period(s): 14 Days (Speed, Class, Volume)		
	-Kiawah Island Pkwy E of Freshfields Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy E of Old Cedar Ln, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Beachwalker Dr, Kiawah Island, SC		
	-Beachwalker Dr S of Kiawah Island Pkwy, Kiawah Island, SC		
	-Beachwalker Dr E of Cape Point Rd, Kiawah Island, SC		
	-Kiawah Island Pkwy S of Oyster Rake, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Sea Forest Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy N of Green Dolphin Way, Kiawah Island, SC		
	-Governors Dr E of Flyway Dr, Kiawah Island, SC		
	-Flyway Dr N of Glen Abbey , Kiawah Island, SC		

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Page 1 of 2

QTY	DESCRIPTION	RATE	TOTAL
	-Ocean Course Dr E of Ocean Marsh Rd, Kiawah Island, SC		
	-Beachwalker Dr between General Store and Kiawah Island Pkwy, Kiawah Island, SC		
	-Kiawah Island Pkwy Between Betsy Kerrison Pkwy and Freshfields Dr, Kiawah Island, SC		
	-Kiawah Beach Dr between Kiawah Island Pkwy and Greensward Rd, Kiawah Island, SC		
	14 Location(s) for time period(s): 14 Days (Speed, Class, Volume)		
	-Kiawah Island Pkwy E of Freshfields Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy E of Old Cedar Ln, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Beachwalker Dr, Kiawah Island, SC		
	-Beachwalker Dr S of Kiawah Island Pkwy, Kiawah Island, SC		
	-Beachwalker Dr E of Cape Point Rd, Kiawah Island, SC		
	-Kiawah Island Pkwy S of Oyster Rake, Kiawah Island, SC		
	-Kiawah Island Pkwy W of Sea Forest Dr, Kiawah Island, SC		
	-Kiawah Island Pkwy N of Green Dolphin Way, Kiawah Island, SC		
	-Governors Dr E of Flyway Dr, Kiawah Island, SC		
	-Flyway Dr N of Glen Abbey , Kiawah Island, SC		
	-Ocean Course Dr E of Ocean Marsh Rd, Kiawah Island, SC		
	-Beachwalker Dr between General Store and Kiawah Island Pkwy, Kiawah Island, SC		
	-Kiawah Island Pkwy Between Betsy Kerrison Pkwy and Freshfields Dr, Kiawah Island, SC		
	-Kiawah Beach Dr between Kiawah Island Pkwy and Greensward Rd, Kiawah Island, SC		
		TOTAL	\$27,300.00

Balances unpaid by end of Payment term (listed above) will be charged 1.5% interest per month

Quality Counts, LLC
15615 SW 74th Ave #100
Tigard, OR 97224
(877) 580-2212
qualitycounts.net



A SERVICE DISABLED
VETERAN-OWNED
SMALL BUSINESS

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Howard County
Prince George's County

MFD Certified
Montgomery County

CORPORATE OFFICE
Baltimore, MD

Suite H
9900 Franklin Square Drive
Baltimore, Maryland 21236
410.931.6600
fax: 410.931.6601
1.800.583.8411

DELMARVA OFFICE
443.290.4060

SOUTH CAROLINA OFFICES
Columbia: 803.422.9965
Rock Hill: 410.446.3992

FIELD OFFICE LOCATIONS

Arkansas
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Maine
Mississippi
New York
North Carolina
Ohio
Pennsylvania
South Carolina
Texas
Utah
Virginia
West Virginia

April 17, 2023

Mr. John Taylor
Town of Kiawah
4475 Betsy Kerrison Pkwy
Kiawah Island, SC 29455

RE: Kiawah Island Parkway Traffic Counts
TRAFFIC COUNTS
Kiawah Island, South Carolina
Our Agreement No.: 2023-0418
Bill Group No.: 001

Dear Mr. Taylor:

While traffic engineering and transportation planning is our passion, exceptional client service and high value to the client is imperative. There is nothing more important and nothing more satisfying to us at The Traffic Group (TTG) than serving you, the client. We want you to succeed and we will assist you to ensure that happens!

Our team believes strongly that the best planning and design solutions come out of a thoughtful, collaborative approach – a partnership – and we look forward to working with you in that capacity.

Thank you for the confidence you have placed in us and for the opportunity to provide traffic consulting services related to Kiawah Island Parkway Traffic Counts in Kiawah Island, South Carolina (the “Project”). We are pleased to submit the following agreement (this “Agreement”) for your consideration.

DESCRIPTION OF WORK (HEREINAFTER, THE “SERVICES”):

1. Conduct axle-based classification, volume, and speed counts for a 2-week period during 3 separate time periods at the following locations:
 - a. Kiawah Island Pkwy east of Freshfields Dr
 - b. Kiawah Island Pkwy east of Old Cedar Ln
 - c. Kiawah Island Pkwy west of Beachwalker Dr
 - d. Beachwalker Dr north of Bobcat Ln
 - e. Beachwalker Dr north of County Park Access
 - f. Kiawah Island Pkwy east of Kiawah Beach Dr
 - g. Kiawah Island Pkwy east of Sora Rail Rd
 - h. Kiawah Island Pkwy west of Governors Dr
 - i. Governors Dr east of Flyway Dr
 - j. Flyway Dr south of Pleasant Valley Dr
 - k. Governors Dr east of Ocean Marsh Rd
 - l. Beachwalker Dr north of Bobcat Ln
 - m. Kiawah Island Pkwy west of Freshfields Dr
 - n. Kiawah Beach Dr south of Kiawah Island Pkwy

2. Counts will be collected June 1st through June 14th, July 8th through July 22nd, and August 17th through August 31st.
3. Reports will detail AM/PM peak hours.
4. Data will be provided in 15-minute intervals. Reports will be provided in PDF.
5. Raw data files will be provided as requested by the client.

NOTE: If additional services are requested by you or a government agency, we will provide an additional cost agreement or conduct the work on an hourly basis with your authorization.

ESTIMATED TIME OF COMPLETION:

2 weeks after the data is collected.

FEE:

Road Tube Collection

Lump Sum = \$48,930.00 (\$1,165.00 per location)

Video Collection

Lump Sum = \$109,620 (\$2,610.00 per location)

Meetings and hearings beyond those identified above are not included.

Travel time, meetings, and hearings will be billed on an hourly basis. Our hourly rates are available upon request.

This Agreement, the obligations of the parties hereto, and the Services provided by The Traffic Group, Inc. shall be governed by the Standard Terms & Conditions attached hereto as Exhibit A, which are expressly incorporated herein in their entirety and made a part of this Agreement.

While The Traffic Group, Inc. will not discuss details of the work it is performing on behalf of the Client, the firm is permitted to promote the fact that it has been retained by the Client through posts on its website or in social media, or through news releases or other promotional vehicles.

If the terms and conditions of this Agreement are acceptable to you, please countersign below, return this copy to me, and keep a copy for your files. Each executed counterpart of this Agreement will be deemed to be an original copy of this Agreement and all counterparts together will be deemed to constitute one and the same agreement. Faxed or other electronically delivered signatures may be used in lieu of original signatures and shall constitute effective execution and delivery of this Agreement.

We look forward to working with you on this Project.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald Ruth". The signature is fluid and cursive, with the first name "Donald" written in a larger, more prominent script than the last name "Ruth".

Donald Ruth
Project Manager, Data Division

DR:amr/smb

(M:\Proposals\2023\2023-0418_Kiawah Island Parkway Traffic CountsP\DOCS\PROPOSALS\BG001_Proposal_Traffic Counts_Taylor.docx)



Tab | 7

WAYS AND MEANS

Agenda Item

Changes to the FY24 Budget Draft Presented on 3.27.23

1. Waste Management. An increase of \$60K for 5%CPI adjustment requested by Carolina Waste.
2. Consultants. An increase of \$50K for zoning code updates associated with Development Agreement amendments. The total placeholder for this consultant is \$200K.
3. Capital Outlay- An increase of \$5M, a placeholder for Upper Beachwalker project that consists of building, site work, infrastructure, and landscaping. In this draft, the full amount is shown in the General Fund, however depending on the scope of the project, the portion related to infrastructure leading to the beach will be funded at 70% from LATAX.
4. . Capital Outlay- Additional \$200K, a placeholder for startup of Island Wide EV Charging Stations project, as part of the Go Green Initiative. The draft already includes \$110K for the charging stations for the Town's fleet.

NARRATIVE HIGHLIGHTS

REVENUES

Since the beginning of the Covid-19 pandemic, the Town has continuously analyzed its impacts on revenues. The Town temporarily experienced a sharp drop in revenues at the end of fiscal year FY2020, however revenues returned to normal in early fiscal year FY2021 and continued to rise to the point of record high revenue collection in fiscal year FY2022. The Town remains well positioned to enter the next fiscal year to provide the highest level of services for the residents and customers while simultaneously continuing to build reserve balances for any future events that may require emergency funds.

Overall, the total FY2024 budgeted revenues of \$14.6M are 6%, or \$948K lower than current year projections. The comparisons below are made to FY2023 projected revenues.

- ✓ Building Permits revenue is estimated to decrease 20%, or \$300k, primarily due to an estimated slowdown in new construction activity on the Island. The five-year average for the new construction permits is approximately \$10,000 and for renovation projects is \$750. Based on the same averages we are anticipating a decrease in permits for the new construction and the same number of permits for renovation projects. We are also expecting one-time permit revenue from the Beachwalker Commons, Beachwalker Lot 1, and Night Heron Phase 2. The following chart summarizes the number of permits issued and corresponding revenue.

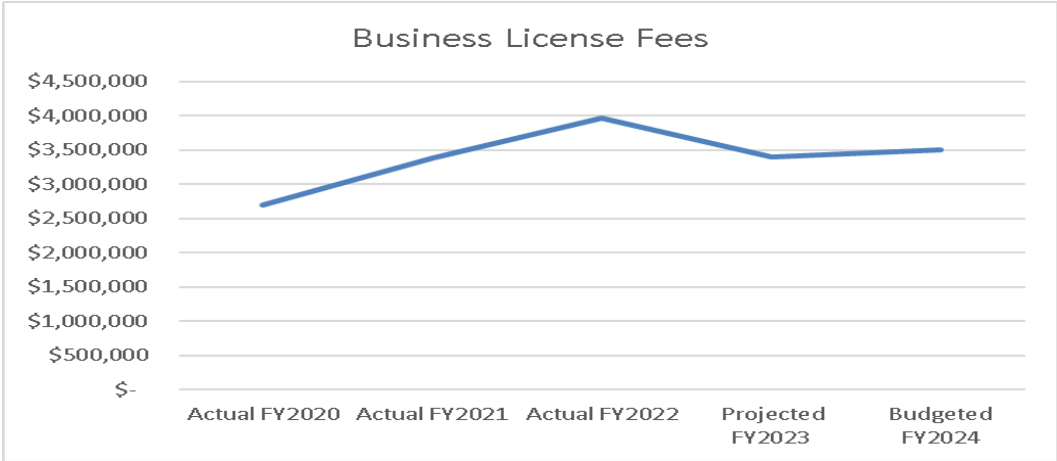
	Actual FY2020		Actual FY2021		Actual FY2022		Projected FY2023		Budgeted FY2024	
	# of Permits	Revenue	# of Permits	Revenue	# of Permits	Revenue	# of Permits	Revenue	# of Permits	Revenue
New Construction	55	\$ 541,617	101	\$ 902,239	136	\$ 1,462,692	100	\$ 1,000,000	70	\$ 700,000.00
Renovations	363	\$ 347,392	495	\$ 335,628	560	\$ 438,515	600	\$ 500,000	600	\$ 500,000.00
Commercial	-	\$ -	-	\$ 322,100	-	\$ 305,197	-	\$ 623,000	-	\$ 300,000.00
	418	\$ 889,009	596	\$ 1,559,967	696	\$ 2,206,404	700	\$ 2,123,000	670	\$ 1,500,000.00

- ✓ Business Licenses revenue is budgeted to increase 3%, or \$100K. The increase is primarily attributable to the higher cost of goods and services. The licenses fee is based on the type of business and its gross receipts. The following chart presents a makeup of business types on the Island for the last 3 years.

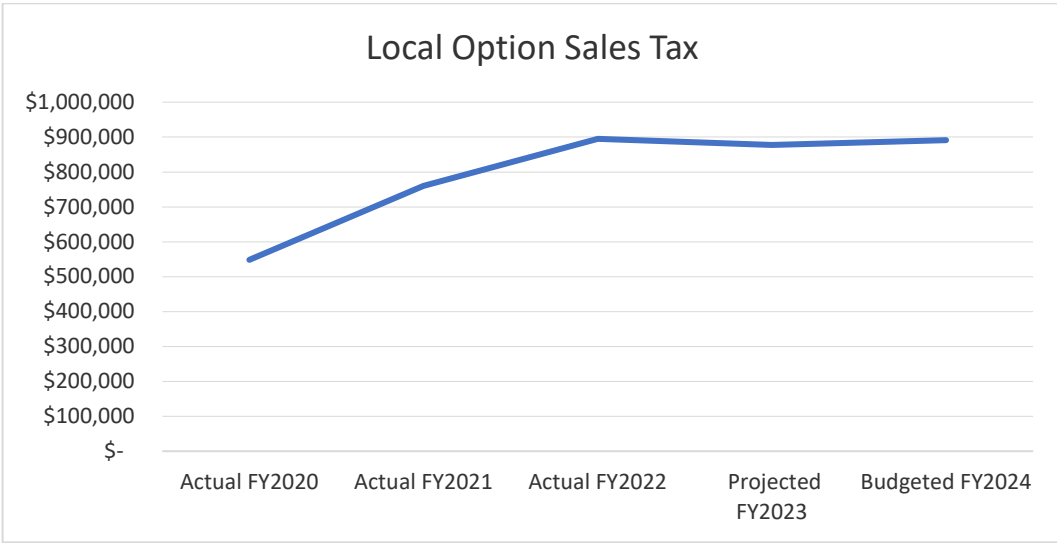
	FY20			FY21			FY22		
	# of SBL	Fees	% Of Fees	# of SBL	Fees	% Of Fees	# of SBL	Fees	% Of Fees
Class 1	156	374,967	24%	162	\$ 341,718	17%	153	\$ 323,214	13%
Class 2	34	64,563	4%	37	\$ 93,882	5%	54	\$ 109,652	4%
Class 3	25	20,472	1%	27	\$ 30,378	2%	23	\$ 121,333	5%
Class 4	356	148,842	9%	362	\$ 253,477	13%	352	\$ 251,639	10%
Class 5	3	1,546	0.1%	3	\$ 2,255	0.1%	4	\$ 3,110	0.1%
Class 6	11	11,149	1%	14	\$ 12,373	1%	11	\$ 12,837	1%
Class 7	301	398,624	25%	324	\$ 452,036	22%	331	\$ 499,081	19%
Class 8	897	547,162	35%	956	\$ 827,843	41%	915	\$ 1,243,373	48%
	1,783	1,567,325	100%	1,885	\$ 2,013,963	100%	1843	\$ 2,564,238	100%
STR Licenses	1381	\$ 405,389		1412	\$ 480,232		1405	\$ 436,310	

Class 1-Retail, food services and restaurants
Class 2-Transportation
Class 3-Arts, entertainment, and recreation
Class 4-Health care, educational, information and cleaning and waste management
Class 5- Other services
Class 6-Consumer finance and printing
Class 7- Real estate and management companies administrative and professional services
Class 8- Construction businesses

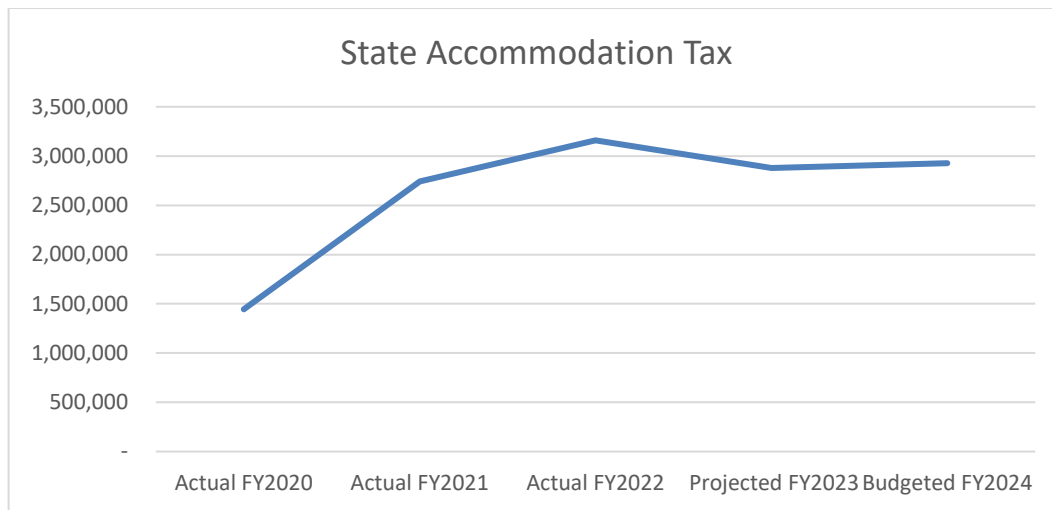
Based on the historical averages we are budgeting to issue 1,800 standard business licenses with the average cost of \$1,100 per license and about 1,400 short term rental licenses with the average cost of \$350 per license, collect approximately \$400,000 in short term rental application fees, and \$500,000 from Municipal Association of SC Collection Program for insurance companies.



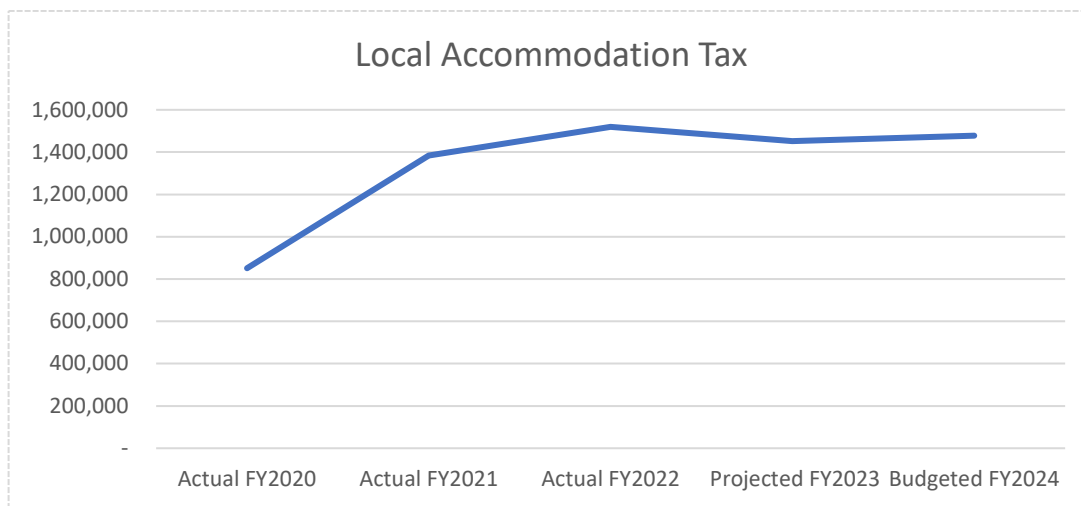
- ✓ Franchise Fees with Berkley Electric Company, Beach Services, and Other Franchise fees are anticipated with no change.
- ✓ Local Option Sales Tax is budgeted 2%, or \$14K higher than current year projections based on the recent years' averages and the inflation on goods sold.



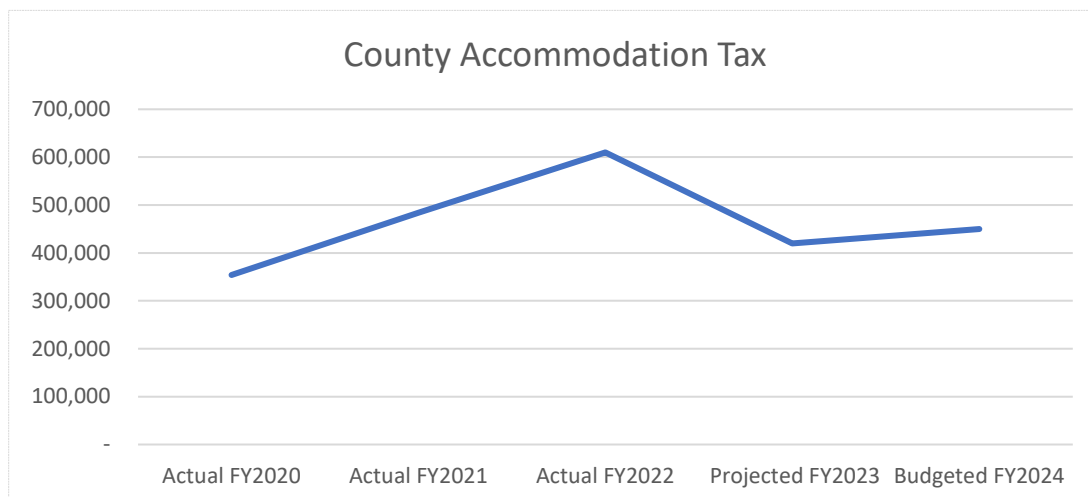
- ✓ State Accommodation Tax revenue is anticipated to increase 2%, or \$58K. We predict volume of tourists on the Island comparable to the current year, however the higher accommodation prices should increase tourism-generated revenues.



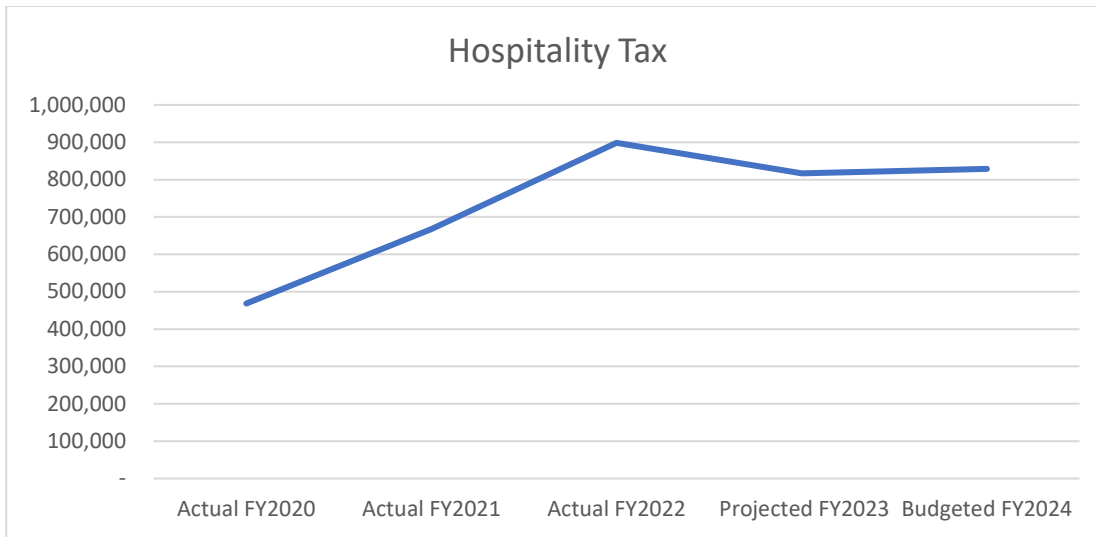
- ✓ Local Accommodation Tax revenue is budgeted with a 2%, or a \$25k increase.



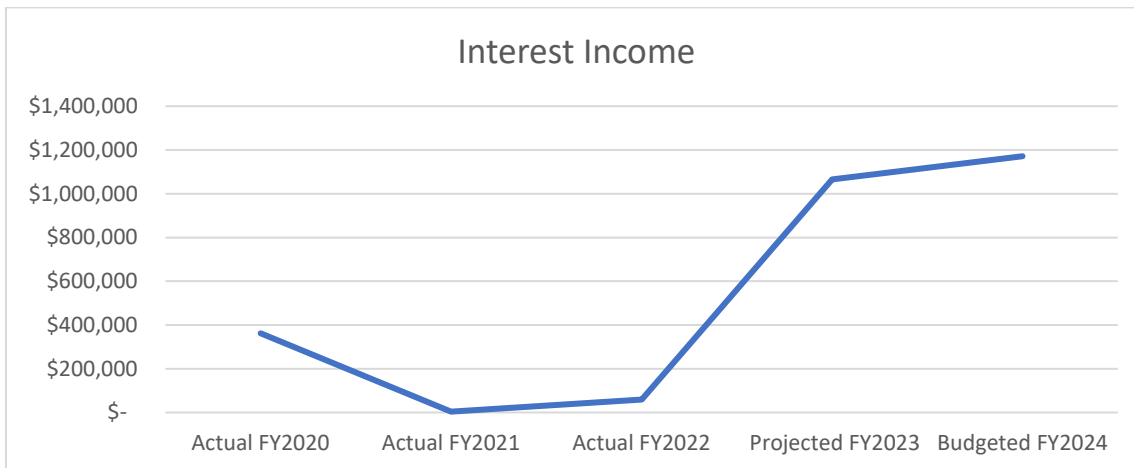
- ✓ County Accommodation Tax revenue is budgeted to increase 7%, or \$30K.



- ✓ Hospitality Tax revenue is budgeted to increase 2%, or \$13K.



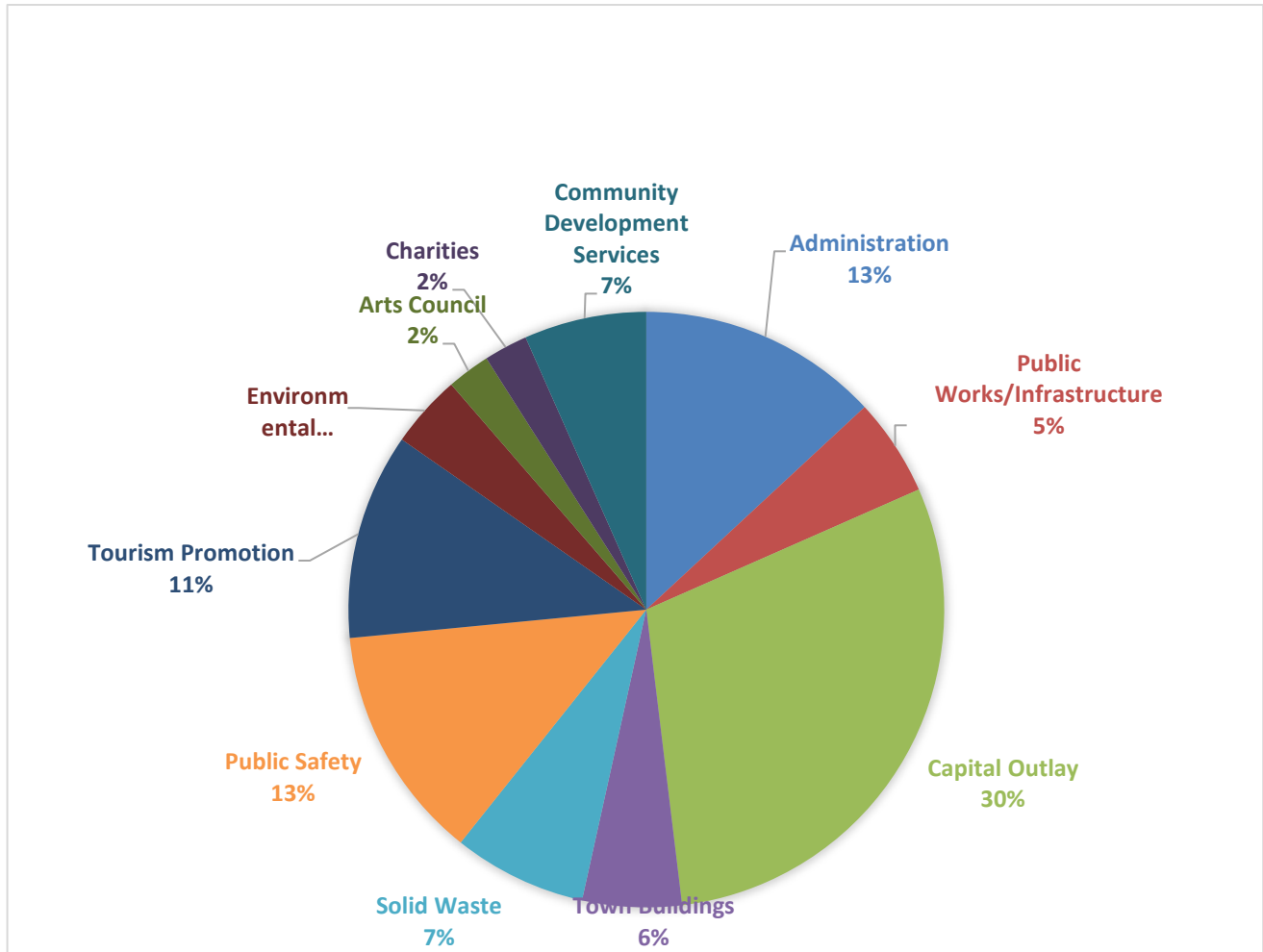
- ✓ Solid Waste revenue is budgeted with no change.
- ✓ Interest Revenue is budgeted to increase 10%, or \$106K, based on the assumption of 4% rate of return on the Town's investments.



- ✓ Other revenues include the following sources:
 1. Aid to Subdivision – \$50k, an increase of 5%, or \$2k.
 2. Planning Fees - \$10K, no change.
 3. Court Fees & Fines - \$30K, no change.
 4. Beverage Permits revenue - \$45K, no change.
 5. Victim's Assistance Fees - \$10K, no change.
 6. Miscellaneous revenue - \$35K, 30%, or \$15K decrease due to onetime restitution payment in the current year.

EXPENDITURES

Overall, the total budgeted expenditures of \$16.8M are 47%, or \$6.5M higher when compared to current year and 74%, or \$7.1M higher than FY2022 expenditures. The following chart presents total budgeted FY2024 expenditure by function.



The following table shows multiple years averages for the past 5 years for the revenues and expenditures.

	FY17-FY19	FY18-FY20	FY19-FY21	FY20-FY22	FY21-FY23	FY22-FY24
3-Year Revenue Average	9,721,115	9,792,772	10,865,003	12,574,266	14,553,612	15,158,206
% Change		1%	11%	16%	16%	4%
3-Year Expenditure Average	8,233,844	9,206,710	9,383,785	10,137,017	10,157,143	12,287,759
% Change		12%	2%	8%	0%	21%
	FY15-FY19	FY16-FY20	FY17-FY21	FY18-FY22	FY19-FY23	FY20-FY24
5-Year Revenue Average	9,214,857	9,457,995	10,286,852	11,523,018	12,694,192	13,549,106
% Change		3%	9%	12%	10%	7%
5-Year Expenditure Average	9,365,208	9,571,794	9,997,703	9,133,466	9,634,512	11,513,680
% Change		2%	4%	-9%	5%	20%

- ✓ The personnel cost shows a 14%, or \$328K increase compared to FY2023 projected. This increase is attributable to the following items:
 1. The draft includes an aggregated total of 8%, or \$150K for salary increases, included in the Administration department.

2. The budget includes funding for 24 regular, full-time employees and an intern for Planning Department, compared to 23 employees in FY23.
3. The budget includes a 1%, or \$28K increase in SC Retirement System, effective July 1, 2023.
4. This budget includes a 3.7%, or \$39K increase in Town's health insurance contributions effective January 1, 2024.
5. The budget includes a request for an increase for tuition reimbursement from \$5K to \$10K.

The following chart shows history of Town's employee's salaries for 5 years.

	FY20	FY21	FY22	FY23	FY24
Total salaries	1,228,786	1,392,561	1,646,923	1,822,912	2,020,809
FTE	18	19	20	23	24
Average \$ per FTE	70,216	73,293	82,346	79,257	84,200
Average % change per FTE		4%	12%	-4%	6%

- ✓ The Public Safety cost is budgeted with no change.
- ✓ STR Code Enforcement shows 188%, or \$59K due to the contract increase in February 2023.
- ✓ Beach Patrol is budgeted with no change; new 3-year contract was signed in February 2022.
- ✓ Utilities and Supplies show an increase of 6%, or \$14K and consist of the following line items:
 1. Utilities are budgeted with no change.
 2. Supplies show an 11%, or \$9k decrease.
 3. Minor Assets show a 160%, or \$23K increase mostly related to requests for laptop replacements.
- ✓ Communication cost is budgeted with no change.
- ✓ Waste management cost is budgeted to increase 5%, or \$60K to account for CPI adjustment request, pending TC approval.
- ✓ Insurance cost is estimated to increase 10%, or \$17K.
- ✓ Professional Services are budgeted to decrease 11%, or \$22K and include the following:
 1. \$130K for Town Attorney (\$120K -contract and \$10k for additional services not covered under contract)
 2. \$10K for the Town Prosecutor
 3. \$27K for annual audit
 4. \$10K for Misc.
- ✓ Consultant cost shows a 9%, or \$49K decrease. Under the line-item Consultants, funding was budgeted for various services, including:
 1. \$45K for comprehensive plan (the contract was approved in FY 2023, remaining balance)
 2. \$200k placeholder for Zoning Code update with Municipal Code review
 3. \$50k for traffic engineering
 4. \$30k for structural consultants to be used for upcoming commercial projects.
 5. \$80k for public safety study
 6. \$43.5K for annual actuarial evaluation, and miscellaneous consulting services
 7. \$8.5K for deer removal/ processing
 8. \$15k for tallow tree control
 9. \$6K for stenographers
 10. \$10K for documents management

- ✓ Maintenance cost shows 3%, or \$13K decrease.
- ✓ Travel & Training shows a 26%, or approximately \$15K increase, compared to current year projections. The increase relates to the rise in the number of Town's employees.
- ✓ Rentals are budgeted with 10%, or \$4K increase.
- ✓ Tourism & Recreation shows a 29%, or approximately \$561K increase compared to the current year projections. The line item consists of funding for the following items:

<u>Funding Sources:</u>	<u>GF</u>	<u>SATAX</u>	<u>CATAX</u>	<u>LATAX</u>	<u>HTAX</u>	<u>Total</u>
Arts & Cultural	\$115,000			\$140,000	\$22,000	\$297,000
Same as current year						
Promotional Fund		\$827,630				\$827,630
An increase of \$16k when compared to current year projections.						
SATAX Applicants*		\$1,058,833				\$1,058,833
An increase of \$380K when compared to current year projections.						
Beach monitoring			\$50,000			\$50,000
An increase of \$10K when compared to current year projections.						
Wildlife			\$150,600	\$7,000		\$157,600
An increase of \$14K when compared to current year projections.						
KI Conservancy			\$125,000			\$125,000
An increase of \$52K when compared to current year projections. The increase relates to \$75k for land acquisition.						

* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories. We are, assuming 70% of the total cost for the deputies and beach patrol will be funded from SATAX; therefore, SATAX applicants included in the Tourism and Recreation line item is reduced for those 2 applications.

- ✓ Charitable Contributions are budgeted with no change.
- ✓ Other Cost line item shows a 50%, or \$118k increase and includes the following:
 1. Contingency-\$100K
 2. Advertising-\$16K
 3. Printing-\$18K
 4. Catering-\$40K (includes Christmas party and 35th Town's Anniversary)
 5. Community Activities- \$19K (includes Disaster Awareness and Volunteer Appreciation Events)
 6. Bank Cost-\$75K (includes banking and merchant fees)
 7. Deputies' vehicles and radio cost-\$24K
 8. Airmedcare cost-\$8.9k
 9. Dues & Subscriptions-\$11K
 10. Miscellaneous-\$41K
- ✓ The budget reflects requests for the following capital expenditures:
 1. \$5M placeholder for Upper Beachwalker that includes building, sitework, infrastructure, and landscaping.
 2. \$250K for landscaping enhancements on KIP and Beachwalker Dr
 3. \$115 K (net of trade in value) to replace 3 vehicles and purchase UTV:
 - Admin 2013 4Runner (38,045 miles)
 - Public Works 2017 Toyota Tundra (61,012 miles)
 - Building Department 2016 Toyota Tacoma (49,395 miles)
 4. Other- 2 dual port charging stations for the Town's fleet (\$110K), parking lot expansion (\$140K)

and \$200K placeholder for EV charging stations Island wide start up.

✓ The budget includes the following interfund transfers:

1. \$118,000 from GF to AC -\$118,000 for Arts Council event
2. \$209,920 from LATAX to AC for cultural events and partial salaries
3. \$295,432 from LATAX to Capital Fund for future beach renourishment
4. \$295,432 from LATAX to Capital Fund for an emergency fund
5. \$105,000 from LATAX to GF for 35% of the cost for Beachwalker Dr and Kiawah Island Parkway landscaping enhancements
6. \$45,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
7. \$22,000 from Hospitality Tax Fund to AC for cultural events
8. \$165,836 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs
9. \$165,836 from Hospitality Tax Fund to Capital to emergency fund

\$105,000 from Hospitality Tax Fund to GF for GF for 35% of the cost for Beachwalker Drive and Kiawah Island Parkway landscaping enhancements.

Town of Kiawah Island
Budget Draft FY2024
All Funds Consolidated
Cash Basis

	Actuals FY 2022	% of Total	Budgeted FY2023	% of Total	Projected FY2023	% of Total	Budget FY2024	% of Total	FY2023 Budget Variance \$	FY2023 Budget Variance %	FY2023 Annualized Variance \$	FY2023 Annualized Variance %	FY2022 Actual Variance \$	FY2022 Actual Variance %
Revenues*:														
Building Permits	\$ 1,900,907	12%	\$ 1,200,000	10%	\$ 1,500,000	10%	\$ 1,200,000	8%	\$ -	0%	\$ (300,000)	-20%	\$ (700,907)	-37%
Building Permits/Special Projects	305,197	2%	500,000	4%	500,000	3%	300,000	2%	(200,000)	-40%	(200,000)	-40%	(5,197)	-2%
Business Licenses	3,958,450	26%	3,200,000	26%	3,400,000	22%	3,500,000	24%	300,000	9%	100,000	3%	(458,450)	-12%
Franchisee Fees	916,492	6%	970,000	8%	970,000	6%	970,000	7%	-	0%	-	0%	53,508	6%
Local Option tax	894,993	6%	768,382	6%	877,665	6%	891,347	6%	122,965	16%	13,681	2%	(3,646)	0%
State ATAX	3,173,262	21%	2,100,000	17%	2,878,681	19%	2,936,510	20%	836,510	40%	57,829	2%	(236,752)	-7%
Local ATAX	1,519,444	10%	1,050,000	9%	1,452,340	9%	1,477,158	10%	427,158	41%	24,818	2%	(42,286)	-3%
County ATAX	609,937	4%	420,000	3%	420,000	3%	450,000	3%	30,000	7%	30,000	7%	(159,937)	-26%
Hospitality Tax	898,462	6%	600,000	5%	816,465	5%	829,177	6%	229,177	38%	12,711	2%	(69,285)	-8%
Solid Waste Fees	631,445	4%	610,000	5%	640,000	4%	640,000	4%	30,000	5%	-	0%	8,555	1%
Interest	59,829	0%	35,000	0%	1,172,482	8%	1,175,424	8%	1,140,424	3258%	2,942	0%	1,115,595	1865%
Other	143,123	1%	187,000	2%	237,177	2%	224,536	2%	37,536	20%	(12,641)	-5%	81,413	57%
One Time -ARP Funding	440,343	3%	440,343	4%	440,343	3%	-	0%	(440,343)	-100%	(440,343)	-100%	(440,343)	-100%
Total Revenues	15,451,884	100%	12,080,725	100%	15,305,153	100%	14,594,151	100%	2,513,427	21%	(711,002)	-5%	(857,733)	-6%
Expenses:														
Salaries	1,646,923	17%	1,901,847	17%	1,822,912	18%	2,030,719	12%	128,872	7%	207,808	11%	383,796	23%
Overtime	2,374	0%	4,400	0%	7,300	0%	8,000	0%	3,600	82%	700	10%	5,626	237%
Benefits	509,216	5%	634,830	6%	610,339	6%	714,590	4%	79,760	13%	104,251	17%	205,374	40%
Payroll Tax	132,351	1%	174,879	2%	153,410	1%	169,592	1%	(5,287)	-3%	16,182	11%	37,241	28%
Employee Subtotal	2,290,864	24%	2,715,957	24%	2,593,961	25%	2,922,901	17%	206,944	8%	328,941	13%	632,037	28%
Public Safety	704,148	7%	953,010	8%	736,080	7%	736,569	4%	(216,441)	-23%	489	0%	32,421	5%
STR Code Enforcement	288,580	3%	288,580	3%	330,576	3%	389,376	2%	100,796	35%	58,800	18%	100,796	35%
Beach Patrol	437,455	5%	584,000	5%	584,000	6%	584,000	3%	-	0%	-	0%	146,545	33%
Utilities & Supplies	250,399	3%	237,400	2%	223,238	2%	237,440	1%	40	0%	14,202	6%	(12,959)	-5%
Communications	72,840	1%	76,360	1%	77,652	1%	77,460	0%	1,100	1%	(192)	0%	4,620	6%
Waste Management	1,121,267	12%	1,203,000	10%	1,218,880	12%	1,278,000	8%	75,000	6%	59,120	5%	156,733	14%
Insurance	154,869	2%	173,369	2%	172,887	2%	190,176	1%	16,807	10%	17,289	10%	35,307	23%
Professional Services	193,022	2%	146,900	1%	194,900	2%	176,900	1%	30,000	20%	(18,000)	-9%	(16,122)	-8%
Consultants	188,363	2%	345,665	3%	537,053	5%	488,000	3%	142,335	41%	(49,053)	-9%	299,637	159%
Maintenance	476,451	5%	528,350	5%	519,290	5%	556,000	3%	27,650	5%	36,710	7%	79,549	17%
Travel & Training	53,918	1%	112,270	1%	59,000	1%	74,300	0%	(37,970)	-34%	15,300	26%	20,382	38%
Rentals	41,478	0%	45,000	0%	42,000	0%	46,000	0%	1,000	2%	4,000	10%	4,522	11%
Tourism & Recreations	2,117,455	22%	2,001,200	17%	1,955,001	19%	2,516,032	15%	514,832	26%	561,031	29%	398,577	19%
Contributions	200,171	2%	200,000	2%	209,401	2%	200,000	1%	-	0%	(9,401)	-4%	(171)	0%
Other	122,618	1%	415,520	4%	236,216	2%	353,920	2%	(61,600)	-15%	117,704	50%	231,302	189%
Capital Outlay:														
Building	276,984	3%	150,000	1%	202,596	2%	5,000,000	30%	4,850,000	3233%	4,797,404	2368%	4,723,016	1705%
Infrastructure & Landscaping	330,000	3%	900,000	8%	30,000	0%	250,000	1%	(650,000)	-72%	220,000	733%	(80,000)	-24%
Vehicles	99,491	1%	120,000	1%	105,543	1%	115,000	1%	(5,000)	-4%	9,457	9%	15,509	16%
Other	85,557	1%	70,000	1%	87,000	1%	450,000	3%	380,000	543%	363,000	417%	364,443	426%
MUSC Pledge	200,000	2%	200,000	2%	200,000	2%	200,000	1%	-	0%	-	0%	-	0%
Total Expenses	9,705,930	100%	11,466,580	100%	10,315,274	100%	16,842,074	100%	5,375,494	47%	6,526,800	63%	7,136,144	74%
Net Changes in Fund Balance	\$ 5,745,954		\$ 614,144		\$ 4,989,880		\$ (2,247,923)		\$ (2,862,067)		\$ (7,237,802)		\$ (7,993,877)	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/24
ALL FUNDS

	2023-2024 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	\$ 177,741	\$ 2,758,768	\$ 450,000	\$ 1,477,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,863,668
Hospitality Tax	-	-	-	-	-	829,177	-	-	-	-	829,177
Aid to subdivisions	49,536	-	-	-	-	-	-	-	-	-	49,536
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	3,500,000	-	-	-	-	-	-	-	-	-	3,500,000
Building Permits	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Building Permits/Special Projects	300,000	-	-	-	-	-	-	-	-	-	300,000
Local Option Sales Tax	891,347	-	-	-	-	-	-	-	-	-	891,347
Franchise Fee - Electric	430,000	-	-	-	-	-	-	-	-	-	430,000
Franchise Fee -Beach	400,000	-	-	-	-	-	-	-	-	-	400,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	30,000	-	-	-	-	-	10,000	-	-	-	40,000
Interest Revenue	502,842	40,000	65,887	173,781	-	107,505	-	-	284,409	1,000	1,175,424
Solid Waste Collections	640,000	-	-	-	-	-	-	-	-	-	640,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	45,000	-	-	80,000
One-Time APR Funding	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	349,920	506,267	461,267	1,317,454
Total Revenues & Other Sources	8,306,466	2,798,768	515,887	1,650,939	45,000	936,682	10,000	394,920	790,676	462,267	15,911,605
Expenditures & Uses :											
Salary and Benefits/Regular Employees	2,595,626	-	-	237,895	-	-	-	89,380	-	-	2,922,901
Salary and Benefits/Deputies	204,171	532,398	-	-	-	-	-	-	-	-	736,569
STR Code Enforcement	389,376	-	-	-	-	-	-	-	-	-	389,376
Beach Patrol	-	408,800	175,200	-	-	-	-	-	-	-	584,000
Utilities & Supplies	160,440	-	35,000	2,500	-	35,500	-	4,000	-	-	237,440
Communication	76,920	-	-	-	-	-	-	540	-	-	77,460
Waste Management	1,190,000	-	30,000	58,000	-	-	-	-	-	-	1,278,000
Professional Services	176,900	-	-	-	-	-	-	-	-	-	176,900
Consulting	488,000	-	-	-	-	-	-	-	-	-	488,000
Maintenance	398,100	-	26,900	-	-	131,000	-	-	-	-	556,000
Insurance	190,176	-	-	-	-	-	-	-	-	-	190,176
Travel & Training	71,300	-	-	-	-	-	-	3,000	-	-	74,300
Rentals	46,000	-	-	-	-	-	-	-	-	-	46,000
Tourism Related Cost	-	1,886,432	325,600	7,000	-	-	-	297,000	-	-	2,516,032
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	5,570,000	-	-	122,500	-	122,500	-	-	-	-	5,815,000
Other	442,920	-	-	-	-	-	10,000	1,000	-	-	453,920
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	118,000	-	-	800,783	45,000	353,671	-	-	-	-	1,317,454
Total Expenditures & Uses	12,417,928	2,827,630	592,700	1,228,678	45,000	642,671	10,000	394,920	-	-	18,159,528
Change in Fund Balance	\$ (4,111,462)	\$ (28,862)	\$ (76,813)	\$ 422,261	\$ -	\$ 294,011	\$ -	\$ -	\$ 790,676	\$ 462,267	\$ (2,247,923)

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/2023
ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/22 AUDITED	\$ 12,756,419	\$ 1,095,313	\$ 1,316,464	\$ 807,426	\$ 9,674	\$ 1,071,464	\$ 21,150	\$ -	\$ 5,371,752	\$ 410,459	\$ 22,860,121
SOURCES:											
REVENUES	9,082,583	2,778,016	510,785	1,623,530	45,000	926,692	10,000	45,000	255,008	28,541	15,305,153
TRANSFERS IN	-	-	-	-	-	-	-	447,845	503,761	453,761	1,405,367
TOTAL	9,082,583	2,778,016	510,785	1,623,530	45,000	926,692	10,000	492,845	758,769	482,302	16,710,520
USES :											
EXPENDITURES	5,526,624	2,878,201	459,000	305,597	-	197,218	10,000	492,845	-	-	9,869,485
CAPITAL OUTLAY	326,407	-	-	98,733	-	-	-	-	-	-	425,139
TRANSFERS OUT	189,307	-	-	817,474	50,000	348,586	-	-	-	-	1,405,367
TOTAL	6,042,337	2,878,201	459,000	1,221,804	50,000	545,804	10,000	492,845	-	-	11,699,991
ENDING FUND BALANCE - 6/30/23 PROJECTED	15,796,665	995,127	1,368,249	1,209,152	4,674	1,452,351	21,150	-	6,130,521	892,761	27,870,650
SOURCES:											
REVENUES	8,308,466	2,798,768	515,887	1,650,939	45,000	936,682	10,000	45,000	284,409	1,000	14,596,151
TRANSFERS IN	-	-	-	-	-	-	-	349,920	506,267	461,267	1,317,454
TOTAL	8,308,466	2,798,768	515,887	1,650,939	45,000	936,682	10,000	394,920	790,676	462,267	15,913,605
USES :											
EXPENDITURES	6,731,929	2,827,630	592,700	305,395	-	166,500	10,000	394,920	-	-	11,029,075
CAPITAL OUTLAY	5,570,000	-	-	122,500	-	122,500	-	-	-	-	5,815,000
TRANSFERS OUT	118,000	-	-	800,783	45,000	353,671	-	-	-	-	1,317,454
TOTAL	12,419,929	2,827,630	592,700	1,228,678	45,000	642,671	10,000	394,920	-	-	18,161,529
NET CHANGE	(4,111,462)	(28,862)	(76,813)	422,261	-	294,011	-	-	790,676	462,267	(2,247,922)
ENDING FUND BALANCE - 6/30/24 BUDGETED	\$ 11,685,202	\$ 966,265	\$ 1,291,436	\$ 1,631,413	\$ 4,671	\$ 1,746,362	\$ 21,150	\$ -	\$ 6,921,197	\$ 1,355,028	\$ 25,622,728

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
GENERAL FUND												
REVENUES:												
BUSINESS LICENSE REVENUE	\$ 3,527,142	\$ 2,800,000	\$ 221,717	\$ 3,000,000	3,100,000	\$ 300,000	11%	\$ 100,000	3%	\$ (427,142)	-12%	Based on FY2020-FY22 averages
STR APPLICATION FEES	431,308	400,000	13,861	400,000	400,000	-	0%	-	0%	(31,308)	-7%	Based on 2022 number of issued licenses
STATE ACCOMMODATIONS TAX	195,522	85,000	107,347	172,683	177,741	92,741	109%	5,058	3%	(17,781)	-9%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	45,603	47,000	23,587	47,177	49,536	2,536	5%	2,359	5%	3,933	9%	Based on estimates from the State
SOLID WASTE REVENUE	631,445	610,000	639,185	640,000	640,000	30,000	5%	-	0%	8,555	1%	Based on number of subscribers for different service types
PLANNING FEES	16,078	10,000	6,180	10,000	10,000	-	0%	-	0%	(6,078)	-38%	Based on current year actuals
BUILDING PERMITS	1,885,129	1,200,000	1,014,602	1,500,000	1,200,000	-	0%	(300,000)	-20%	(685,129)	-36%	Based on FY20-22 averages
BUILDING PERMITS/SPECIAL PROJECTS	305,197	500,000	45,900	500,000	300,000	(200,000)	-40%	(200,000)	-40%	(5,197)	-2%	Permitting for Beachwalker Commons, Bechwalker Lot 1, and Nigh Heron phase 2
LOCAL OPTIONS SALES TAX	894,993	768,382	526,362	877,665	891,347	122,965	16%	13,681	2%	(3,646)	0%	Based on FY21-23 averages
FRANCHISE FEE - ELECTRIC	432,102	430,000	-	430,000	430,000	-	0%	-	0%	(2,102)	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	336,575	400,000	264,770	400,000	400,000	-	0%	-	0%	63,425	19%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	147,815	140,000	78,745	140,000	140,000	-	0%	-	0%	(7,815)	-5%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,784	30,000	22,072	30,000	30,000	-	0%	-	0%	4,216	16%	Based on CY actuals
INTEREST REVENUE	24,189	10,000	181,292	444,921	502,842	492,842	4928%	57,921	13%	478,653	1979%	Rate of return -4%
MISCELLANEOUS REVENUE	25,462	35,000	45,721	50,000	35,000	-	0%	(15,000)	-30%	9,538	37%	Based on CY actuals
ONE TIME -APR FUNDING	440,343	440,343	440,343	440,343	-	(440,343)	-100%	(440,343)	-100%	(440,343)	-100%	ARP Payment in CY
TOTAL REVENUES	9,364,687	7,905,725	3,631,684	9,082,790	8,306,466	400,742	5%	(776,323)	-9%	(1,058,221)	-11%	
OTHER FINANCING USES/SOURCES:												
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	-	-	-	4,121,996	4,121,996	-	-	-	-	-	
TOTAL REVENUES & OTHER SOURCES	\$ 9,364,687	\$ 7,905,725	\$ 3,631,684	\$ 9,082,790	12,428,462	\$ 4,522,738	57%	\$ 3,345,673	37%	\$ 3,063,775	33%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
EXPENDITURES:												
SALARIES	1,646,923	1,901,847	1,071,779	1,822,912	2,030,719	128,872	7%	207,808	11%	383,796	23%	Salaries for 24 current employees
OVERTIME	2,374	4,400	3,244	7,300	8,000	3,600	82%	700	10%	5,626	237%	
BENEFITS	509,216	634,830	-	610,339	694,590	59,760	9%	84,251	14%	185,374	36%	
PAYROLL TAXES	132,351	174,879	91,463	153,410	169,592	(5,287)	-3%	16,182	11%	37,241	28%	
TUITION REIMBURSEMENT	-	-	-	10,000	20,000	20,000	-	10,000	-	20,000	-	
SALARIES, PR TAXES & BENEF/DEPUTIES	358,198	511,202	274,119	390,130	390,619	(120,583)	-24%	489	0%	32,421	9%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	345,950	441,808	244,758	345,950	345,950	(95,858)	-22%	-	0%	-	0%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	288,580	168,338	330,576	389,376	100,796	35%	58,800	18%	100,796	35%	Contract with Island Services for after hours code enforcement
BEACH PATROL	437,455	584,000	340,667	584,000	584,000	-	0%	-	0%	146,545	33%	Contract with Island Services for beach patrol
UTILITIES & SUPPLIES:												
UTILITIES	109,201	150,000	75,428	125,000	125,000	(25,000)	-17%	-	0%	15,799	14%	Based on current year actuals
GENERAL	75,644	72,400	46,115	83,788	74,940	2,540	4%	(8,848)	-11%	(704)	-1%	Estimate for supplies, uniforms
MINOR ASSETS	65,554	15,000	13,586	14,450	37,500	22,500	150%	23,050	160%	(28,054)	-43%	Estimate for computers replacement and small equipment
ADVERTISING	6,808	25,500	9,663	14,900	16,400	(9,100)	-36%	1,500	10%	9,592	141%	Based on current year actuals
COMMUNICATION												
CELL PHONES & IPADS	23,210	22,360	15,375	23,652	23,460	1,100	5%	(192)	-1%	250	1%	Based on current year actuals for Town's employees
REGULAR PHONES	49,630	54,000	36,340	54,000	54,000	-	0%	-	0%	4,370	9%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,121,267	1,203,000	718,874	1,218,880	1,278,000	75,000	6%	59,120	5%	156,733	14%	Based on Carolina Waste contract
PRINTING	13,535	47,200	12,622	36,200	18,000	(29,200)	-62%	(18,200)	-50%	4,465	33%	Printing UB invoices, business license and contractors decals
PROFESSIONAL SERVICES	193,022	146,900	147,309	194,900	176,900	30,000	20%	(18,000)	-9%	(16,122)	-8%	Town Attorney, Prosecutor and annual audit
CONSULTING	188,363	345,665	206,913	537,053	488,000	142,335	41%	(49,053)	-9%	299,637	159%	Estimate for various consulting work
MAINTENANCE												Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	160,653	196,650	139,103	193,290	178,000	(18,650)	-9%	(15,290)	-8%	17,347	11%	
BUILDING & VEHICLES	91,083	101,500	80,229	115,000	117,000	15,500	15%	2,000	2%	25,917	28%	
ROADS & LANDSCAPING	224,715	230,200	135,601	211,000	261,000	30,800	13%	50,000	24%	36,285	16%	
INSURANCE	154,869	173,369	172,887	172,887	190,176	16,807	10%	17,289	10%	35,307	23%	
TRAVEL & TRAINING	53,918	112,270	32,729	59,000	74,300	(37,970)	-34%	15,300	26%	20,382	38%	Travel and professional development
RENTALS	41,478	45,000	26,507	42,000	46,000	1,000	2%	4,000	10%	4,522	11%	Based on contracts.
TOURISM & RECREATIONS	207,268	266,900	46,327	244,000	332,600	65,700	25%	88,600	36%	125,332	60%	
CONTRIBUTIONS	200,171	200,000	9,401	209,401	200,000	-	0%	(9,401)	-4%	(171)	0%	
CAPITAL OUTLAY	785,224	1,240,000	341,287	425,139	5,815,000	4,575,000	369%	5,389,861	1268%	5,029,776	641%	
OTHER	122,618	197,820	95,111	185,116	219,520	21,700	11%	34,404	19%	96,902	79%	Based on current year actuals
MUSC PLEDGE	200,000	200,000	200,000	200,000	200,000	-	0%	-	0%	-	0%	MUSC Pledge of \$1M
CONTINGENCY	-	100,000	-	-	100,000	-	0%	100,000	-	100,000	-	
TOTAL EXPENDITURES	7,809,278	9,687,280	5,096,229	8,614,273	14,658,642	4,971,361	51%	6,363,310	74%	6,849,364	88%	
ALLOCATION TO SATAX	523,000	1,167,200	-	1,167,200	941,198	(226,002)	-19%	(226,002)	-19%	418,198	80%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	590,952	469,600	45,077	447,200	592,700	123,100	26%	145,500	33%	1,748	0%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	589,900	868,431	97,359	454,605	428,695	(439,736)	-51%	(25,910)	-6%	(161,206)	-27%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	440,474	584,401	-	248,493	289,000	(295,400)	-51%	40,507	16%	(151,474)	-34%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	62,467	123,181	5,587	156,880	94,920	(28,261)	-23%	(61,960)	-39%	32,453	52%	
TOTAL NET EXPENDITURES	5,602,485	6,474,468	4,953,793	6,139,894	12,312,128	(866,299)	-13%	6,172,234	101%	6,709,644	120%	
OTHER FINANCING USES/SOURCES:												
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	168,000	-	189,307	118,000	(50,000)	-30%	(71,307)	-38%	-	0%	
EXCESS OF REVENUES OVER EXPENDITURES	3,629,508	1,318,656	-	2,795,208	-	(1,318,656)	-100%	(2,795,208)	-	(3,629,508)	-100%	
TOTAL OTHER FINANCING USES/ SOURCES	3,747,508	1,486,656	-	2,984,515	118,000	(1,368,656)	-92%	(2,866,515)	-96%	(3,629,508)	-97%	
TOTAL EXPENDITURES & OTHER USES	\$ 9,349,993	\$ 7,961,125	\$ 4,953,793	\$ 9,124,409	\$ 12,430,127	\$ 4,469,003	56%	\$ 3,305,718	36%	\$ 3,080,135	33%	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION												
TOWN ADMINISTRATION												
SALARIES - REGULAR EMPLOYEES	\$ 241,660	\$ 369,797	\$ 143,880	\$ 246,223	\$ 396,223	\$ 26,426	7%	\$ 150,000	61%	\$ 154,563	64%	Salaries for Town Administrator, clerk and 8% aggregated total for salary adjustments
OVERTIME	161	1,200	93	500	1,200	-	0%	700	140%	1,039	645%	
BONUS	7,530	5,000	8,464	8,646	5,000	-	0%	(3,646)	-42%	(2,530)	-34%	
EMPLOYEE BENEFITS	22,472	20,000	23,987	25,000	20,000	-	0%	(5,000)	-20%	(2,472)	-11%	\$5K Christmas Gifts, \$3K annually EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,783	11,256	11,415	12,265	12,265	1,009	9%	-	0%	1,482	14%	
FICA ER MATCH	19,886	28,289	9,588	18,836	30,287	1,998	7%	11,451	61%	10,401	52%	
RETIREMENT MATCH	47,761	73,818	26,816	51,699	79,481	5,664	8%	27,782	54%	31,720	66%	
TUITION REIMBURSEMENT	-	5,000	-	5,000	10,000	5,000	100%	5,000	100%	10,000	-	50% tuition reimbursement
WORKERS COMPENSATION COSTS	15,594	30,000	13,200	13,200	15,000	(15,000)	-50%	1,800	14%	(594)	-4%	
CATERING COSTS	20,206	20,000	13,042	20,000	40,000	20,000	100%	20,000	100%	19,794	98%	Christmas Dinner - \$20K & 35th Anniversary
PROFESSIONAL SERVICES	166,122	120,000	119,409	165,000	150,000	30,000	25%	(15,000)	-9%	(16,122)	-10%	Town Attorney - \$120k + \$10K additional legal services not covered under Town Attorney contract, Town
CONSULTANTS	78,983	10,000	61,466	91,466	10,000	-	0%	(81,466)	-89%	(68,983)	-87%	Other consultant work - \$10K
TELEPHONE-CELL	2,708	3,200	1,612	3,597	3,200	-	0%	(397)	-11%	492	18%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	11,049	12,000	9,532	12,000	12,000	-	0%	-	0%	951	9%	Estimate SCAPA, ICMA, SCCCMA (Stephanie T)
DUES	3,857	4,000	2,350	4,000	4,000	-	0%	-	0%	143	4%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	449	1,000	1,980	2,000	2,000	1,000	100%	-	0%	1,551	345%	Based on current year actuals
ADVERTISING COSTS	3,929	4,000	2,466	4,000	4,000	-	0%	-	0%	71	2%	Estimate for advertising
COMMUNITY ACTIVITIES	3,936	19,000	9,513	19,000	19,000	-	0%	-	0%	15,064	383%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K; and \$5K other community activities
COMMUNITY OUTREACH	200,171	200,000	9,401	209,401	200,000	-	0%	(9,401)	-4%	(171)	0%	Charitable contributions
SUPPLIES - OFFICE	14,340	15,000	4,932	15,000	15,000	-	0%	-	0%	660	5%	Based on current year actuals
SUPPLIES - OTHER	19,909	15,000	16,492	20,000	15,000	-	0%	(5,000)	-25%	(4,909)	-25%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	3,384	2,000	810	2,000	2,000	-	0%	-	0%	(1,384)	-41%	Muni code
MISCELLANEOUS EXPEND	19,421	15,000	13,844	15,000	15,000	-	0%	-	0%	(4,421)	-23%	
COMPUTER & SOFTWARE MINOR	407	5,000	2,259	5,000	5,000	-	0%	-	0%	4,593	1129%	
	<u>914,920</u>	<u>989,560</u>	<u>506,551</u>	<u>968,833</u>	<u>1,065,657</u>	<u>76,097</u>	<u>8%</u>	<u>96,824</u>	<u>10%</u>	<u>150,737</u>	<u>16%</u>	
COUNCIL DEPARTMENT												
SALARIES	1,667	-	-	-	-	-	-	-	-	(1,667)	-100%	
CELL PHONE	8,077	6,000	4,975	6,000	6,000	-	0%	-	0%	(2,077)	-26%	
RENTAL FACILITIES & MEETING COST	1,389	5,000	1,389	2,000	6,000	1,000	20%	4,000	200%	4,611	332%	Costs for the Town's annual retreat
TRAVEL & TRAINING	225	4,000	175	1,000	4,000	-	0%	3,000	300%	3,775	1678%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	270	1,000	1,900	2,000	1,000	-	0%	(1,000)	-50%	730	270%	Town Council Retreat Expense
	<u>11,628</u>	<u>16,000</u>	<u>8,439</u>	<u>11,000</u>	<u>17,000</u>	<u>1,000</u>	<u>6%</u>	<u>(11,000)</u>	<u>-100%</u>	<u>5,372</u>	<u>46%</u>	
TOTAL ADMINISTRATION	<u>\$ 926,548</u>	<u>\$ 1,005,560</u>	<u>\$ 514,990</u>	<u>\$ 979,833</u>	<u>\$ 1,082,657</u>	<u>\$ 77,097</u>	<u>8%</u>	<u>\$ (979,833)</u>	<u>-100%</u>	<u>\$ 156,109</u>	<u>17%</u>	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL												
SALARIES - REGULAR EMPLOYEES	\$ 184,489	\$ 182,831	\$ 114,906	\$ 196,982	196,982	\$ 14,151	8%	\$ -	0%	\$ 12,493	7%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	2,000	4,000	3,000	3,000	4,000	-	0%	1,000	33%	2,000	100%	P/T help with deer surveys
FICA ER MATCH	13,499	13,987	8,465	15,069	15,069	1,083	8%	-	0%	1,570	12%	
INSURANCE - MEDICAL	27,292	29,896	16,200	31,326	32,485	2,589	9%	1,159	4%	5,193	19%	
RETIREMENT MATCH	38,277	36,933	20,611	39,560	39,560	2,626	7%	-	0%	1,283	3%	
PROFESSIONAL SERVICES	17,000	16,000	-	10,000	23,500	7,500	47%	13,500	135%	6,500	38%	Deer Processing (\$8.5k), Tallow Tree Control (\$15k)
CONSULTANTS	-	45,998	44,267	44,267	-	(45,998)	-100%	(44,267)	-100%	-	-	Marsh management plan completed in CY
TELEPHONE-CELL	971	1,200	935	1,200	-	-	0%	-	0%	229	24%	Based on cost for 2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	2,784	4,000	572	3,500	4,000	-	0%	500	14%	1,216	44%	ArcGIS, Adobe
DUES	-	500	-	200	500	-	0%	300	150%	500	-	
SUBSCRIPTIONS	-	500	-	500	500	-	0%	-	0%	500	-	
TRAVEL & TRAINING	280	3,500	-	1,500	3,500	-	0%	2,000	133%	3,220	1150%	
TURTLE PATROL EXPENDITURES	5,944	6,000	1,250	5,500	7,000	1,000	17%	1,500	27%	1,056	18%	
BEACH MONITORING & REPAIRS	26,635	50,000	-	40,000	50,000	-	0%	10,000	25%	23,365	88%	CSE Contract
RESEARCH	101,166	108,900	30,557	105,000	117,100	8,200	8%	12,100	12%	15,934	16%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
COMMUNITY OUTREACH	-	3,000	-	-	3,000	-	0%	3,000	-	3,000	-	School Environmental Programs
PROGRAMS	10,423	20,000	9,943	15,000	25,000	5,000	25%	10,000	67%	14,577	140%	Grow Native, Dolphin Stewardship, Bluebird Boxes, TBD
KI CONSERVANCY -PROJECTS	43,257	73,000	2,707	73,000	125,000	52,000	71%	52,000	71%	81,743	189%	Projects TBD &\$75k for land acquisition
KI CONSERVANCY	-	-	-	-	-	-	-	-	-	-	-	
FISH STUDIES & EQUIPMENT	163	4,000	-	2,000	3,500	(500)	-13%	1,500	75%	3,337	2047%	Tissue Testing, Pond Stocking
POND MANAGEMENT	3,180	5,000	1,870	3,500	5,000	-	0%	1,500	43%	1,820	57%	KICA Pond Maintenance contract, herbicide control
ARIAL PHOTOGRAPHY	16,500	-	-	-	-	-	-	-	-	(16,500)	-100%	
SUPPLIES - OFFICE	897	2,500	305	1,000	2,000	(500)	-20%	1,000	100%	1,103	123%	
SUPPLIES OTHER	804	1,000	105	6,000	1,000	-	0%	(5,000)	-83%	196	24%	
UNIFORMS	788	1,500	293	1,000	1,500	-	0%	500	50%	712	90%	
BOOKS & PERIODICALS	123	500	171	250	500	-	0%	250	100%	377	307%	
EQUIPMENT - MINOR	5,169	4,000	3,005	3,500	3,500	(500)	-13%	-	0%	(1,669)	-32%	Deer removal equipment: Treestands, safety harnesses, ammunition, batteries, flashlights, sandbags, etc.
COMPUTER & SOFTWARE - MINOR	1,641	1,500	-	750	1,500	-	0%	750	100%	(141)	-9%	
TOTAL DEPARTMENT EXPENDITURES	503,282	620,245	259,162	603,604	666,896	46,651	8%	63,292	10%	163,614	33%	
ALLOCATION TO LOCAL ATAX:												
60% OF SALARIES, PR TAXES, AND BENEFITS	158,134	158,188	96,109	169,762	170,457	12,269	8%	695	0%	12,323	8%	
TURTLE PATROL COST	5,944	6,000	1,250	5,500	7,000	1,000	17%	1,500	27%	1,056	18%	
	164,078	164,188	97,359	175,262	177,457	13,269	8%	2,195	1%	13,379	8%	
ALLOCATION TO COUNTY ATAX												
RESEARCH	101,166	108,900	30,557	105,000	117,100	8,200	8%	12,100	12%	15,934	16%	
BEACH MONITORING & REPAIRS	26,635	50,000	-	40,000	50,000	-	0%	10,000	25%	23,365	88%	
KI CONSERVANCY	43,257	73,000	2,707	73,000	125,000	52,000	71%	52,000	71%	81,743	189%	
PROGRAMS	10,423	20,000	9,943	15,000	25,000	5,000	25%	10,000	67%	14,577	140%	
FISH STUDIES & EQUIPMENT	163	4,000	-	2,000	3,500	(500)	-13%	1,500	75%	3,337	2047%	
POND MANAGEMENT	3,180	5,000	1,870	3,500	5,000	-	0%	1,500	43%	1,820	57%	
ARIAL PHOTOGRAPHY	16,500	-	-	-	-	-	-	-	-	(16,500)	-100%	
	201,324	260,900	45,077	238,500	325,600	64,700	25%	87,100	37%	124,276	62%	
TOTAL NET EXPENDITURES	\$ 137,880	\$ 195,157	\$ 116,726	\$ 189,842	\$ 182,717	\$ 20,358	13%	\$ (7,125)	-4%	44,837	33%	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40300 - FINANCE												
SALARIES - REGULAR EMPLOYEES	\$ 307,747	\$ 303,238	\$ 191,096	\$ 326,397	\$ 326,397	\$ 23,159	8%	\$ -	0%	\$ 18,650	6%	Salaries for 5 employees
OVERTIME	856	2,000	615	2,000	2,000	-	0%	-	0%	1,144	134%	
INSURANCE - MEDICAL	40,617	38,545	21,588	40,313	41,805	3,260	8%	1,492	4%	1,188	3%	
FICA ER MATCH	22,646	23,198	14,256	24,969	24,969	1,772	8%	-	0%	2,323	10%	
RETIREMENT MATCH	61,929	68,281	36,302	72,579	72,579	4,298	6%	-	0%	10,650	17%	
AUDITING COSTS	26,900	26,900	27,900	29,900	26,900	-	0%	(3,000)	-10%	-	0%	Based on the contract
CONSULTANTS	5,000	6,000	13,500	13,500	13,500	7,500	125%	-	0%	8,500	170%	Estimate for banking RFP and actuarial evaluation for the annual audit.
TELEPHONE-CELL	1,002	2,040	2,580	3,460	3,500	1,460	72%	40	1%	2,498	249%	5 cell phones and Ipad
REPAIR AND MAINTENANCE - SOFTWARE	150,537	170,000	129,720	170,000	170,000	-	0%	-	0%	19,463	13%	Cost for ADP-\$50K, Incode10- \$31K, Integral Solution-\$65K , citizenserve -\$24K.
TRAVEL & TRAINING	6,769	10,000	1,762	10,000	15,000	5,000	50%	5,000	50%	8,231	122%	Estimate for registration fees and travel to attend conferences, courses and Chas Leadership program
DUES	620	1,000	620	1,000	1,000	-	0%	-	0%	380	61%	Cost for membership to MASC and GFOA
PRINTING COSTS	3,812	6,000	3,812	6,000	6,000	-	0%	-	0%	2,188	57%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	4,607	4,000	2,778	4,000	4,000	-	0%	-	0%	(607)	-13%	Based on current year actuals
SUPPLIES - POSTAGE	5,460	8,000	4,682	6,000	6,000	(2,000)	-25%	-	0%	540	10%	Postage for day to day business, business license and utility billing mailing, magnets for renters-\$2.5K
SUPPLIES - OTHER	3,568	2,000	119	1,500	1,500	(500)	-25%	-	0%	(2,068)	-58%	Based on current year actuals
BANK COSTS	53,818	100,000	31,970	75,000	75,000	(25,000)	-25%	-	0%	21,182	39%	Cost for WF cc terminals, bank fees & check processing -\$35K,merchant fees-\$40K
COMPUTER & SOFTWARE - MINOR	872	2,000	988	3,000	4,500	2,500	125%	1,500	50%	3,628	416%	3 pc replacements
MISCELLANEOUS EXPEND	-	1,000	183	1,000	1,000	-	0%	-	0%	1,000	-	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	696,760	774,202	484,471	790,619	795,651	21,449	3%	5,032	1%	98,891	14%	
ALLOCATION TO COURT DEPARTMENT	19,491	20,789	9,147	22,396	22,239	1,450	7%	(157)	-1%	2,748	14%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	677,269	753,413	475,324	768,223	773,412	19,999	3%	5,189	1%	96,143	14%	
	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40600 - COURT DEPARTMENT												
SALARIES - JUDGE	4,000	4,000	333	4,000	4,000	-	0%	-	0%	-	0%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	15,104	15,101	6,803	16,309	16,309	1,208	8%	-	0%	1,205	8%	30% of clerk of court salary
INSURANCE - MEDICAL	1,586	1,730	797	1,812	1,879	149	9%	67	4%	293	19%	
FICA ER MATCH	276	1,155	595	1,248	1,248	92	8%	-	0%	972	352%	
RETIREMENT MATCH	2,525	2,803	952	3,027	2,803	-	0%	(224)	-7%	278	11%	
TELEPHONE-CELL	-	1,200	-	-	-	(1,200)	-100%	-	-	-	-	Cost for 1 cell phone
TRAVEL & TRAINING	1,373	1,500	919	1,500	1,500	-	0%	-	0%	127	9%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	-	120	65	120	120	-	0%	-	0%	120	-	Based on current year actuals
SUPPLIES-OFFICE	349	300	349	500	500	200	67%	-	0%	151	43%	
	\$ 25,213	\$ 27,909	\$ 10,813	\$ 28,516	\$ 28,359	\$ 450	2%	\$ (157)	-1%	\$ 3,146	12%	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40500 - COMMUNICATIONS												
SALARIES - REGULAR EMPLOYEES	\$ 145,274	\$ 162,000	\$ 109,713	\$ 165,010	133,667	\$ (28,333)	-17%	(31,343)	-19%	\$ (11,607)	-8%	Salaries for 2 employees
OVERTIME	588	500	2,330	4,000	1,000	500	100%	(3,000)	-75%	412	70%	
SALARIES_TEMPORARY	2,500	-	-	-	-	-	-	-	-	(2,500)	-100%	
INSURANCE - MEDICAL	18,335	28,767	14,072	16,619	22,063	(6,703)	-23%	5,445	33%	3,728	20%	
FICA ER MATCH	9,771	12,393	8,502	13,372	10,226	(2,167)	-17%	(3,147)	-24%	455	5%	
RETIREMENT MATCH	21,023	31,367	17,787	33,743	33,912	2,545	8%	169	1%	12,889	61%	
TUITION REBURSEMENT	-	-	3,332	5,000	-	-	-	-	-	-	-	
TELEPHONE-CELL	4,014	2,000	1,297	2,000	2,000	-	0%	-	0%	(2,014)	-50%	Cost for 2 cell phones and 2 Ipad
CONSULTANTS	36,727	71,667	36,966	110,320	20,000	(51,667)	-72%	(90,320)	-82%	(16,727)	-46%	Placeholder
REPAIR AND MAINTENANCE - SOFTWARE	21,946	14,150	3,888	13,500	4,000	(10,150)	-72%	(9,500)	-70%	(17,946)	-82%	annual software cost for TOKI app
PUBLISHING & PROMOTIONS	2,559	8,500	6,802	8,500	10,000	1,500	18%	1,500	18%	7,441	291%	Include Podcast costs & poss equipment purchases.
PRINTING - TOWN NOTES	7,164	32,700	2,008	21,700	2,000	(30,700)	-94%	(19,700)	-91%	(5,164)	-72%	
TRAVEL & TRAINING	8,050	5,000	10,008	12,000	8,500	3,500	70%	(3,500)	-29%	450	6%	two employees (The Ragan PR & Social Media conference)
DUES	-	-	299	-	-	-	-	-	-	-	-	
SUPPLIES - OFFICE	2,922	1,000	531	800	1,000	-	0%	200	25%	(1,922)	-66%	Estimate for office supplies
UNIFORMS	360	-	437	438	500	500	-	62	14%	140	39%	
SUPPLIES - OTHER	1,677	1,000	-	-	500	(500)	-50%	500	-	(1,177)	-70%	
MISC	-	-	3,499	4,000	2,000	2,000	-	(2,000)	-50%	2,000	-	
COMPUTER & SOFTWARE - MINOR	6,509	2,500	533	2,200	6,000	3,500	140%	3,800	173%	(509)	-8%	two new laptops and constant contact, zoom, canva, etc
TOTAL DEPARTMENT EXPENDITURES	289,419	373,543	222,004	413,202	257,368	(116,175)	-31%	(150,834)	-37%	(32,051)	-11%	
Department: 40500 - ARTS COUNCIL												
SALARIES - REGULAR EMPLOYEES	-	-	-	-	49,050	49,050	-	49,050	-	49,050	-	Salaries for 1 employees
OVERTIME	-	-	-	-	3,000	3,000	-	3,000	-	3,000	-	
SALARIES_TEMPORARY	-	-	-	-	3,000	3,000	-	3,000	-	3,000	-	Additional help for special events
INSURANCE - MEDICAL	-	-	-	-	5,484	5,484	-	5,484	-	5,484	-	
FICA ER MATCH	-	-	-	-	3,752	3,752	-	3,752	-	3,752	-	
RETIREMENT MATCH	-	-	-	-	12,094	12,094	-	12,094	-	12,094	-	AC Coordinator college tuition reimbursement up to \$10K/FY
TUITION REBURSEMENT	-	-	-	-	10,000	-	-	-	-	10,000	-	
TELEPHONE-CELL	-	-	-	-	540	540	-	540	-	540	-	AC Coordinator reimbursement for cell phone use
ADVERTISING	-	-	-	-	1,000	1,000	-	1,000	-	1,000	-	There were many free ways to market our events. I would recommending budgeting \$1,000 incase attendance is poor next season.
TRAVEL & TRAINING	-	-	-	-	3,000	3,000	-	3,000	-	3,000	-	AC Coordinitor travel and training
SUPPLIES - OFFICE	-	-	-	-	500	500	-	500	-	500	-	Estimate for office supplies
SUPPLIES - OTHER	-	-	-	-	500	500	-	500	-	500	-	
COMPUTER & SOFTWARE - MINOR	-	-	-	-	3,000	3,000	-	3,000	-	3,000	-	New laptop, Ruthie, is 2017. Adobe, Ticket Tailor, Fiery,
TOTAL DEPARTMENT EXPENDITURES	-	-	-	-	94,920	84,920	-	84,920	-	94,920	-	
TOTAL DEPARTMENT EXPENDITURES	289,419	373,543	222,004	413,202	352,288	-(31,255)	-8%	-(65,913)	-16%	62,869	22%	
ALLOCATION TO ARTS & CULTURAL FUND	62,467	123,181	5,587	156,880	94,920	(28,261)	-23%	(61,960)	-39%	32,453	52%	Salaries, payroll taxes and benefits of Arts Council Coordinator and 10% of Com Manager and consultant for feasibility study
TOTAL NET EXPENDITURES	\$ 226,952	\$ 250,363	\$ 216,417	\$ 256,321	\$ 162,448	\$ (87,915)	-35%	\$ (88,874)	-35%	\$ (64,504)	-28%	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40900 - DEPUTIES												
SALARIES - DEPUTIES	\$ 250,243	\$ 386,392	\$ 202,309	\$ 297,260	\$ 297,260	\$ (89,132)	-23%	\$ -	0%	\$ 47,017	19%	Based on the current contract for 2nd and 3rd shift -70% coverage
OVERTIME	16,774	20,000	18,107	20,000	20,000	-	0%	-	0%	3,226	19%	
FICA ER MATCH	20,002	36,089	16,652	23,998	23,998	(12,091)	-34%	-	0%	3,996	20%	Based on current contract -\$10 per deputy per shift
RETIREMENT MATCH	45,293	68,721	37,051	48,872	49,361	(19,360)	-28%	489	1%	4,068	9%	
COUNTY DEPUTY VEHICLE FEES	11,750	9,000	6,020	13,560	9,000	-	0%	(4,560)	-34%	(2,750)	-23%	
COUNTY RADIO COSTS	14,136	15,000	10,602	14,136	15,000	-	0%	864	6%	864	6%	
CCSO CONTRACT	345,950	441,808	244,758	345,950	345,950	(95,858)	-22%	-	0%	-	0%	
TOTAL DEPARTMENT EXPENDITURES	704,148	977,010	535,499	763,776	760,569	(216,441)	-22%	(3,207)	0%	56,421	8%	Assuming 70%funding Assuming 70 %funding -Remaining from SATAX
ALLOCATION TO STATE ATAX	423,000	700,000	-	700,000	532,398	(167,602)	-24%	(167,602)	-24%	109,398	26%	
ALLOCATION TO LOCAL ATAX	175,524	130,458	-	-	-	(130,458)	-100%	-	-	(175,524)	-100%	
TOTAL NET EXPENDITURES	105,624	146,551	535,499	63,776	228,171	81,619	56%	164,395	258%	122,547	116%	
Department: 40950 - PUBLIC SAFETY												
SALARIES	178,489	215,368	134,889	232,597	232,597	17,229	8%	-	0%	54,108	30%	Salaries for 3 employees
OVERTIME	789	200	951	1,000	1,000	800	400%	-	0%	211	27%	
INSURANCE - MEDICAL	20,997	32,091	17,904	33,920	35,175	3,084	10%	1,255	4%	14,178	68%	Placeholder for public safety study 3 cell phones and Ipad Flight, Rooms
FICA ER MATCH	12,263	16,476	9,681	17,794	17,794	1,318	8%	-	0%	5,531	45%	
RETIREMENT MATCH	30,623	47,142	26,753	50,340	50,340	3,198	7%	-	0%	19,717	64%	
CONSULTING	-	-	-	-	80,000	80,000	#DIV/0!	80,000	-	80,000	-	
TELEPHONE-CELL	2,247	2,160	1,510	2,160	2,160	-	0%	-	0%	(87)	-4%	
TRAVEL & TRAINING	3,877	11,190	3,260	8,000	8,800	(2,390)	-	800	10%	4,923	127%	Traffic and security products Includes cost for Airmedcare
DUES	-	-	-	1,000	1,000	1,000	-21%	-	0%	1,000	-	
SUPPLIES - OFFICE	2,961	1,000	2,873	3,000	640	(360)	-36%	(2,360)	-79%	(2,321)	-78%	
SUPPLIES - OTHER	-	-	-	1,000	1,000	1,000	-	-	0%	1,000	-	
UNIFORMS	568	1,000	636	2,000	2,000	1,000	100%	-	0%	1,432	252%	
EQUIPMENT_MINOR	-	10,100	9,485	10,000	8,100	(2,000)	-20%	(1,900)	-19%	8,100	-	50% of PS Director allocated to LATAX
MISCELLANEOUS EXPEND	-	-	-	10,000	10,000	-	-	-	-	-	-	
TOTAL DEPARTMENT EXPENDITURES	252,814	336,727	207,942	372,811	440,606	103,879	31%	77,795	21%	187,792	74%	
ALLOCATION TO LOCAL ATAX	-	65,535	-	70,455	70,737	5,202	8%	282	0%	-	-	
TOTAL NET EXPENDITURES	252,814	271,192	207,942	302,355	369,869	98,677	36%	77,513	26%	187,792	74%	
Department: 40800 - PUBLIC WORKS												
SALARIES	106,292	112,600	73,373	126,369	126,369	13,769	12%	-	0%	20,077	19%	Salary for 2 employees
OVERTIME	381	200	167	300	300	100	50%	-	0%	(81)	-21%	
INSURANCE - MEDICAL	24,726	20,316	9,467	16,896	17,521	(2,795)	-14%	625	4%	(7,205)	-29%	2 cell phones Additional Conferences
FICA ER MATCH	7,143	8,614	5,482	9,667	9,667	1,053	12%	-	0%	2,524	35%	
RETIREMENT MATCH	20,958	22,149	13,062	24,704	27,054	4,906	22%	2,350	10%	6,096	29%	
TELEPHONE-CELL	806	1,080	632	1,080	1,080	-	0%	-	0%	274	34%	
TRAVEL & TRAINING	7,095	5,000	-	3,000	8,000	3,000	60%	5,000	167%	905	13%	
SUPPLIES - OFFICE	2,318	1,000	935	1,100	1,200	200	20%	100	9%	(1,118)	-48%	
UNIFORMS	808	1,000	-	300	1,000	-	0%	700	233%	192	24%	
COMPUTER & SOFTWARE - MINOR	1,918	-	-	-	-	-	-	-	-	(1,918)	-100%	
	\$ 172,445	\$ 171,958	\$ 103,118	\$ 183,417	\$ 192,192	\$ 20,233	12%	\$ 8,775	5%	\$ 19,747	11%	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40850 - PLANNING												
SALARIES	\$ 86,667	\$ 135,000	\$ 53,333	\$ 98,900	\$ 135,000	\$ -	0%	\$ 36,100	37%	\$ 48,333	56%	Salary for 2 employees, new position-Planner I/ Environmental Specialist-\$50K
SALARIES-TEMPORARY	-	-	-	-	12,000	12,000	-	12,000	100%	12,000	100%	Planning Intern from CoC
INSURANCE - MEDICAL	5,046	19,969	3,664	7,786	21,799	1,829	9%	14,012	180%	16,753	332%	
FICA ER MATCH	6,558	10,328	3,831	8,110	10,435	107	1%	2,325	29%	3,877	59%	
RETIREMENT MATCH	14,508	16,048	9,296	10,486	26,516	10,468	65%	16,030	153%	12,008	83%	
STENOGRAPHER COST	1,495	6,000	1,930	6,000	6,000	-	0%	-	0%	4,505	301%	Transcript for BZA cases (avg 1-2 case per month)
CONSULTANTS	17,063	100,000	-	95,000	245,000	145,000	145%	150,000	158%	227,937	1336%	Comprehensive Plan Consultant-\$45k balance from CY, \$200K - Zoning Code update
TELEPHONE-CELL	918	540	320	1,275	1,080	540	100%	(195)	-15%	162	18%	2 cell phones
TRAVEL & TRAINING	401	5,000	260	2,500	3,600	(1,400)	-28%	1,100	44%	3,199	798%	Travel and training includes additional staff
DUES	320	1,000	-	500	1,000	-	0%	500	100%	680	213%	Includes additional staff
ADVERTISING	320	2,400	395	2,400	2,400	-	0%	-	0%	2,080	650%	Text count based BZA Ads 1-2 cases month; 12 months(approx. \$200/month)
SUPPLIES - OFFICE	973	1,000	-	1,000	1,000	-	0%	-	0%	27	3%	
SUPPLIES - OTHER	-	1,000	405	1,000	1,000	-	0%	-	0%	1,000	100%	
UNIFORMS	-	1,000	-	300	1,000	-	0%	700	233%	1,000	100%	Includes additional staff
COMPUTER & SOFTWARE - MINOR	2,507	5,000	-	5,000	3,000	(2,000)	-40%	(2,000)	-40%	493	20%	Bluebeam REVU Approx. \$350/ ArcGIS \$1700) to assist with map creation, data analysis and plan review
	<u>136,776</u>	<u>304,285</u>	<u>73,434</u>	<u>240,257</u>	<u>470,829</u>	<u>166,544</u>	<u>55%</u>	<u>230,572</u>	<u>96%</u>	<u>334,053</u>	<u>244%</u>	
	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES												
SALARIES	\$ 385,936	\$ 413,013	\$ 247,256	\$ 423,434	423,434	\$ 10,421	3%	\$ -	0%	\$ 37,498	10%	Salaries for 5employees
OVERTIME	388	500	39	500	500	-	0%	-	0%	112	29%	
INSURANCE - MEDICAL	42,753	43,887	16,738	43,157	43,157	(730)	-2%	-	0%	404	1%	
FICA ER MATCH	24,991	31,595	18,458	32,393	32,393	797	3%	-	0%	7,402	30%	
RETIREMENT MATCH	53,586	84,365	46,328	86,299	86,299	1,934	2%	-	0%	32,713	61%	
PROFESSIONAL SERVICES	10,095	15,000	2,816	10,000	10,000	(5,000)	-33%	-	0%	(95)	-1%	Duncan & Parnell document services
CONSULTING	22,000	30,000	-	40,000	30,000	-	0%	(10,000)	-25%	8,000	36%	Upcoming commercial projects will require 3rd party structural review
TELEPHONE-CELL	2,467	2,940	1,514	2,880	2,700	(240)	-8%	(180)	-6%	233	9%	Cost for 5 cell phones
DUES	3,296	1,900	2,185	2,400	2,400	500	26%	-	0%	(896)	-27%	Certification renewals
TRAVEL & TRAINING	14,799	10,080	6,813	7,500	6,400	(3,680)	-37%	(1,100)	-15%	(8,399)	-57%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	3,917	2,000	3,215	4,000	4,000	2,000	100%	-	0%	83	2%	Including departmental copies, and supplies
SUPPLIES - OTHER	730	1,000	228	1,000	1,000	-	0%	-	0%	270	37%	Based on current year actuals
UNIFORMS	1,367	1,600	599	1,600	1,600	-	0%	-	0%	233	17%	5-staff members uniforms
COMPUTER & SOFTWARE - MINOR	4,788	8,200	4,923	6,290	4,000	(4,200)	-51%	(2,290)	-36%	(788)	-16%	Place holder in case computer(s) have to be replaced or for software purchase/upgrades
	<u>\$ 573,657</u>	<u>\$ 646,381</u>	<u>\$ 351,112</u>	<u>\$ 661,453</u>	<u>\$ 647,883</u>	<u>\$ 1,502</u>	<u>0%</u>	<u>\$ (13,570)</u>	<u>-2%</u>	<u>\$ 74,226</u>	<u>13%</u>	

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

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 41000 - OPERATIONS												
WATER & SEWAGE	\$ 67,491	\$ 100,000	\$ 50,079	\$ 75,000	\$ 75,000	\$ (25,000)	-25%	\$ -	0%	\$ 7,509	11%	Based on CY projections
SOLID WASTE DISPOSAL	1,074,549	1,150,000	679,689	1,160,000	1,220,000	70,000	6%	60,000	5%	145,451	14%	Contract with CW (beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	24,948	27,000	16,333	27,000	27,000	-	0%	-	0%	2,052	8%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS	224,715	220,000	133,783	200,000	200,000	(20,000)	-9%	-	0%	(24,715)	-11%	Based on the Artigues contract \$189K , and misc projects/repairs-11K
STR CODE ENFORCEMENT	288,580	288,580	168,338	330,576	389,376	100,796	35%	58,800	18%	100,796	35%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	437,455	584,000	340,667	584,000	584,000	-	0%	-	0%	146,545	33%	Based on the contract with Island Services
BEACH UPKEEP	46,718	53,000	39,185	58,880	58,000	5,000	9%	(880)	-1%	11,282	24%	Based on the contract with Carolina Waste-\$48 , plus \$10k misc. cleanup, cans replacement
RECYCLING CENTER	-	150,000	197,465	197,465	-	(150,000)	-100%	(197,465)	-100%	-	-	Project completed in CY
UPPER BEACHWALKER	-	-	-	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000	-	Placeholder for Upper Beachwalker project, including building, sitework, infrastructure, and landscaping
GARAGE RENOVATIONS	184,623	-	5,131	5,131	-	-	-	(5,131)	-100%	(184,623)	-100%	Project completed in CY
CHARGING STATIONS	-	-	-	-	450,000	450,000	-	450,000	-	450,000	-	Charging stations for the fleet-\$250K and Island wide-\$200K
REPAIR & MAINT - BUILDING	31,188	33,000	29,573	35,000	35,000	2,000	6%	-	0%	3,812	12%	HVAC, generator annual service ,
REPAIR & MAINT - VEHICLES	26,515	30,000	30,394	45,000	45,000	15,000	50%	-	0%	18,485	70%	11 vehicles, based on CY average monthly cost
REPAIR AND MAINT - EQUIPMENT	8,432	6,500	1,906	3,000	5,000	(1,500)	-23%	2,000	67%	(3,432)	-41%	Misc. equipment repairs
PEST CONTROL COSTS	3,974	5,800	1,311	5,800	5,800	-	0%	-	0%	1,826	46%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,089	40,000	25,118	40,000	40,000	-	0%	-	0%	(89)	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	6,919	9,700	8,470	8,470	9,317	(383)	-4%	847	10%	2,398	35%	Insurance for 11 vehicles -10%increase
INSURANCE - DATA PRO	545	601	805	805	886	285	47%	81	10%	341	62%	10% increase
INSURANCE - LIAB/TOR	59,133	65,000	74,256	74,256	81,682	16,682	26%	7,426	10%	22,549	38%	10% increase
INSURANCE - BUILDING & PERSONAL PROPERTY	14,358	15,000	20,152	20,152	22,167	7,167	48%	2,015	10%	7,809	54%	10% increase
INSURANCE - D&O	30,761	35,000	38,423	38,423	42,265	7,265	21%	3,842	10%	11,504	37%	10% increase
TELEPHONE - REGULAR	42,287	42,000	29,229	42,000	42,000	-	0%	-	0%	(287)	-1%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast) -\$8K and back up internet-ATT-
EMERGENCY COMMUNICATION COST	7,343	12,000	7,111	12,000	-	-	0%	-	0%	4,657	63%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,776	5,800	3,803	5,800	8,000	2,200	38%	2,200	38%	2,224	39%	Estimate for building and surveillance cameras-Plan to re-bid the contract
SUPPLIES - OFFICE	625	3,000	1,450	3,000	3,000	-	0%	-	0%	2,375	380%	Based on current year actuals
SUPPLIES - OTHER	3,596	4,000	1,870	4,000	4,000	-	0%	-	0%	404	11%	Based on current year actuals
CHRISTMAS DECORATIONS	11,224	11,000	1,818	11,000	11,000	-	0%	-	0%	(224)	-2%	Based on current year actuals
ELECTRICITY COSTS	41,710	50,000	25,349	50,000	50,000	-	0%	-	0%	8,290	20%	Based on CY projections
VEHICLES	45,658	120,000	105,543	105,543	115,000	(5,000)	-4%	9,457	9%	69,342	152%	3 vehicles for admin, PW and building dep and UTV-\$187k, replacement value \$78K
SIGNS	48,716	5,000	2,023	5,000	5,000	-	0%	-	0%	(43,716)	-90%	Maintenance for the signs
EQUIPMENT	8,042	70,000	6,801	87,000	10,000	(60,000)	-86%	(77,000)	-89%	1,958	24%	
	<u>2,785,970</u>	<u>3,135,981</u>	<u>2,046,075</u>	<u>3,234,301</u>	<u>8,550,493</u>	<u>5,414,512</u>	<u>173%</u>	<u>5,316,192</u>	<u>164%</u>	<u>5,764,523</u>	<u>207%</u>	
ALLOCATION TO STATE ATAX	100,000	467,200	-	467,200	408,800	(58,400)	-13%	(58,400)	-13%	308,800	309%	Assuming 70% of beach patrol cost funded from SATAX
ALLOCATION TO COUNTY ATAX	389,628	208,700	-	208,700	267,100	58,400	28%	58,400	28%	(122,528)	-31%	
ALLOCATION TO LOCAL ATAX	46,718	83,000	-	157,613	58,000	(25,000)	-30%	(99,613)	-63%	11,282	24%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	249,708	206,400	-	197,218	166,500	(39,900)	-19%	(30,718)	-16%	(83,208)	-33%	
TOTAL NET EXPENDITURES	<u>786,054</u>	<u>2,170,681</u>	<u>2,046,075</u>	<u>2,203,571</u>	<u>7,650,093</u>	<u>(64,900)</u>	<u>-3%</u>	<u>(130,331)</u>	<u>-6%</u>	<u>114,346</u>	<u>15%</u>	
	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 40400 - ROADS AND BRIDGE												
REPAIR AND MAINT ROADS	327,383	900,000	\$ 26,347	\$ 30,000	50,000	\$ (850,000)	-94%	\$ 20,000	67%	(277,383)	-85%	Placeholder for minor repairs -\$50K
LANDSCAPING	-	-	-	-	250,000	250,000	-	250,000	-	250,000	-	Placeholder for proposal from OSD for KIP & BWD
GENERAL INSURANCE - BRIDGE	43,153	47,468	30,781	30,781	33,859	(13,609)	-29%	3,078	10%	(9,294)	-22%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	149,533	45,000	45,968	116,500	50,000	5,000	11%	(66,500)	-57%	(99,533)	-67%	Placeholder for the traffic engineering
MISCELLANEOUS EXPEND	1,005	2,000	1,050	2,000	15,000	13,000	650%	13,000	650%	13,995	1393%	Estimate for Mingo curve repair
	<u>521,074</u>	<u>994,468</u>	<u>104,146</u>	<u>179,281</u>	<u>398,859</u>	<u>(595,609)</u>	<u>-60%</u>	<u>219,578</u>	<u>122%</u>	<u>(122,215)</u>	<u>-23%</u>	
ALLOCATION TO LOCAL ATAX	203,580	425,250	-	51,275	122,500	(302,750)	-71%	71,225	139%	(81,080)	-40%	Allocate 35%
ALLOCATION TO HOSPITALITY TAX	190,766	378,000	-	51,275	122,500	(255,500)	-68%	71,225	139%	(68,266)	-36%	Allocate 35%
TOTAL NET EXPENDITURES	<u>126,728</u>	<u>191,218</u>	<u>104,146</u>	<u>76,731</u>	<u>153,859</u>	<u>(37,359)</u>	<u>-20%</u>	<u>77,128</u>	<u>101%</u>	<u>(149,346)</u>	<u>-118%</u>	
Department: 41400 - CERT TEAM												
CERT TEAM	1,293	3,000	2,356	3,000	3,000	-	0%	-	0%	1,707	132%	
	<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>-</u>	<u>0%</u>	<u>1,707</u>	<u>132%</u>	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 2,977,740	\$ 2,015,000	\$ 1,564,595	\$ 2,705,997	\$ 2,758,768	\$ 743,768	37%	\$ 52,771	2%	Based on Fy21-23 averages Rate of return -4%
INTEREST REVENUE	<u>2,970</u>	<u>2,000</u>	<u>25,203</u>	<u>72,018</u>	<u>40,000</u>	<u>38,000</u>	<u>1900%</u>	<u>(32,018)</u>	<u>-44%</u>	
	2,980,710	2,017,000	1,564,595	2,778,016	2,798,768	781,768	37%	52,771	2%	
EXPENDITURES:										
PROMOTIONAL FUND	940,339	604,500	494,082	811,799	827,630	223,130	37%	15,831	2%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>1,332,116</u>	<u>2,000,000</u>	<u>276,670</u>	<u>2,066,402</u>	<u>2,000,000</u>	<u>-</u>	<u>0%</u>	<u>(66,402)</u>	<u>-3%</u>	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	2,272,455	2,604,500	770,752	2,878,201	2,827,630	223,130	9%	(50,571)	-2%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 708,255</u>	<u>\$ (587,500)</u>	<u>\$ 793,843</u>	<u>\$ (100,186)</u>	<u>\$ (28,862)</u>	<u>\$ 558,638</u>	<u>-95%</u>	<u>\$ 103,342</u>	<u>-103%</u>	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
REVENUES:												
LOCAL ACCOMMODATION TAX	\$ 1,519,444	\$ 1,050,000	\$ 828,639	\$ 1,452,340	\$ 1,477,158	\$ 427,158	41%	\$ 24,818	2%	\$ (42,286)	-3%	Based on Fy21-23 averages
INTEREST REVENUE	<u>11,880</u>	<u>6,000</u>	<u>74,971</u>	<u>171,190</u>	<u>173,781</u>	<u>167,781</u>	<u>839%</u>	<u>2,591</u>	<u>2%</u>	<u>161,901</u>	<u>1363%</u>	Rate of return -0.05%
TOTAL LATAX REVENUES	1,531,324	1,056,000	903,610	1,623,530	1,650,939	594,939	68%	27,409	2%	119,615	8%	
EXPENDITURES :												
SALARIES - REGULAR EMPLOYEES	110,693	154,699	-	166,789	166,789	12,091	8%	-	0%	56,096	51%	60% of the biologists payroll and 50% of PS director
FICA ER MATCH	8,099	11,834	-	12,759	12,759	925	8%	-	0%	4,660	58%	
INSURANCE - MEDICAL	16,375	25,178	-	26,413	27,390	2,212	9%	977	4%	11,015	67%	
RETIREMENT MATCH	19,966	32,012	-	32,756	30,956	(1,056)	-3%	(1,800)	-5%	10,990	55%	
DEPUTIES COST	175,524	130,458	-	-	-	(130,458)	-100%	-	#DIV/0!	(175,524)	-100%	
BEACH UPKEEP	46,718	53,000	39,185	58,880	- 58,000	5,000	9%	(880)	-1%	11,282	24%	Contract with CW
TURTLE PATROL	5,944	6,000	1,255	5,500	- 7,000	1,000	17%	1,500	27%	1,056	18%	
RECYCLING CENTER	-	30,000	-	98,733	-	(30,000)	-100%	(98,733)	-100%	-	-	50% allocated from GF
BEACH SUPPLIES COSTS	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	<u>2,500</u>	<u>-</u>	
TOTAL LATAX EXPENDITURES	383,319	445,681	- 40,440	404,330	305,395	(140,286)	-31%	(98,935)	-24%	(77,925)	-20%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:												
TRANSFER TO ARTS & CULTURAL FUND	198,967	226,181	-	236,538	209,920	(16,261)	-7%	(26,618)	-11%	10,953	6%	
TRANSFER TO GENERAL FUND	-	425,250	-	51,275	122,500	(302,750)	-71%	71,225	139%	122,500	-	Transfer to GF for 35% cost of road improvements
TRANSFER TO CAPITAL FUND	<u>527,126</u>	<u>420,000</u>	<u>-</u>	<u>580,936</u>	<u>590,863</u>	<u>170,863</u>	<u>41%</u>	<u>9,927</u>	<u>2%</u>	<u>63,737</u>	<u>12%</u>	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLC	1,109,412	1,517,112	- 40,440	1,273,079	1,228,678	(288,434)	-19%	54,534	4%	197,190	18%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 421,912	\$ (461,112)	\$ 863,170	\$ 350,451	\$ 422,261	\$ 883,373	-192%	\$ 564,301	161%	\$ 844,173	200%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
REVENUES:												
COUNTY ACCOMMODATION TAX	\$ 609,937	\$ 420,000	\$ -	\$ 420,000	\$ 450,000	\$ 30,000	7%	\$ 30,000	7%	\$ (159,937)	-26%	Based on FY21-23 averages
INTEREST REVENUE	<u>5,941</u>	<u>2,000</u>	<u>50,407</u>	<u>90,785</u>	<u>65,887</u>	<u>63,887</u>	<u>3194%</u>	<u>(24,898)</u>	<u>-27%</u>	<u>59,946</u>	<u>1009%</u>	Rate of return -4%
TOTAL CATAX REVENUES	615,878	422,000	50,407	510,785	515,887	93,887	22%	5,102	1%	(99,991)	-19%	
EXPENDITURES :												
WATER & SEWAGE	11,366	20,000	900	20,000	20,000	-	0%	-	0%	8,634	76%	allocation from GF
SOLID WASTE DISPOSAL	10,000	25,000	-	25,000	25,000	-	0%	-	0%	15,000	150%	allocation from GF
CUSTODIAL COSTS	4,620	5,000	-	5,000	5,000	-	0%	-	0%	380	8%	allocation from GF
LANDSCAPING COSTS - MINOR	6,773	20,000	-	20,000	20,000	-	0%	-	0%	13,227	195%	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	437,456	584,000	340,667	584,000	584,000	-	0%	-	0%	146,544	33%	Beach Patrol new contract
ARIAL PHOTOGRAPHY	16,500	-	11,800	11,800	-	-	-	(11,800)	NA	(16,500)	-100%	
BEACH MONITORING & REPAIRS	26,480	50,000	-	40,000	50,000	-	0%	10,000	25%	23,520	89%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	43,257	73,000	2,708	73,000	125,000	52,000	71%	52,000	71%	81,743	189%	
ENVIRONMENTAL RESEARCH	101,166	108,900	26,611	105,000	117,100	8,200	8%	12,100	12%	15,934	16%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
EDUCATIONAL PROGRAMS	10,423	20,000	9,943	15,000	25,000	5,000	25%	10,000	67%	14,577	140%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	163	4,000	-	2,000	3,500	(500)	-13%	1,500	75%	3,337	2047%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	3,180	5,000	-	3,500	5,000	-	0%	1,500	43%	1,820	57%	
ELECTRICITY COSTS	<u>12,513</u>	<u>15,000</u>	<u>10,563</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	<u>2,487</u>	<u>20%</u>	50% allocation from GF
TOTAL CATAX EXPENDITURES	690,797	936,800	403,192	926,200	1,001,500	64,700	7%	75,300	8%	310,703	45%	
FUND ALLOCATIONS TO OTHER FUNDS :												
ALLOCATE FROM SATAX	<u>(100,000)</u>	<u>(408,800)</u>	<u>-</u>	<u>(467,200)</u>	<u>(408,800)</u>	<u>-</u>	<u>0%</u>	<u>58,400</u>	<u>-13%</u>	<u>(308,800)</u>	<u>309%</u>	Assuming /0% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATIONS	590,797	528,000	403,192	459,000	592,700	64,700	12%	133,700	29%	1,903	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 25,081	\$ (106,000)	\$ (352,785)	\$ 51,785	\$ (76,813)	\$ 29,187	-28%	\$ (128,598)	-248%	\$ (101,894)	-406%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
REVENUES:												
BEVERAGE TAX REVENUE	\$ 27,900	\$ 45,000	\$ 18,300	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$ 17,100	61%	\$3k per alcoholic beverage permit (15 entities)
	27,900	45,000	18,300	45,000	45,000	-	0%	-	0%	17,100	61%	
FUND TRANSFERS TO OTHER FUNDS :												
TRANSFER TO CAPITAL FUND	37,574	50,000	-	50,000	45,000	-	0%	-	0%	7,426	20%	
	37,574	50,000	-	50,000	45,000	-	0%	-	0%	7,426	20%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (9,674)	\$ (5,000)	\$ 18,300	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,674	-100%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
REVENUES:												
HOSPITALITY TAX	\$ 898,462	\$ 600,000	\$ 463,574	\$ 816,465	\$ 829,177	\$ 229,177	38%	\$ 12,711	2%	\$ (69,285)	-8%	Based on FY21-23 averages
INTEREST REVENUE	8,910	5,000	50,407	110,226	107,505	102,505	2050%	(2,721)	-2%	98,595	1107%	Rate of return -4%
TOTAL HOSPITALITY TAX REVENUES	907,372	605,000	513,981	926,692	936,682	331,682	68%	9,990	1%	29,310	3%	
EXPENDITURES :												
WATER & SEWAGE	50,441	70,000	39,104	70,000	32,500	(37,500)	-54%	(37,500)	-54%	(17,941)	-36%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	185,540	122,400	130,230	122,400	120,000	(2,400)	-2%	(2,400)	-2%	(65,540)	-35%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	11,224	11,000	1,818	1,818	11,000	-	0%	9,182	505%	(224)	-2%	Estimate for Christmas decorations
ELECTRICITY COSTS	2,503	3,000	806	3,000	3,000	-	0%	-	0%	497	20%	Electricity for roundabout lights
TOTAL EXPENDITURES	249,708	206,400	171,958	197,218	166,500	(39,900)	-19%	(30,718)	-16%	(83,208)	-33%	
FUND TRANSFERS TO OTHER FUNDS :												
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	-	22,000	22,000	-	0%	-	0%	-		
TRANSFER TO GENERAL FUND	394,346	378,000	-	51,275	122,500	(255,500)	-68%	71,225	139%	(271,846)	-1236%	Transfer to GF for 35% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO CAPITAL FUND	359,204	240,000	-	326,586	331,671	91,671	38%	5,085	2%	(27,533)	-7%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	1,025,258	846,400	171,958	597,079	642,671	(203,729)	-24%	45,592	8%	(382,587)	-107%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (117,886)	\$ (241,400)	\$ 342,023	\$ 329,612	\$ 294,011	\$ 535,411	-222%	\$ (35,601)	-11%	\$ 411,897	-349%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Annualized 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
SOURCES :												
TRANSFER FROM LATAX FUND	\$ 198,967	\$ 236,538	\$ -	\$ 236,538	\$ 209,920	\$ (26,618.00)	-11%	\$ (26,618)	-11%	\$ 10,953	6%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000		22,000	22,000	-	0%	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	118,000	168,000	-	189,307	118,000	(50,000)	-30%	(71,307)	-38%	-	0%	
TICKET SALES	<u>17,687</u>	<u>-</u>	<u>39,854</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>0%</u>	<u>27,313</u>	<u>154%</u>	
TOTAL SOURCES	356,654	426,538	39,854	492,845	394,920	(31,618)	-7%	(97,925)	-20%	38,266	11%	
										-	-	
EXPENDITURES:												
PAYROLL & RELATED EXPENSES	62,467	73,181		67,845	89,380	16,199	22%	21,536	32%	26,913	43%	
CONSULTING	-	50,000	36,966	80,000	-	(50,000)	-100%	(80,000)	-100%	-	-	
ARTS COUNCIL	116,587	116,587	135,325	150,000	118,000	1,413	1%	(32,000)	-21%	1,413	1%	
ADMINISTRATIVE COST	2,712	2,712	1,747	3,000	5,540	2,828	104%	2,540	85%	2,828	104%	
CULTURAL EVENTS	<u>184,547</u>	<u>182,000</u>	<u>151,272</u>	<u>192,000</u>	<u>182,000</u>	<u>-</u>	<u>0%</u>	<u>(10,000)</u>	<u>-5%</u>	<u>(2,547)</u>	<u>-1%</u>	
TOTAL EXPENDITURES	366,313	424,480	288,344	492,845	394,920	(29,560)	-7%	(97,924)	-20%	28,607	8%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (9,659)	\$ 2,058	\$ (248,490)	\$ 0	\$ (0)	-	0%	(1)	-203%	\$ 9,659	-100%	

	Actuals FY 2022	2022-2023 Budget	Actuals thru 1/31/2023	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
SOURCES :												
VICTIMS ASSISTANCE FEES	\$ 7,951	\$ 10,000	\$ 8,468	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 2,049	26%	
TOTAL SOURCES	7,951	10,000	8,468	10,000	10,000	-	0%	-	0%	2,049	26%	
EXPENDITURES:												
CONTRIBUTIONS TO VICTIMS PROGRAMS	7,925	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	2,075	26%	
TOTAL EXPENDITURES	7,925	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	2,075	26%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 26	\$ -	\$ 823	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ (26)	-100%	

	Actuals FY 2022	2022-2023 Budget	Projected 2022-2023	2023-2024 Proposed Budget	FY 23 Budget \$ Change	FY 23 Budget % Change	FY 23 Annualized \$ Change	FY 23 Annualized % Change	Justifications/Notes
<u>REVENUES & SOURCES :</u>									
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	
TRANSFER FROM LOCAL ACCOMMODATION FUND	537,224	394,557	580,936	590,863	196,306	50%	9,927	2%	40% of LATAX Revenue
TRANSFER FROM BEVERAGE FUND	37,573	50,000	50,000	45,000	(5,000)	-10%	(5,000)	-10%	
TRANSFER FROM HOSPITALITY TAX FUND	359,204	230,754	326,586	331,671	100,917	44%	5,085	2%	40% of HTAX Revenue
INTEREST	<u>5,940</u>	<u>5,000</u>	<u>283,342</u>	<u>285,409</u>	<u>280,409</u>	<u>5608%</u>	<u>2,067</u>	<u>1%</u>	Rate of return -4%
TOTAL REVENUES & SOURCES	939,941	680,311	1,240,864	1,252,943	572,632	21%	10,012	1%	
<u>EXPENDITURES:</u>									
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 939,941</u>	<u>\$ 680,311</u>	<u>\$ 1,240,864</u>	<u>\$ 1,252,943</u>	<u>\$ 572,632</u>	<u>21%</u>	<u>\$ 10,012</u>	<u>1%</u>	

Town of Kiawah Island
Five Year Capital Improvements Plan

Capital Expenditures	Projected FY2023	Budget FY2024	Projected FY2025	Projected FY2026	Projected FY2027	Projected FY2028
Beach Renourishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wet Trash/Recycling Center	197,465	-	-	-	-	-
Landscaping Enhancements	30,000	250,000	-	-	-	-
Upper Beachwalker	-	5,000,000	-	-	-	-
Municipal Center Garage/Car Wash Station	5,131	-	-	-	-	-
Charging Stations/Town's Fleet	-	250,000	-	-	-	-
Charging Stations/Island Wide		200,000				
AV Equipment	87,000	-	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	50,000	-	-	55,000	55,000
· Building Department	-	55,000	-	-	-	-
· Public Safety		-	110,000	-	-	-
· Public Works	55,984	70,000	-	-	70,000	70,000
·Wildlife	49,559		50,000	-	-	55,000
UTV	-	18,000	-	-	-	-
Total Capital Expenditures	\$ 425,139	\$ 5,893,000	\$ 160,000	\$ -	\$ 125,000	\$ 180,000



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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 Nine Months Ended 3.31.2023

DATE: April 24, 2023

Overview:

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

As of March 31, 2023, the Town's governmental funds combined have an ending fund balance of approximately \$29.2M, an increase of approximately \$2.9M from June 30, 2022. Of this amount, approximately 59%, or \$17.3M, is available for spending at the Town's discretion (unassigned fund balance).

Overall, for the first nine months, the Town's consolidated revenues of \$10.3M are higher, \$1M, or 11% when compared to YTD for the last fiscal year FY2022 and 85% of total budgeted revenues for the current year. The positive variance is mostly attributable to interest income.

At the end of March 2023, the total expenditures of \$7.4M are \$1.5M, or 26% higher than for fiscal year FY2022 and 64% of the current year's budget. The majority of the variances are contributable to timing; however, two-line items with the negative variance that will continue through the end of the year are:

1. Personnel cost - the higher cost in the current year is mostly related to an increase in staffing. In FY2022, the equivalent of the full-time employee on March 31, 2022, was 19 compared to 23 in the current year. Respectively, the benefits and payroll taxes are higher in the fiscal year FY2023.
2. Beach Patrol cost is higher in the current year in relation to the new contract approved by the Town Council in February 2022, which increased it by \$251K annually.

Town of Kiawah Island
Balance Sheet - Governmental Funds
Unaudited
Modified Cash Basis
March 31, 2023

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 17,392,465	\$ -	\$ -	\$ 17,392,465
Cash and Cash Equivalents, Restricted	-	4,933,398	6,904,751	11,838,149
Accounts Receivable	135,434	-	-	135,434
Prepaid Item	32,400	-	-	32,400
TOTAL ASSETS	17,560,299	4,933,398	6,904,751	29,398,447
LIABILITIES				
Accounts Payable and Accrued Liabilities	103,033	480	-	103,513
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	12,834	-	-	12,834
TOTAL LIABILITIES	115,867	480	-	116,347
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	98,865	-	-	98,865
TOTAL DEFERRED INFLOWS OF RESOURCES	98,865	-	-	98,865
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	214,732	480	-	215,212
FUND BALANCES				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	4,910,092	6,904,751	11,814,842
Victims' Assistance	-	22,826	-	22,826
Unrestricted	17,345,567	-	-	17,345,567
TOTAL FUND BALANCES	17,345,567	4,932,918	6,904,751	29,183,235
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 17,560,299	\$ 4,933,398	\$ 6,904,751	\$ 29,398,447

Town of Kiawah Island
Budget to Actuals
For the Nine Months Ended 3/31/23
Modified Cash Basis /Unaudited

	Fiscal 2023				FY2023 VS FY2022		
	Y-T-D ACTUALS	TOTAL BUDGET	VARIANCE	% OF BUDGET	FY2022 Y-T-D	\$ VARIANCE	% VARIANCE
Revenue:							
Building Permits	\$ 1,355,463	\$ 1,200,000	\$ 155,463	113%	\$ 1,449,813	\$ (94,350)	-7%
Building Permits-Special Projects	623,908	500,000	123,908	125%	305,197	318,711	104%
Business Licenses	1,232,534	2,800,000	(1,567,466)	44%	1,224,944	7,590	1%
STR Application Fees	165,000	400,000	(235,000)	41%	250,212	(85,212)	-34%
Franchisee Fees	760,563	970,000	(209,437)	78%	745,002	15,561	2%
Local Option Tax	645,371	768,382	(123,011)	84%	589,315	56,056	10%
State ATAX	1,671,942	2,100,000	(428,058)	80%	1,707,532	(35,590)	-2%
Local ATAX	1,051,751	1,050,000	1,751	100%	937,332	114,419	12%
County ATAX	201,118	420,000	(218,882)	48%	349,809	(148,691)	-43%
Hospitality Tax	549,230	600,000	(50,770)	92%	528,071	21,159	4%
Environmental Services	656,677	610,000	46,677	108%	621,849	34,828	6%
Interest	730,396	35,000	695,396	2087%	18,861	711,535	3773%
Other	201,117	187,000	14,117	108%	79,165	121,952	154%
One Time -ARP Funding	440,343	440,343	-	100%	440,343	-	0%
Total Revenue	10,285,413	12,080,725	(1,795,312)	85%	9,247,445	1,037,968	11%
Expenses:							
Salaries/Regular Employees	1,356,026	1,901,847	(545,821)	71%	1,146,947	209,079	18%
Overtime	6,658	4,400	2,258	151%	854	5,804	680%
Benefits	445,308	634,830	(189,522)	70%	318,444	126,864	40%
Payroll Tax	112,735	174,879	(62,144)	64%	99,307	13,428	14%
Employee Subtotal	1,920,727	2,715,957	(795,230)	71%	1,565,552	355,175	146%
Public Safety/Payroll and Related/ Off Duty Deputies	309,113	511,202	(202,089)	60%	243,441	65,672	27%
Public Safety/CCSO Contract	177,020	441,808	(264,788)	40%	88,065	88,955	101%
STR Code Enforcement	194,618	288,580	(93,962)	67%	216,435	(21,817)	-10%
Beach Patrol	389,333	584,000	(194,667)	67%	-	389,333	323%
Utilities & Supplies	160,397	248,000	(87,603)	65%	120,649	39,748	82%
Communications	60,005	76,360	(16,355)	79%	48,182	11,823	2%
Waste Management	812,732	1,203,000	(390,268)	68%	752,638	60,094	8%
Insurance	172,891	172,769	122	100%	154,801	18,090	12%
Professional Services	162,255	146,900	15,355	110%	126,845	35,410	28%
Consultants	281,233	345,665	(64,432)	81%	195,730	85,503	44%
Maintenance	435,647	528,350	(92,703)	82%	385,820	49,827	13%
Travel	36,339	112,270	(75,931)	32%	21,966	14,373	65%
Rentals	31,798	45,000	(13,202)	71%	29,744	2,054	7%
Tourism & Recreations	1,357,102	2,001,200	(644,098)	68%	1,267,256	89,846	7%
Contributions		200,000	(200,000)	0%	-	-	-
Other	213,081	404,920	(191,839)	53%	179,838	33,243	18%
Capital Outlay:							
Building	202,596	150,000	52,596	135%	181,674	20,922	12%
Infrastructure	-	900,000	(900,000)	0%	26,347	(26,347)	-
Vehicles	159,837	120,000	39,837	133%	-	159,837	-
Other	76,133	70,000	6,133	109%	48,716	27,417	56%
MUSC Pledge	200,000	200,000	-	100%	200,000	-	0%
Total Expenses	7,352,857	11,465,980	(4,113,123)	64%	5,853,699	1,499,158	26%
Net Changes in Fund Balance	\$ 2,932,556	\$ 614,745	\$ 2,317,811		\$ 3,393,746	\$ (461,190)	