

**TOWN OF KIAWAH ISLAND**  
**ORDINANCE 2018-08**

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2018-2019 BUDGET FOR  
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA  
(7/1/18 THROUGH 6/30/19)**

**WHEREAS**, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2018-2019; and

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

**WHEREAS**, the annual budget shall be based upon estimated revenues and shall provide appropriations for Town operations and debt service for all Town departments; and

**WHEREAS**, South Carolina law requires that a duly noticed public hearing be held prior to the adoption of a municipal budget; and

**WHEREAS**, this duly noticed public hearing was held on the 5th of June 2018, the public an opportunity to comment on the proposed budget; and

**NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AND IT IS ORDAINED BY THE AUTHORITY OF SAID COUNCIL.**

**Section 1**     **Purpose**

This Ordinance is adopted to provide the Town of Kiawah Island with an operating budget for Fiscal Year 2018-2019.

**Section 2**     **Creation of the Fiscal Year 2018-2018 Budget for the Town of Kiawah Island, South Carolina**

By passage of this Ordinance, the Town of Kiawah Island adopts as its budget for Fiscal Year 2018-2019 “**Exhibit A**,” incorporated fully herein by reference, said budget subject to all terms and restrictions pursuant to Ordinances 93-6 and 98-7 (ordinances establishing budget preparation and administrative procedures).

**Section 3**     **Budget Amendment**

Council reserves the right to amend and alter any appropriation contained herein.


**Section 4     Severability**

If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such part had not been included. If said Ordinance, or any provision thereof, is held to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

**Section 5     Effective Date and Duration**

This Ordinance shall be effective from July 1, 2018, to June 30, 2019.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 5<sup>th</sup> DAY OF JUNE 2018.

  
\_\_\_\_\_  
Craig Weaver, Mayor

  
\_\_\_\_\_  
Petra S. Reynolds, Town Clerk

First Reading: May 1, 2018  
Public Hearing: June 5, 2018  
Second Reading: June 5, 2018

Town of Kiawah Island  
 Budget FY2019 to Annualized Budget FY2018  
 All Funds Consolidated  
 Cash Basis

	Budgeted Sources & Uses				
	Budget FY 2018	Annualized FY2018	Budget FY2019	FY2018 Annualized Variance	%
<b>Revenues:</b>					
Building Permits	\$ 1,153,900	\$ 1,153,900	\$ 1,088,517	\$ (65,383)	-6%
Building Permits/Special Projects	-	285,000	871,000	586,000	206%
Business Licenses	2,200,000	2,200,000	2,266,000	66,000	3%
Franchisee Fees	802,908	777,858	847,858	70,000	9%
Local Option tax	534,100	534,100	555,464	21,364	4%
State ATAX	1,772,000	1,640,066	1,672,867	32,801	2%
Local ATAX	988,000	988,000	1,007,760	19,760	2%
County ATAX	422,000	422,000	484,000	62,000	15%
Hospitality Tax	566,000	566,000	577,320	11,320	2%
Environmental Services	375,000	375,000	571,815	196,815	52%
Interest	40,000	170,000	180,000	10,000	6%
Other	137,000	190,927	180,900	(10,027)	-5%
<b>Total Revenue</b>	<b>8,990,908</b>	<b>9,302,851</b>	<b>10,303,501</b>	<b>1,000,650</b>	<b>11%</b>
<b>Expenses*:</b>					
Salaries	1,602,197	1,571,855	1,544,772	27,083	2%
Overtime	18,700	15,500	13,700	1,800	12%
Benefits	424,041	382,028	404,847	(22,820)	-6%
Payroll Tax	159,380	152,700	147,744	4,955	3%
<b>Employee Subtotal</b>	<b>2,204,318</b>	<b>2,122,083</b>	<b>2,111,064</b>	<b>11,019</b>	<b>1%</b>
Public Safety/CCSO Contract/Startup Cost	-	-	283,000	(283,000)	NA
Public Safety/CCSO Contract/Recurring Cost	-	-	407,000	(407,000)	NA
Utilities & Supplies	208,259	212,539	253,842	(41,303)	-19%
Advertising & Promotions	6,200	6,200	6,200	-	0%
Communications	51,495	48,833	53,780	(4,947)	-10%
Waste Management	982,000	972,086	1,010,000	(37,914)	-4%
Insurance	87,673	107,898	121,098	(13,200)	-12%
Professional Services	130,000	160,335	177,000	(16,665)	-10%
Consultants	120,800	101,000	86,000	15,000	15%
Maintenance	405,224	448,700	491,424	(42,724)	-10%
Travel & Training	71,765	54,000	58,500	(4,500)	-8%
Rentals	69,392	46,500	46,500	-	0%
Tourism & Recreations	1,919,265	1,958,828	1,950,465	8,363	0%
Contributions	150,000	150,000	150,000	-	0%
Other	236,453	284,283	240,353	43,930	15%
Debt Service	370,969	371,302	370,586	716	0%
<b>Total Expenses</b>	<b>7,013,813</b>	<b>7,044,587</b>	<b>7,816,812</b>	<b>(772,225)</b>	<b>-11%</b>
<b>Revenue Less Expenses</b>	<b>1,977,095</b>	<b>2,258,264</b>	<b>2,486,690</b>	<b>228,425</b>	<b>10%</b>
<b>Capital Expenditures &amp; Uses :</b>					
Building	355,648	469,238	-	469,238	100%
Vehicles	-	-	100,000	(100,000)	NA
Other	300,000	280,000	414,000	(134,000)	-48%
<b>Total Capital Expenditures &amp; Uses</b>	<b>655,648</b>	<b>749,238</b>	<b>514,000</b>	<b>235,238</b>	<b>31%</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 1,321,447</b>	<b>\$ 1,509,026</b>	<b>\$ 1,972,690</b>	<b>\$ 463,663</b>	<b>31%</b>

Notes:

\* Expenditures do not include storm cleanup, estimated at \$277K.

**Town of Kiawah Island FY 2018-19 Budget**

<b><u>Main Functions</u></b>	<b><u>Unrestricted Funds</u></b>	<b><u>% of Total Expenses</u></b>	<b><u>Restricted Funds</u></b>	<b><u>% of Total Expenses</u></b>	<b><u>Total</u></b>
Administration	\$1,209,771	26%	\$ -	0%	\$1,209,771
Public Works	535,499	11%	338,864	9%	874,363
Town Buildings	648,841	14%	-	0%	648,841
Solid Waste	927,000	20%	83,000	2%	1,010,000
Community Development Services	839,659	18%	-	0%	839,659
Law Enforcement	167,109	4%	946,951	26%	1,114,059
Beach Management	-	0%	411,265	11%	411,265
<b><u>Total Main Functions</u></b>	<b><u>\$4,327,880</u></b>	<b><u>92%</u></b>	<b><u>1,780,080</u></b>	<b><u>49%</u></b>	<b><u>\$6,107,960</u></b>
<b><u>Other Functions</u></b>	<b><u>Unrestricted Funds</u></b>		<b><u>Restricted Funds</u></b>		<b><u>Total</u></b>
Tourism	-	0%	1,189,200	33%	1,189,200
Arts Council	118,000	3%	245,993	7%	363,993
Charities	150,000	3%	-	0%	150,000
Wildlife Research	117,469	2%	402,190	11%	519,659
<b><u>Total Other Functions</u></b>	<b><u>385,469</u></b>	<b><u>8%</u></b>	<b><u>1,837,383</u></b>	<b><u>51%</u></b>	<b><u>2,222,852</u></b>
<b><u>Grand Total</u></b>	<b><u>\$4,713,349</u></b>	<b><u>100%</u></b>	<b><u>\$3,617,463</u></b>	<b><u>100%</u></b>	<b><u>\$8,330,812</u></b>

## Town Of Kiawah Island Projected Fund Balances

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Change</u>	<u>%</u>
<b><u>Unrestricted</u></b>				
General Fund	7,391,206	8,957,698	1,566,491	21.19%
Arts & Cultural Fund	-	-	-	0.00%
Capital Fund	<u>1,932,645</u>	<u>4,319,661</u>	<u>2,387,016</u>	<u>123.51%</u>
Subtotal	<u>9,323,851</u>	<u>13,277,359</u>	<u>3,953,507</u>	<u>42.40%</u>
<b><u>Restricted</u></b>				
State ATAX	123,171	119,138	(4,033)	-3.27%
County ATAX	1,208,160	1,183,695	(24,465)	-2.02%
Local ATAX	4,222,961	3,026,536	(1,196,425)	-28.33%
Hospitality Tax	2,918,528	2,158,634	(759,894)	-26.04%
Beverage Tax	38,074	33,074	(5,000)	-13.13%
Other	<u>21,150</u>	<u>21,150</u>	-	<u>0.00%</u>
Subtotal	<u>8,532,044</u>	<u>6,542,227</u>	<u>(1,989,817)</u>	<u>-23.32%</u>
Subtotal	<b>17,855,896</b>	<b>19,819,586</b>	<b>1,963,690</b>	<b>11.00%</b>
GO Bond Liability	<u>(2,667,000)</u>	<u>(2,333,667)</u>	<u>333,333</u>	<u>-12.50%</u>
<b>Total</b>	<b><u>15,188,896</u></b>	<b><u>17,485,919</u></b>	<b><u>2,297,023</u></b>	<b><u>15.12%</u></b>

**Town of Kiawah Island  
Net Position Analysis**

	<b>As of 6/30/2017</b>	<b>As of 6/30/2018</b>	<b>As of 6/30/2019</b>
Fund Balances			
Tourism Related Expenditures	\$ 8,117,306	\$ 8,510,894	\$ 6,521,077
Capital Improvements	1,572,645	1,932,645	4,319,661
Victims' Assistance	21,150	21,150	21,150
Unrestricted	<u>6,912,768</u>	<u>7,391,206</u>	<u>8,957,698</u>
<b>Total Fund Balances</b>	<b>16,623,869</b>	<b>17,855,896</b>	<b>19,819,586</b>
Employees Receivable	46,982	21,230	-
Capital Assets -Net	14,320,757	15,369,507	15,648,507
Net Pension Liability	(2,415,870)	(2,415,870)	(2,415,870)
GO Bond Liability	<u>(3,000,000)</u>	<u>(2,667,000)</u>	<u>(2,334,000)</u>
<b>Total Net Position</b>	<b>\$ 25,575,738</b>	<b>\$ 28,163,763</b>	<b>\$ 30,718,223</b>

## Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2017-18</u>	<u>Proposed FY 2018-19</u>	<u>Change</u>	<u>%</u>
Administration	\$681,079	\$658,251	\$ (22,828)	-3%
Communications	171,394	180,656	9,262	5%
Community Development Service	660,614	839,659	179,045	27%
Council	10,472	17,000	6,528	62%
Court	21,489	20,818	(671)	-3%
Environmental	521,761	519,659	(2,102)	0%
Finance	514,011	580,223	66,212	13%
Infrastructure, CERT	272,789	383,077	110,288	40%
Operations	1,922,799	2,016,684	93,885	5%
Public Safety	651,127	1,114,059	462,932	71%
Public Works	<u>101,472</u>	<u>155,422</u>	<u>53,951</u>	<u>53%</u>
	\$5,529,009	\$6,485,509	\$956,501	17%

\*\* FY 2017-18 excludes \$277K in storm cleanup and beach renourishment

**Town of Kiawah Island  
FTE Report**

Department	Projected FY2018 FTE	Budgeted FY2019 FTE
Environmental	2.0	2.0
Administration	2.0	2.0
Communication	2.0	2.0
Community Development Services	6.0	7.0
Financial	3.9	4.0
Public Works	1.0	1.0
Total Regular Employees	16.9	18.0
Off Duty Deputies	9.5	4.2
CCSO Deputies	0.0	4.2



TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2019  
 ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/17 AUDITED	\$ 6,912,768	\$ 175,125	\$ 1,436,525	\$ 3,792,116	\$ 43,074	\$ 2,670,466	\$ 21,150	\$ -	\$ 1,572,645	\$ 16,623,869
<b>SOURCES:</b>										
REVENUES	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	20,927	10,000	9,302,851
TRANSFERS IN	-	-	-	-	-	-	-	359,361	1,190,540	1,549,901
TOTAL	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	380,288	1,200,540	10,852,752
<b>USES:</b>										
EXPENDITURES	3,933,880	1,587,020	660,365	162,794	-	215,938	10,000	380,288	371,302	7,321,586
CAPITAL OUTLAY	280,000	-	-	-	-	-	-	-	469,238	749,238
TRANSFERS OUT	958,540	-	-	419,361	50,000	122,000	-	-	-	1,549,901
TOTAL	5,172,420	1,587,020	660,365	582,155	50,000	337,938	10,000	380,288	840,540	9,620,725
ENDING FUND BALANCE - 6/30/18 PROJECTED	7,391,206	123,171	1,208,160	4,222,961	38,074	2,918,528	21,150	-	1,932,645	17,855,896
<b>SOURCES:</b>										
REVENUES	6,538,754	1,565,667	494,000	1,032,760	45,000	597,320	10,000	-	20,000	10,303,501
TRANSFERS IN	-	-	-	-	-	-	-	363,993	2,737,602	3,101,595
TOTAL	6,538,754	1,565,667	494,000	1,032,760	45,000	597,320	10,000	363,993	2,757,602	13,405,096
<b>USES:</b>										
EXPENDITURES	3,969,677	1,569,700	518,465	803,641	-	219,750	10,000	363,993	-	7,455,226
CAPITAL OUTLAY	514,000	-	-	-	-	-	-	-	-	514,000
TRANSFERS OUT	488,586	-	-	1,425,545	50,000	1,137,464	-	-	-	3,101,595
DEBT SERVICE	-	-	-	-	-	-	-	-	370,586	370,586
TOTAL	4,972,263	1,569,700	518,465	2,229,185	50,000	1,357,214	10,000	363,993	370,586	11,441,406
NET CHANGE	1,566,491	(4,033)	(24,455)	(1,196,425)	(5,000)	(759,894)	-	-	2,387,016	1,963,690
BUDGETED ENDING FUND BALANCE - 6/30/19	\$ 8,957,699	\$ 119,138	\$ 1,183,695	\$ 3,026,536	\$ 33,074	\$ 2,158,634	\$ 21,150	\$ -	\$ 4,319,661	\$ 19,819,586

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2019  
 ALL FUNDS

	2018-2019 Budget									
	General Fund Budget	State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Total Funds Budget
<b>Revenues &amp; Other Sources:</b>										
Accommodations Tax	\$ 112,200	\$ 1,560,667	\$ 484,000	\$ 1,007,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,164,627
Hospitality Tax	-	-	-	-	-	577,320	-	-	-	577,320
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,266,000	-	-	-	-	-	-	-	-	2,266,000
Building Permits	1,088,517	-	-	-	-	-	-	-	-	1,088,517
Building Permits/Special Projects	871,000	-	-	-	-	-	-	-	-	871,000
Local Option Sales Tax	555,464	-	-	-	-	-	-	-	-	555,464
Franchise Fee - Electric	392,858	-	-	-	-	-	-	-	-	392,858
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	155,000	-	-	-	-	-	-	-	-	155,000
Fines & Forfeitures	45,900	-	-	-	-	-	10,000	-	-	55,900
Interest Revenue	100,000	5,000	10,000	25,000	-	20,000	-	-	20,000	180,000
Solid Waste Collections	571,815	-	-	-	-	-	-	-	-	571,815
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	363,993	2,737,602	3,101,595
<b>Total Revenues &amp; Other Sources</b>	<b>6,538,754</b>	<b>1,565,667</b>	<b>494,000</b>	<b>1,032,760</b>	<b>45,000</b>	<b>597,320</b>	<b>10,000</b>	<b>363,993</b>	<b>2,757,602</b>	<b>13,405,096</b>
<b>Expenditures &amp; Uses:</b>										
Salary and Benefits/Regular Employees	1,504,929	-	-	131,690	-	-	-	60,940	-	1,697,559
Salary and Benefits/Deputies	28,504	385,000	-	-	-	-	-	-	-	413,504
Public Safety/CCSO Contract	128,049	-	-	561,951	-	-	-	-	-	690,000
Utilities & Supplies	151,539	-	25,000	2,500	-	71,750	-	3,053	-	253,842
Advertising	6,200	-	-	-	-	-	-	-	-	6,200
Communication	53,780	-	-	-	-	-	-	-	-	53,780
Waste Management	927,000	-	30,000	53,000	-	-	-	-	-	1,010,000
Printing	28,000	-	-	-	-	-	-	-	-	28,000
Professional Services	177,000	-	-	-	-	-	-	-	-	177,000
Consulting	85,000	-	-	-	-	-	-	-	-	86,000
Maintenance	329,224	-	14,200	-	-	148,000	-	-	-	491,424
Insurance	121,098	-	-	-	-	-	-	-	-	121,098
Travel & Training	58,500	-	-	-	-	-	-	-	-	58,500
Rentals	46,500	-	-	-	-	-	-	-	-	46,500
Tourism Related Cost	-	1,184,700	449,265	19,500	-	-	-	297,000	-	1,950,465
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	479,000	-	-	35,000	-	-	-	-	-	514,000
Other	149,353	-	-	-	-	-	10,000	3,000	-	162,353
Contingency	50,000	-	-	-	-	-	-	-	-	50,000
Debt Service	-	-	-	-	-	-	-	-	370,586	370,586
Transfers Out	488,586	-	-	1,425,545	50,000	1,137,464	-	-	-	3,101,595
<b>Total Expenditures &amp; Uses</b>	<b>4,983,263</b>	<b>1,569,700</b>	<b>518,465</b>	<b>2,229,185</b>	<b>50,000</b>	<b>1,357,214</b>	<b>10,000</b>	<b>363,993</b>	<b>370,586</b>	<b>11,432,406</b>
<b>Change in Fund Balance</b>	<b>\$ 1,575,491</b>	<b>\$ (4,033)</b>	<b>\$ (24,465)</b>	<b>\$ (1,196,425)</b>	<b>\$ (5,000)</b>	<b>\$ (759,894)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,387,016</b>	<b>\$ 1,972,690</b>

TOWN OF KAWAII ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 GENERAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Actualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications/Notes
<b>GENERAL FUND</b>									
<b>REVENUES:</b>									
BUSINESS LICENSE REVENUE	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,266,000	\$ 66,000	3%	\$ 66,000	3%	Based on the trend-3% increase
STATE ACCOMMODATIONS TAX	140,000	140,000	110,000	112,200	[27,800]	-20%	2,200	2%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	375,000	375,000	375,000	571,815	196,815	52%	196,815	52%	Based on the new fee schedule
PLANNING FEES	-	-	-	10,000	10,000	NA	10,000	NA	Based on actuals from Charleston County
BUILDING PERMITS	1,153,900	1,153,900	1,153,900	1,018,517	(65,383)	-6%	(65,383)	-6%	Projections reduced by \$100k for trade permits
BUILDING PERMITS/SPECIAL PROJECTS	-	-	285,000	871,000	871,000	NA	586,000	206%	Estimate for permits for KGR commercial projects
LOCAL OPTIONS SALES TAX	534,100	534,100	534,100	555,464	21,364	4%	21,364	4%	Based on the trend-4% increase
FRANCHISE FEE - ELECTRIC	417,908	417,908	392,858	392,858	(25,050)	-6%	-	0%	Based on trend
FRANCHISE FEE - BEACH SERVICE	230,000	230,000	230,000	300,000	70,000	30%	70,000	30%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	155,000	155,000	155,000	155,000	-	0%	-	0%	Based on the contract
COURT FEES, FINES & FORF	15,000	15,000	45,000	45,500	30,500	205%	500	2%	Based on the trend
INTEREST REVENUE	25,000	25,000	100,000	100,000	75,000	300%	-	0%	About 1% rate of return on investments
MISCELLANEOUS REVENUE	39,000	39,000	35,000	35,000	(4,000)	-10%	-	0%	Based on the current year
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 5,319,908</b>	<b>\$ 5,319,908</b>	<b>\$ 5,650,858</b>	<b>\$ 6,538,754</b>	<b>1,218,846</b>	<b>23%</b>	<b>887,626</b>	<b>16%</b>	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 GENERAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications/Notes
<b>EXPENDITURES:</b>									
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	1,578,191	1,578,191	1,425,555	1,697,559	119,368	8%	201,604	13%	Salaries for current employees
SALARIES	1,100,550	1,100,550	1,070,207	1,208,000	107,450	10%	137,793	13%	
OVERTIME	8,700	8,700	5,500	8,700	-	0%	3,200	58%	
BENEFITS	337,067	337,067	305,648	352,383	15,316	5%	46,735	15%	
PAYROLL TAXES	119,780	119,780	107,600	121,476	1,696	1%	13,876	13%	
TUITION REIMBURSEMENT	17,595	17,595	7,000	7,000	[10,595]	-60%	-	0%	
SALARIES, PR TAXES & BENEF/DEPUTIES	626,127	626,127	626,127	413,504	(212,623)	-34%	(212,623)	-34%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	-	-	-	690,000	690,000	NA	690,000	NA	Deputies contracted with CCSO
<b>UTILITIES &amp; SUPPLIES:</b>									
UTILITIES	113,800	113,800	113,800	160,000	46,200	41%	45,200	41%	Based on current year actuals and estimates for the New Town Hall
GENERAL	63,460	63,460	72,052	75,842	12,382	20%	3,750	5%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	31,000	31,000	20,487	18,000	(13,000)	-42%	(2,487)	-12%	Estimate for new computers, small equipment
ADVERTISING	6,200	6,200	6,200	6,200	-	0%	-	0%	Based on current year actuals
<b>COMMUNICATION</b>									
CELL PHONES & IPADS	21,495	21,495	18,833	21,780	285	1%	2,947	16%	Based on current year actuals
REGULAR PHONES	30,000	30,000	30,000	32,000	2,000	7%	2,000	7%	Based on current year actuals
WASTE MANAGEMENT	982,000	982,086	972,086	1,055,000	73,000	7%	82,914	9%	Based on Carolina Waste contract, plus office cleaning and misc
PRINTING	24,000	24,000	30,000	28,000	4,000	17%	(2,000)	-7%	Based on current year actuals
PROFESSIONAL SERVICES	165,000	165,000	160,315	177,000	12,000	7%	16,665	10%	Town Attorney, 3rd party Inspector and annual audit
CONSULTING	85,800	85,800	101,000	86,000	52,200	61%	(15,000)	-15%	Estimate for various consulting work
MAINTENANCE	405,224	405,224	448,700	446,424	41,200	10%	(2,276)	-1%	Based on current year actuals
INSURANCE	87,673	87,673	107,898	121,098	33,425	38%	13,200	12%	IRF announced 10-16% increase
TRAVEL & TRAINING	71,765	71,765	54,000	58,500	(13,265)	-18%	4,500	8%	Based on current year actuals
RENTALS	69,392	69,392	46,500	46,500	(22,892)	-33%	-	0%	Based on current year actuals
TOURISM & RECREATIONS	604,665	604,665	574,665	556,265	(48,400)	-8%	(18,400)	-3%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	-	0%	-	0%	
CAPITAL OUTLAY	300,000	300,000	260,000	514,000	214,000	71%	234,000	84%	
OTHER	159,453	159,453	155,065	136,300	(23,153)	-15%	(18,765)	-12%	Based on current year actuals
CONTINGENCY	50,000	50,000	50,000	50,000	-	0%	-	NA	
NON BUDGETED COST	-	-	277,038	-	-	NA	(277,038)	-100%	
<b>TOTAL EXPENDITURES</b>	<b>5,625,245</b>	<b>5,625,245</b>	<b>5,790,742</b>	<b>6,538,972</b>	<b>914,727</b>	<b>16%</b>	<b>749,231</b>	<b>13%</b>	
ALLOCATION TO SATAX	613,000	613,000	613,000	485,000	(128,000)	-21%	(128,000)	-21%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	471,529	471,529	471,529	513,465	41,936	9%	41,936	9%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	288,118	288,118	288,118	786,141	498,023	173%	498,023	173%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	219,750	219,750	-	0%	-	0%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
<b>TOTAL NET EXPENDITURES</b>	<b>3,976,540</b>	<b>3,976,540</b>	<b>4,198,345</b>	<b>4,474,677</b>	<b>502,769</b>	<b>13%</b>	<b>276,332</b>	<b>7%</b>	
<b>OTHER FINANCING USES/SOURCES:</b>									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	726,617	726,617	840,540	370,586	(356,031)	-49%	(469,954)	-56%	
EXCESS OF REVENUES OVER EXPENDITURES	498,753	498,753	493,973	1,575,491	1,076,738	NA	1,081,518	219%	
<b>TOTAL OTHER FINANCING USES/SOURCES</b>	<b>1,343,370</b>	<b>1,343,370</b>	<b>1,452,513</b>	<b>2,064,077</b>	<b>720,707</b>	<b>5%</b>	<b>611,564</b>	<b>4%</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 5,319,910</b>	<b>\$ 5,319,910</b>	<b>\$ 5,650,858</b>	<b>\$ 6,538,754</b>	<b>\$ 1,218,844</b>	<b>23%</b>	<b>\$ 887,896</b>	<b>16%</b>	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>Department: 40200 - ADMINISTRATION</b>									
<b>TOWN ADMINISTRATION</b>									
SALARIES - REGULAR EMPLOYEES	\$ 193,411	\$ 193,411	\$ 165,222	\$ 174,000	\$ (19,411)	-10%	\$ 8,778	5%	Salaries for Town Administrator, clerk
OVERTIME	1,700	1,200	500	1,200	-	0%	700	140%	
SALARIES - TEMPORARY	25,000	25,000	7,175	25,000	-	0%	17,825	248%	
INSURANCE - MEDICAL	33,949	33,949	16,923	18,030	(15,919)	-47%	1,107	7%	
FICA ER MATCH	14,796	14,796	12,796	13,308	(1,488)	-10%	512	4%	
RETIREMENT MATCH	29,877	29,877	24,527	27,363	(2,514)	-8%	2,836	12%	
WORKERS COMPENSATION COSTS	37,500	37,500	31,086	35,000	(2,500)	-7%	3,914	13%	
CATERING COSTS	30,000	30,000	40,000	30,000	-	0%	(10,000)	-25%	Christmas Dinner - \$35K; Misc. Meals - \$5K; Staff Appreciation Event - \$10K
PROFESSIONAL SERVICES	130,000	130,000	130,000	85,000	(45,000)	-35%	(45,000)	-35%	Town Planner moved to Development Services; Town Attorney - \$85K;
CONSULTANTS	25,000	25,000	15,000	10,000	(15,000)	-60%	(5,000)	-33%	Other consultant work - \$10K
TELEPHONE-CELL	2,400	2,400	2,400	2,400	-	0%	-	0%	Based on cost for 1 cell phone and 2 iPads
TRAVEL & TRAINING	15,000	15,000	15,000	12,000	(3,000)	-20%	(3,000)	-20%	Estimate SCAPA, ICMA, SCCMA (Stephanie T) & training for Petra (Clerk Institute)
DUES	4,450	4,450	4,450	4,450	-	0%	-	0%	Based on current year actuals
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for advertising cost
COMMUNITY ACTIVITIES	15,000	15,000	15,000	15,000	-	0%	-	0%	Hurricane Awareness Event - \$5K; Volunteer Appreciation Event - \$5K; and \$5,000 other various community activity
COMMUNITY OUTREACH	150,000	150,000	150,000	150,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OFFICE	10,000	10,000	13,000	15,000	5,000	50%	2,000	15%	Based on current year actuals
SUPPLIES - OTHER	12,000	12,000	15,000	15,000	3,000	25%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	2,000	2,000	2,000	-	0%	-	0%	Municipal copies of supplement to zoning, SC Code of Laws
MISCELLANEOUS EXPEND	15,000	15,000	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	-	-	-	2,500	2,500	NA	2,500	NA	Computer for Town Clerk
	<u>752,583</u>	<u>752,583</u>	<u>681,079</u>	<u>658,251</u>	<u>(94,332)</u>	<u>-14%</u>	<u>(22,828)</u>	<u>-3%</u>	
<b>COUNCIL DEPARTMENT</b>									
RENTAL - FACILITIES COST	6,500	6,500	6,500	6,500	-	0%	-	0%	
TRAVEL & TRAINING	10,000	10,000	500	5,000	(5,000)	-50%	4,500	900%	Mainly HLAD and MASC Annual Meeting
TELEPHONE-CELL	4,500	4,500	2,472	4,500	-	0%	2,028	82%	
SUPPLIES - OFFICE	500	500	1,000	1,000	500	NA	-	0%	
	<u>21,500</u>	<u>21,500</u>	<u>10,472</u>	<u>17,000</u>	<u>(4,500)</u>	<u>-21%</u>	<u>6,528</u>	<u>62%</u>	
<b>TOTAL ADMINISTRATION</b>	<b>\$ 774,083</b>	<b>\$ 774,083</b>	<b>\$ 691,551</b>	<b>\$ 675,251</b>	<b>\$ (98,832)</b>	<b>-13%</b>	<b>(16,300)</b>	<b>-2%</b>	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 149,011	\$ 149,011	\$ 132,733	\$ 155,000	\$ 5,989	4%	\$ 22,267	17%	Salaries for Town's biologist and an assistant
FICA ER MATCH	11,399	11,359	9,413	11,780	381	3%	2,377	25%	
INSURANCE - MEDICAL	25,401	25,401	25,503	27,154	1,853	7%	1,751	7%	
RETIREMENT MATCH	23,206	23,206	22,007	25,440	2,234	10%	3,433	16%	
PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000	-	0%	-	0%	Wildlife survey assistance
REPAIR AND MAINT - VEHICLES	3,500	3,500	2,000	5,000	1,500	43%	3,000	150%	3 vehicles (Toyota Tacoma, Massimo ATV, Amphibious Vehicle)
TELEPHONE-CELL	3,003	3,003	3,000	3,000	(3)	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,000	2,000	-	0%	-	0%	ArcGIS (\$1500)
INSURANCE-AUTO	705	705	705	776	71	10%	71	10%	Toyota Tacoma
DUES	400	400	400	400	-	0%	-	0%	
SUBSCRIPTIONS	1,200	1,200	600	600	(600)	-50%	-	0%	
PRINTING	1,000	1,000	7,000	1,000	-	0%	(6,000)	-86%	
TRAVEL & TRAINING	4,000	4,000	3,500	3,500	(500)	-13%	-	0%	Based on current year actuals
ARIAL PHOTOGRAPHY	30,000	30,000	30,000	-	(30,000)	-100%	(30,000)	-100%	
TURTLE PATROL EXPENDITURES	4,500	4,500	4,500	4,500	-	0%	-	0%	
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%	Monthly monitoring, planting, maintenance
RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	Rebat GPS, Bird Banding, Alligator GPS
COMMUNITY OUTREACH PROGRAMS	2,000	2,000	2,000	4,500	2,500	125%	2,500	125%	School groups and CWLS
WILDLIFE CONSERVANCY	35,000	35,000	35,000	25,000	(10,000)	-29%	(10,000)	-29%	SR, Landscape Revitalization, bridge signage
FISH STUDIES & EQUIPMENT	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%	Funding for projects contingent on Town's approval
POND MANAGEMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	Tissue Testing, Pond Stocking
SUPPLIES - OFFICE	5,000	5,000	5,000	5,000	-	0%	-	0%	Monthly monitoring, plantings, maintenance
SUPPLIES OTHER	700	700	500	500	(200)	-29%	-	0%	
UNIFORMS	1,500	1,500	1,200	1,200	(300)	-20%	-	0%	
VEHICLES	1,200	1,200	1,500	1,500	300	25%	-	0%	
BOOKS & PERIODICALS	-	-	-	35,000	35,000	NA	35,000	NA	Replace 2012 Tundra
EQUIPMENT - MINOR	200	200	200	200	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	2,000	2,000	2,000	2,000	-	0%	-	0%	
TOTAL DEPARTMENT EXPENDITURES	2,500	2,500	1,000	2,500	-	0%	1,500	150%	
ALLOCATION TO LOCAL ATAX:	539,425	539,425	521,761	519,659	(19,766)	-4%	(2,102)	0%	
60% OF SALARIES, PR TAXES, AND BENEFITS	125,410	125,410	113,794	131,690					
VEHICLES	-	-	-	35,000					
TURTLE PATROL COST	4,500	4,500	4,500	4,500					
	129,910	129,910	118,294	171,190					
	234,925								
ALLOCATION TO COUNTY ATAX									
RESEARCH	45,000	45,000	45,000	45,000					
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000					
WILDLIFE CONSERVANCY	77,000	77,000	77,000	70,000					
PROGRAMS	35,000	35,000	35,000	25,000					
ARIAL PHOTOGRAPHY	30,000	30,000	30,000	-					
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000					
POND MANAGEMENT	5,000	5,000	5,000	5,000					
	294,000	294,000	294,000	231,000					
TOTAL NET EXPENDITURES	\$ 115,514	\$ 115,514	\$ 109,457	\$ 117,469	\$ 1,954	2%	\$ 8,002	7%	

	2017-2018 Budget	2017-2018 Amended Budget	Actualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40300 - FINANCIAL									
SALARIES - REGULAR EMPLOYEES	\$ 163,017	\$ 163,017	\$ 202,209	\$ 211,000	\$ 47,983	28%	\$ 8,791	4%	Salaries for the treasurer, 2 accountants and receptionist (increase due to move receptionist to finance from admin)
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	25,177	25,177	29,584	33,731	8,554	34%	4,147	14%	
FICA ER MATCH	12,471	12,471	15,469	16,068	3,617	29%	619	4%	
RETIREMENT MATCH	23,461	23,461	29,116	32,339	8,938	38%	3,263	11%	
AUDITING COSTS	35,000	35,000	30,335	32,000	(3,000)	-9%	1,665	5%	Based on the contract
PROFESSIONAL SERVICES	12,000	12,000	5,000	5,000	(7,000)	-58%	-	0%	Estimate for consulting/legal cost
TELEPHONE-CELL	972	972	858	868	(104)	-11%	-	0%	Based on current year actuals - cell phone
REPAIR AND MAINTENANCE - SOFTWARE	170,000	170,000	152,906	130,000	(40,000)	-24%	(22,906)	-15%	Cost for ADP-SSOX, Integral Solution-SSK, VCS web hosting-\$1.2K, misc-\$23.8K
TRAVEL & TRAINING	10,000	10,000	10,000	10,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
COPIES	1,000	1,000	500	500	(500)	-50%	-	0%	Cost for membership to NASC and GFDA
PRINTING COSTS	2,000	2,000	2,000	5,000	3,000	150%	3,000	150%	Printing for utility billing and business license applications and drafts
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	10,000	10,000	10,000	8,000	(2,000)	-20%	(2,000)	-20%	Postage for day to day business, business license and utility billing mailing
SUPPLIES - OTHER	1,500	1,500	1,500	1,500	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	500	500	500	500	-	0%	-	0%	Estimate for periodicals
BANK COSTS	25,000	25,000	30,000	30,000	5,000	20%	-	0%	Cost for WF at terminals, bank fees & check processing -\$20K, merchant fees-\$10K
COMPUTER & SOFTWARE - MINOR	5,000	5,000	5,587	75,600	70,600	1412%	69,613	NA	Estimate for new business license software \$75K and Log me in software
TOTAL DEPARTMENT EXPENDITURES	502,098	502,098	530,574	597,186	55,088	19%	66,212	12%	
ALLOCATION TO COURT DEPARTMENT	16,963	16,963	16,963	16,963	(0)	0%	-	0%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 485,135	\$ 485,135	\$ 514,011	\$ 580,223	\$ 95,088	20%	\$ 66,212	13%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 91,121	\$ 91,121	\$ 92,890	\$ 97,000	\$ 5,879	6%	4,110	4%	Salaries for Communication Specialist and Assistant
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	14,689	14,689	14,591	15,523	834	6%	932	6%	
FICA ER MATCH	6,971	6,971	7,106	7,390	420	6%	284	4%	
RETIREMENT MATCH	12,486	12,486	12,587	15,223	2,737	22%	2,636	21%	
TELEPHONE-CELL	1,800	1,800	921	720	(1,080)	-60%	(201)	-22%	Cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	8,300	8,300	8,000	8,000	(300)	-4%	-	0%	Adobe and Constant contact membership
PRINTING COSTS	6,400	6,400	5,000	6,000	(400)	-6%	1,000	20%	Estimate for magnets for renting program
PRINTING - TOWN NOTES	14,400	14,400	16,000	16,000	1,600	11%	-	0%	Cost for printing Town Notes
TRAVEL & TRAINING	3,500	3,500	3,500	4,000	500	14%	500	14%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	1,200	1,200	1,200	1,200	-	0%	-	0%	Estimate for office supplies
SUPPLIES - OTHER	600	600	600	600	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	5,000	5,000	5,000	6,000	1,000	20%	1,000	20%	Customized Town app creation
MISCELLANEOUS EXPEND	5,000	5,000	2,000	1,000	(4,000)	-80%	(1,000)	-50%	
TOTAL DEPARTMENT EXPENDITURES	173,466	173,466	171,394	180,656	7,190	4%	9,262	5%	
ALLOCATION TO ARTS & CULTURAL FUND	48,539	48,539	48,539	60,940	12,401	26%	12,401	26%	75% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	124,927	124,927	122,855	119,716	(5,211)	-4%	(9,139)	-3%	
Department: 40600 - COURT DEPARTMENT									
SALARIES - REGULAR EMPLOYEES	12,360	12,360	12,360	12,854	494	4%	494	4%	30% of finance clerk salary
INSURANCE - MEDICAL	1,847	1,847	1,847	1,976	129	7%	129	7%	
FICA ER MATCH	946	946	946	984	38	4%	38	4%	
RETIREMENT MATCH	1,676	1,676	1,676	1,644	168	10%	168	10%	
TELEPHONE-CELL	1,200	1,200	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	2,200	2,200	1,500	1,500	(700)	-32%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	260	260	260	260	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	200	200	1,700	200	-	0%	(1,500)	-88%	
	\$ 20,683	\$ 20,683	\$ 21,489	\$ 20,818	\$ 129	1%	\$ (671)	-3%	



	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>Department: 40900 - PUBLIC SAFETY DEPARTMENT</b>									
SALARIES - DEPUTIES	\$ 501,648	\$ 501,648	\$ 501,648	\$ 336,772	\$ (164,876)	-33%	\$ (164,876)	-33%	Based on the current contract for 2nd and 3rd shift
OVERTIME	10,000	10,000	10,000	5,000	(5,000)	-50%	(5,000)	-50%	
FICA ER MATCH	45,100	45,100	45,100	26,268	(18,832)	-42%	(18,832)	-42%	
RETIREMENT MATCH	69,379	69,379	69,379	45,464	(23,915)	-34%	(23,915)	-34%	
COUNTY DEPUTY VEHICLE FEES	16,000	16,000	16,000	7,300	(8,700)	-54%	(8,700)	-54%	Based on current contract -SID per deputy per shift
COUNTY RADIO COSTS	9,000	9,000	9,000	3,255	(5,745)	-64%	(5,745)	-64%	
CCSO CONTRACT	-	-	-	690,000	690,000	N/A	690,000	N/A	Based on the assumption 1st shift is contracted with CCSO
TOTAL DEPARTMENT EXPENDITURES	651,127	651,127	651,127	1,114,059	462,932	71%	462,932	71%	
ALLOCATION TO STATE ATAX	423,000	423,000	423,000	385,000	(38,000)	-9%	(38,000)	-9%	Salaries and payroll taxes allocated to SATAX
ALLOCATION TO LOCAL ATAX	109,208	109,208	109,208	561,951	452,743	N/A	452,743	N/A	Salaries and payroll taxes allocated to LATAX
TOTAL NET EXPENDITURES	228,127	228,127	228,127	167,109	48,189	21%	48,189	21%	
<b>Department: 40800 - PUBLIC WORKS</b>									
SALARIES	-	-	68,706	81,000	81,000	N/A	12,294	15%	Salary for 1 employee
INSURANCE - MEDICAL	-	-	10,668	11,387	11,387	N/A	719	6%	
FICA ER MATCH	-	-	5,933	6,171	6,171	N/A	237	4%	
RETIREMENT MATCH	-	-	12,401	15,223	15,223	N/A	2,822	19%	
REPAIR AND MAINT - VEHICLES	-	-	-	3,000	3,000	N/A	3,000	100%	
TELEPHONE-CELL	-	-	1,472	1,472	1,472	N/A	-	0%	
INSURANCE-AUTO	-	-	-	1,370	1,370	N/A	1,370	100%	
VEHICLE	-	-	-	30,000	30,000	N/A	30,000	100%	New vehicle-Toyota Tacoma
TRAVEL & TRAINING	-	-	-	3,000	3,000	N/A	3,000	100%	
SUPPLIES - OFFICE	-	-	1,832	2,600	3,000	N/A	168	8%	
UNIFORMS	-	-	460	800	800	N/A	340	43%	
	\$ -	\$ -	\$ 101,472	\$ 155,422	\$ 156,422	N/A	53,951	53%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 41500- COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 478,990	\$ 478,950	\$ 401,272	\$ 465,000	\$ (13,990)	-3%	\$ 63,728	16%	Salaries for Community Dev. Services (add Planner, move Rusty to Public Works)
OVERTIME	3,500	3,500	1,000	3,500	-	0%	2,500	250%	
INSURANCE - MEDICAL	71,610	71,610	55,194	65,862	(5,748)	-8%	10,668	19%	
FICA ER MATCH	36,643	36,643	25,795.98	31,729	(4,914)	-13%	5,933	23%	
RETIREMENT MATCH	77,211	77,211	52,549	64,949	(12,262)	-16%	12,401	24%	
TUITION REIMBURSEMENT	17,595	17,595	7,000	7,000	(10,595)	-60%	-	0%	
ADVERTISING COSTS	1,200	1,200	1,200	1,200	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for BZA meetings
PROFESSIONAL SERVICES	7,800	7,800	35,000	15,000	7,200	92%	(20,000)	-57%	Duncan & Parnell document services
CONSULTING	-	-	-	60,000	60,000	NA	60,000	NA	3rd party inspector
REPAIR AND MAINT - VEHICLES	19,824	19,824	19,824	19,824	-	0%	-	0%	An estimate for gas and repairs for 5 vehicles
REPAIR AND MAINT - SOFTWARE	600	600	600	600	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	7,620	7,620	5,500	7,620	-	0%	1,120	17%	Cost for 5 cell phones and 2 Ipads
INSURANCE-AUTO	4,642	4,642	4,980	5,478	836	18%	498	10%	10% increase in premiums
DUES	4,035	4,035	4,035	4,035	-	0%	-	0%	Estimate for dues
VEHICLE	-	-	-	35,000	35,000	NA	35,000	NA	To replace 2013 Tundra
TRAVEL & TRAINING	27,065	27,065	20,000	19,500	(7,565)	-28%	(500)	-3%	Estimate for registration fees and travel to attend conferences and courses
PRINTING	200	200	2,485	-	(200)	-100%	(2,485)	-100%	Decals printing moved to finance department
SUPPLIES - OFFICE	4,200	4,200	4,200	7,482	3,282	78%	3,282	78%	Including departmental copies, and supplies
SUPPLIES - OTHER	2,960	2,960	2,960	2,960	-	0%	-	0%	Safety equipment-replacement of safety items in disaster go boxes
UNIFORMS	4,400	4,400	4,400	4,400	-	0%	-	0%	6-staff members uniforms
MISCELLANEOUS	-	-	120	120	120	NA	-	0%	Plate and registration check
EQUIPMENT MINOR	15,000	15,000	5,000	10,200	(4,800)	-32%	5,200	104%	IVR System, 3 radios
COMPUTER & SOFTWARE - MINOR	1,500	1,500	1,500	3,200	1,700	113%	1,700	113%	Computer for 3rd party inspector
	<u>\$ 781,595</u>	<u>\$ 791,595</u>	<u>\$ 660,614</u>	<u>\$ 839,659</u>	<u>\$ 48,064</u>	<u>6%</u>	<u>179,045</u>	<u>27%</u>	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 81,800	\$ 81,800	\$ 80,000	\$ 100,000	\$ 18,200	22%	\$ 10,000	11%	
SOLID WASTE DISPOSAL	915,000	915,000	915,000	957,000	42,000	5%	42,000	5%	Based on the new contract, beach excluded, plus \$10k clean area around trash pickup plus \$30K/mile. Based on assumption \$1.7k/monthly office cleaning, \$300 monthly cleaning supplies, floor polishing-57k, windows cleaning -\$52.4k
CUSTODIAL COSTS	25,000	25,000	15,000	45,000	20,000	80%	30,000	200%	
LANDSCAPING COSTS - MINOR	180,000	180,000	210,000	220,000	40,000	22%	10,000	5%	Based on the contract \$160k plus estimate for mulch \$40k and misc-20K
BEACH PATROL COSTS	299,165	299,165	299,165	320,765	21,600	7%	21,600	7%	Based on the contract with Island Services
BEACH UPKEEP	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Based on the contract with Carolina Waste, plus \$10k for vehicle access repairs
REPAIR & MAINT - BUILDING	3,000	3,000	30,000	32,000	29,000	567%	2,000	7%	HVAC, generator annual service, window clearing, and curb cuts
REPAIR AND MAINT - EQUIPMENT	3,000	3,000	13,000	5,000	2,000	67%	(8,000)	-62%	Light repairs and replacements at the Round A Bout
PEST CONTROL COSTS	2,400	2,400	6,820	7,000	4,600	192%	180	3%	Pest and mosquito control and termite bond
RENTAL-BUILDING	22,832	22,832	-	-	(22,832)	-100%	-	NA	
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases, based on current year actuals
INSURANCE - DATA PRO	305	305	385	454	149	49%	59	15%	15% increase in premiums
INSURANCE - LIAB/TOR	25,000	25,000	27,939	32,130	7,130	29%	4,191	15%	15% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPERTY	13,700	13,700	9,705	11,370	(2,330)	-17%	1,665	17%	12% increase in premiums
INSURANCE - D&O	35,000	35,000	30,405	34,955	(34)	0%	4,561	15%	15% increase in premiums
TELEPHONE - REGULAR	20,000	20,000	20,000	20,000	-	0%	-	0%	Based on current year actuals
EMERGENCY COMMUNICATION COST	10,000	10,000	10,000	12,000	2,000	20%	2,000	20%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	6,000	6,000	6,000	8,000	2,000	33%	2,000	33%	Estimate for building and surveillance cameras, request for additional camera
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	15,000	15,000	10,370	15,000	-	0%	4,630	45%	Based on current year actuals
ELECTRICITY COSTS	32,000	32,000	60,000	60,000	28,000	88%	-	0%	
SIGNS & FENCES - MINOR COSTS	100,000	100,000	60,000	6,000	(94,000)	-94%	(74,000)	-93%	Repairs to beach signage
EQUIPMENT - MINOR	-	-	-	30,000	30,000	NA	30,000	100%	Interior lift
STORM CLEAN UP	-	-	277,038	-	-	NA	(277,038)	-100%	
ALLOCATION TO STATE ATAX	1,878,262	1,878,262	2,199,837	2,016,684	136,422	7%	(183,153)	-8%	
ALLOCATION TO COUNTY ATAX	190,000	190,000	155,000	100,000	(90,000)	-47%	(95,000)	-49%	Beach Patrol
ALLOCATION TO LOCAL ATAX	172,529	172,529	166,365	282,465	109,936	64%	116,100	70%	
ALLOCATION TO HOSPITALITY ATAX	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	219,750	219,750	215,538	219,750	-	0%	3,812	2%	
TOTAL NET EXPENDITURES	\$ 1,253,983	\$ 1,253,983	\$ 1,580,534	\$ 1,361,469	107,486	9%	(219,055)	-14%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 100,000	50%	\$ 100,000	50%	Estimate for Parkway
GENERAL INSURANCE - BRIDGE	6,000	6,000	28,789	29,077	23,077	385%	288	1%	Estimate for bridge insurance
PROFESSIONAL SERVICES	40,000	40,000	40,000	50,000	10,000	25%	10,000	25%	Estimate for misc engineering
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>247,000</u>	<u>247,000</u>	<u>269,789</u>	<u>380,077</u>	<u>133,077</u>	<u>54%</u>	<u>110,288</u>	<u>41%</u>	
Department: 41400 - CERT TEAM									
CERT TEAM	3,000	3,000	3,000	3,000	-	0%	-	0%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 STATE ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,832,000	\$ 1,432,000	\$ 1,530,066	\$ 1,560,667	\$ (71,333)	-4%	\$ 30,601	2%	Estimated 2 % decrease based on recent collections
INTEREST REVENUE	-	-	5,000	5,000	5,000	NA	-	0%	
	1,832,000	1,432,000	1,535,066	1,565,667	(66,333)	-4%	30,601	2%	
<b>EXPENDITURES:</b>									
PROMOTIONAL FUND	509,600	509,600	459,020	469,700	(39,900)	-8%	10,660	2%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,126,000	1,128,000	1,178,000	1,100,000	(78,000)	-7%	(28,000)	-2%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,637,600	1,637,600	1,587,020	1,569,700	(67,900)	-4%	(17,340)	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,600)	\$ (5,600)	\$ (51,954)	\$ (4,033)	\$ 1,567	-28%	\$ 47,921	-92%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 COUNTY ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>REVENUES:</b>									
COUNTY ACCOMMODATION TAX	\$ 422,000	\$ 422,000	\$ 422,000	\$ 484,000	\$ 62,000	15%	\$ 62,000	15%	15% Increase
INTEREST REVENUE	5,000	5,000	10,000	10,000	5,000	100%	-	0%	Based on current year actuals
<b>TOTAL CATAX REVENUES</b>	<b>427,000</b>	<b>427,000</b>	<b>432,000</b>	<b>494,000</b>	<b>67,000</b>	<b>16%</b>	<b>62,000</b>	<b>14%</b>	
<b>EXPENDITURES:</b>									
WATER & SEWAGE	4,375	4,375	8,000	15,000	10,625	243%	7,000	88%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	500	500	5,000	5,000	4,500	900%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	50% allocation from GF
PEST CONTROL COSTS	250	250	500	500	250	100%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500	-	0%	-	0%	50% allocation from GF
SECURITY SYSTEM COSTS	185	185	200	200	14	8%	-	0%	50% allocation from GF
AERIAL PHOTOGRAPHY	30,000	30,000	30,000	-	(30,000)	-100%	(30,000)	NA	
BEACH PATROL COSTS	289,165	289,165	289,165	310,765	21,600	7%	21,600	7%	Amended for rent contract with Island Beach Services
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%	
ENVIRONMENTAL RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	Bobcats GPS, Bird banding, Interns, Alligators
EDUCATIONAL PROGRAMS	35,000	35,000	35,000	22,500	(12,500)	-36%	(12,500)	-36%	
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	Estimate for fish tissue testing and stacking
POND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	NA	
ELECTRICITY COSTS	4,000	4,000	10,000	10,000	6,000	150%	-	0%	50% allocation from GF
<b>TOTAL CATAX EXPENDITURES</b>	<b>645,976</b>	<b>645,976</b>	<b>660,365</b>	<b>618,465</b>	<b>(27,511)</b>	<b>-4%</b>	<b>(41,900)</b>	<b>-6%</b>	
FUND ALLOCATIONS TO OTHER FUNDS:									
ALLOCATE TO SATAX	(120,000)	(120,000)	(155,000)	(100,000)	90,000	-42%	95,000	-49%	
<b>TOTAL CATAX FUND EXPEND, ALLOCATIONS</b>	<b>455,976</b>	<b>455,976</b>	<b>465,365</b>	<b>518,465</b>	<b>62,489</b>	<b>14%</b>	<b>53,100</b>	<b>11%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (28,976)</b>	<b>\$ (28,976)</b>	<b>\$ (33,365)</b>	<b>\$ (24,465)</b>	<b>\$ 84,511</b>	<b>-32%</b>	<b>\$ 103,300</b>	<b>-21%</b>	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 LOCAL ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>REVENUES:</b>									
LOCAL ACCOMMODATION TAX	\$ 988,000	\$ 988,000	\$ 988,000	\$ 1,007,760	\$ 19,760	2%	\$ 19,760	2%	Based on the trend-2% increase
INTEREST REVENUE	5,000	5,000	25,000	25,000	-	0%	-	0%	Based on current year actuals
<b>TOTAL LATAX REVENUES</b>	<b>993,000</b>	<b>993,000</b>	<b>1,013,000</b>	<b>1,032,760</b>	<b>19,760</b>	<b>2%</b>	<b>19,760</b>	<b>2%</b>	
<b>EXPENDITURES:</b>									
SALARIES - REGULAR EMPLOYEES	89,407	89,407	79,640	93,000	3,593	4%	13,360	17%	60% of the biologist payroll
FICA ER MATCH	6,840	6,840	5,648	7,074	234	3%	1,426	25%	
INSURANCE - MEDICAL	15,240	15,240	15,302	16,352	1,112	7%	1,050	7%	
RETIREMENT MATCH	13,924	13,924	15,704	15,264	1,840	10%	2,060	16%	
DEPUTIES COST	109,208	109,208	-	561,551	452,743	415%	561,951	NA	
BEACH KEEPER	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Based on the contract with Carolina Waste, plus \$10k for vehicle access repairs
TURTLE PATROL	4,500	4,500	4,500	4,500	-	0%	-	0%	
VEHICLE	-	-	-	35,000	35,000	NA	35,000	NA	
COMMUNITY OUTREACH/MOTORING RETREAT	-	-	-	15,000	15,000	100%	15,000	100%	Recommended by W&M
PRINTING COSTS	7,000	7,000	-	-	(7,000)	-100%	-	NA	
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	-	0%	-	NA	
<b>TOTAL LATAX EXPENDITURES</b>	<b>290,619</b>	<b>290,619</b>	<b>162,794</b>	<b>803,641</b>	<b>513,022</b>	<b>177%</b>	<b>640,447</b>	<b>354%</b>	
<b>FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:</b>									
TRANSFER TO ARTS & CULTURAL FUND	219,361	219,361	219,361	223,993	4,631	2%	4,631	2%	
TRANSFER TO CAPITAL FUND	200,000	200,000	200,000	1,201,552	1,001,552	501%	1,001,552	501%	Future Beach Renovation - 20% of LATAX revenue, plus one time \$1M transfer
<b>TOTAL LATAX FUND EXPEND, TRANSFERS &amp; ALLOCATIONS</b>	<b>709,980</b>	<b>709,980</b>	<b>582,155</b>	<b>2,229,185</b>	<b>1,519,205</b>	<b>214%</b>	<b>1,646,183</b>	<b>173%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 283,020</b>	<b>\$ 283,020</b>	<b>\$ 430,845</b>	<b>\$ (1,196,425)</b>	<b>\$ (1,499,445)</b>	<b>-530%</b>	<b>\$ (1,627,270)</b>	<b>-328%</b>	

TOWN OF KAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 BEVERAGE PERMITS FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>REVENUES:</b>									
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	45,000	45,000	45,000	-	0%	-	0%	
<b>FUND TRANSFERS TO OTHER FUNDS:</b>									
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
	50,000	50,000	50,000	50,000	-	0%	-	0%	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	



TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 HOSPITALITY TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>REVENUES:</b>									
HOSPITALITY TAX	\$ 566,000	\$ 566,000	\$ 566,000	\$ 577,320	\$ 11,320	2%	\$ 11,320	2%	Based on the trends-2% increase
INTEREST REVENUE	5,000	5,000	5,000	70,000	15,000	300%	-	0%	Based on current year actuals
TOTAL HOSPITALITY TAX REVENUES	571,000	571,000	586,000	597,320	26,320	5%	11,320	2%	
<b>EXPENDITURES:</b>									
WATER & SEWAGE	64,750	64,750	64,750	64,750	-	0%	-	0%	
LANDSCAPING COSTS - MINOR	133,000	133,000	133,000	133,000	-	0%	-	0%	Irrigation for K3 Parkway, round a bout, Beachwalker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	15,000	15,000	11,888	15,000	-	0%	3,812	14%	Contract with Greenery for maintenance of K3 Parkway, round a bout, Beachwalker Dr and Betsy Kerrison Parkway
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	Estimate for Christmas decorations
TOTAL EXPENDITURES	219,750	219,750	215,938	219,750	-	0%	3,812	2%	Electricity for round a bout lights
LIQUIDATION OF OTHER FUNDS	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER TO ARTS & CULTURAL FUND	100,000	100,000	100,000	1,115,454	1,015,454	1015%	1,015,454	1015%	
TRANSFER TO CAPITAL FUND	341,250	341,250	337,938	1,337,214	1,015,464	297%	1,019,276	102%	20% of Hospitality tax revenue and 5% one time transfer for tourism related infrastructure
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	341,250	341,250	337,938	1,337,214	1,015,464	297%	1,019,276	102%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 229,250	\$ 229,250	\$ 248,062	\$ (759,894)	\$ (189,144)	-133%	\$ (1,007,956)	-166%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 ARTS & CULTURAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>SOURCES:</b>									
TRANSFER FROM LATAX FUND	\$ 219,361	\$ 219,361	\$ 219,361	\$ 223,993	\$ 4,632	2%	\$ 4,631.72	2%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	-	0%	-	0%	
TICKET SALES	-	-	20,927	-	-	NA	(20,927)	-100%	
<b>TOTAL SOURCES</b>	<b>359,361</b>	<b>359,361</b>	<b>380,288</b>	<b>363,993</b>	<b>4,632</b>	<b>1%</b>	<b>(16,295)</b>	<b>-4%</b>	
<b>EXPENDITURES:</b>									
PAYROLL & RELATED EXPENSES	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
OFFICE/PRINTING EXPENSES	3,053	3,053	3,053	3,053	-	0%	-	0%	
ARTS COUNCIL	115,000	115,000	125,927	115,000	-	0%	(10,927)	-9%	
ADMINISTRATIVE COST	3,000	3,000	5,000	3,000	-	0%	(2,000)	-40%	
CULTURAL EVENTS	182,000	182,000	190,000	182,000	-	0%	(8,000)	-4%	
<b>TOTAL EXPENDITURES</b>	<b>359,361</b>	<b>359,361</b>	<b>380,288</b>	<b>363,993</b>	<b>-</b>	<b>0%</b>	<b>(20,927)</b>	<b>-53%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,632</b>	<b>1%</b>	<b>\$ 4,632</b>	<b>49%</b>	

TOWN OF KAWAHA ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 VICTIMS ASSISTANCE FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>SOURCES:</b>									
VICTIMS ASSISTANCE FEES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
TOTAL SOURCES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
<b>EXPENDITURES:</b>									
CONTRIBUTIONS TO VICTIMS PROGRAMS	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
TOTAL EXPENDITURES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/19  
 CAPITAL FUND

	2016-2017 Budget	2016-2017 Amended Budget	Actualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>REVENUES &amp; SOURCES:</b>									
TRANSFER FROM GENERAL FUND	\$ 726,617	\$ 726,617	\$ 840,540	\$ 370,585	\$ (356,031)	-49%	\$ (469,954)	-56%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	200,000	200,000	200,000	1,201,552	1,001,552	501%	1,001,552	501%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	100,000	100,000	100,000	1,115,464	1,015,464	1015%	1,015,464	1015%	
INTEREST	-	-	10,000	20,000	20,000	NA	10,000	100%	
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>1,076,617</b>	<b>1,076,617</b>	<b>1,200,540</b>	<b>2,757,602</b>	<b>1,680,985</b>	<b>156%</b>	<b>1,547,062</b>	<b>129%</b>	
<b>EXPENDITURES:</b>									
MUNICIPAL BUILDING/CONSTRUCTION	355,648	355,648	469,238	-	(355,648)	-100%	(469,238)	-100%	
DEBT SERVICE/PRINCIPAL	333,000	333,000	333,333	333,333	333	NA	-	NA	
DEBT SERVICE/INTEREST	37,969	37,969	37,969	37,253	(716)	-2%	(716)	-2%	
<b>TOTAL EXPENDITURES</b>	<b>726,617</b>	<b>726,617</b>	<b>840,540</b>	<b>370,586</b>	<b>(356,031)</b>	<b>-49%</b>	<b>(469,954)</b>	<b>-56%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 2,387,016</b>	<b>\$ 2,037,016</b>	<b>582%</b>	<b>\$ 2,017,016</b>	<b>560%</b>	

Town of Kiawah Island  
 Five Year Capital Improvements Plan

<u>Capital Expenditures</u>	<u>Annualized FY2018</u>	<u>Budget Draft</u>		<u>Projected FY2020</u>	<u>Projected FY2021</u>	<u>Projected FY2022</u>	<u>Projected FY2023</u>
		<u>FY2019</u>					
Building/Construction Cost	\$ 442,409	\$ -		\$ -	\$ -	\$ -	\$ -
Beach Renourishment	119,000	-		1,000,000	-	-	-
Beachwalker Drainage Repair	45,647	-		-	-	-	-
KI Parkway Resurfacing	94,945	-		-	-	-	-
KI Parkway Geotechnical Evaluation	-	-		-	-	-	-
KI Parkway Resurfacing Engineering	-	300,000		2,000,000	-	-	-
KI Bridge Repair	58,000	-		-	-	-	-
Kiawah River Shoreline Erosion	-	-		-	-	-	-
Turn Lane on Beachwalker Drive	-	-		-	-	-	-
Vehicles	-	-		-	-	-	-
· Administration	-	-		32,000	-	-	-
· Building Department	-	-		-	60,000	-	-
· Code Enforcement	-	36,000		-	-	36,000	-
· Public Works	-	30,000		-	-	-	-
· Wildlife/Turtle Patrol	-	36,000		30,000	-	-	-
Equipment	-	30,000		2,000	-	-	6,000
Computers & Software	-	88,000		-	4,000	-	-
<b>Total Capital Expenditures</b>	<b>\$ 760,001</b>	<b>\$ 520,000</b>		<b>\$ 3,064,000</b>	<b>\$ 64,000</b>	<b>\$ 36,000</b>	<b>\$ 6,000</b>