

Changes from the FY2021 Budget Draft presented at W&M on 4/28/20:

1. Increase in the local option, hospitality, state and local accommodation taxes due to the change in assumptions FY21 collection. Change from 30% to 50% in the first quarter and from 30% to 75% in second quarter. Total increase of \$584K.
2. Elimination of CATAX funding from County, decrease of \$492K.
3. Tourism and Recreation line item increased by \$60K due to the following items:
 - Increase of funding to Promotional Fund of \$78K
 - Increase in funding to SATAX applicants of \$23K
 - Decrease of funding for wildlife projects and research of \$27K
 - Decrease in funding for KI Conservancy of \$14K. The total reduction is 30% of last year funding
4. Decrease of \$200K for KI Parkway landscaping. The total project cost is budgeted at \$500K.
5. Decrease of \$15k in Utilities in Supplies line items. Further analysis of historical utilities cost and proposed new landscaping design help find some cost savings in electricity and water usage. New landscaping with less sod will allow to use drip compared to spray irrigation that is more efficient and uses less water.

NARRATIVE HIGHLIGHTS*

REVENUES

- ✓ Building Permits revenue is estimated at 15%, or approximately \$117k decrease mostly attributable to slow down in new construction activity on the island. There are no special projects permit revenue budgeted in FY21.
- ✓ The Town estimates a 17%, or approximately \$467K decrease in Business License revenue FY20-21 related to major drop in revenues for the big entities on the Island.
- ✓ Franchise fees show &%, or \$57K increase. Electric Franchise, ATT and Comcast franchise fees are budgeted with no change when compared to current year projections. Beach Service are budgeted as per contract at \$300K.
- ✓ Local Option Sales Tax** is projected to increase by 5% or approximately \$23K.
- ✓ State Accommodation Tax** revenue is projected at 11%, or approximately \$138K increase.
- ✓ Local Accommodation Tax** revenue shows 19%, or approximately \$116K increase.
- ✓ County Accommodation Tax revenue shows 100%, or \$354K decrease, as the County announced no funding FY21.
- ✓ Hospitality Tax** revenue shows 5%, or \$ approximately \$19K increase.
- ✓ Solid Waste revenue is estimated same as in the current year.
- ✓ Interest Revenue shows 5%, or \$18K decrease, attributable to funding KI Parkway project from the reserves and falling interest rates.
- ✓ Other revenues include the following sources:
 1. Aid to Subdivision - \$35K, no change compared to current year projections.
 2. Planning Fees - \$10K, no change compared to current year projections.
 3. Court Fees & Fines - \$25K, 67%, or \$10K increase attributable to hiring additional Code Enforcement resources for STR properties.
 4. Beverage Permits revenue - \$45K, no change compared to current year projections.
 5. Victim's Assistance Fees - \$10K, no change compared to current year projections.
 6. Miscellaneous revenue - \$35K, no change compared to current year projections.

**Following assumptions were used to budget revenues:

1. For 1st Qtr of FY21 we use 50% of actual collection for that quarter in FY20
2. For the 2nd Qtr of FY21 we use 75% of actual collection for that quarter in FY20
3. For 3rd and 4th Qtr of FY21 we use 100% of actual collection for those quarters in FY19
4. For current year projections we use actuals collected plus 10%.

EXPENDITURES

- ✓ The personnel cost shows 3%, or approximately \$54K increase compared to FY2020 projections. This increase is attributable to the following items:
 - 5. The budget includes funding for 19 regular, full-time employees compared to 18 employees for 6 months in FY19 (new position for STR clerk was created in late December 2019).
 - 6. The budget has \$17k for one-time salary adjustment effective 1/1/21 to offset the increase in medical premiums. The increase would be a result of change in funding in the premium structure to 20-employee, 80- employer and elimination of current subsidy. The adjustment amount is approximately \$1,330 for single coverage (12 employees), \$790 for employee and child coverage (1 employee) and \$240 for employee and spouse coverage (3 employees).
 - 7. The budget includes 1%, or \$22K increase in SC Retirement System effective July 1, 2020.
 - 8. This budget includes announced by PEBA 7% increase in Town's health insurance contributions effective January 1, 2021.

- ✓ This budget includes continued funding for law enforcement coverage on the Island. The cost for the Off-Duty Deputies is showing a 4%, or \$16K decrease when compared to FY20 projections. This variance relates to actual staffing coverage of 80% that is offset by an increase in coordinator fees to reflect coordination of deputies on all 3 shifts. Cost of the contract with CCSO shows a decrease of 48 % or \$319K. The variance is attributable to purchase of 4 vehicles with the equipment in current year; FY21 budget includes reoccurring cost only.

- ✓ STR Code Enforcement is budgeted with no change based on the contract with Island Services.

- ✓ Utilities and Supplies show an increase of 16%, or \$36K and consist of following line items:
 - 1. Utilities show 7%, or \$10K increase compared to FY2012 projections, mostly attributable to irrigation cost for new KI Parkway landscaping.
 - 2. General Supplies show 4%, or \$3.7K decrease when compared to FY2020 projections.
 - 3. Minor Assets show a 243%, or approximately \$28K increase when compared to FY2020 projections and include requests for 3 computers, computer upgrades and deer removal equipment (\$12K for 3 firearms, optics, tree stands. gun lights and ammunition)

- ✓ Advertising cost shows a decrease of 9%, or approximately \$500.

- ✓ Communication cost shows an increase of 12%, or approximately \$6K related to change to a new phone provider.

- ✓ Waste management shows an increase of 3%, or \$30K related to 2% CIP increase request from Carolina Waste contingent on performance improvements.

- ✓ Insurance cost shows an increase of 29%, or approximately \$32K attributable to the Insurance Reserve Fund premium increase.

- ✓ Professional Services show a decrease of 11%, or approximately \$14K and include the following:
 - a. \$85K for Town Attorney (\$72K -contract and \$13k for reimbursable expenses, such as mileage and copies)
 - b. \$25K for annual audit (\$1K increase)

- ✓ Consultant cost has decreased by 89%, or approximately \$513K. Under the line item

Consultants, funding was budgeted for various services including:

1. \$27.5K for miscellaneous legal and consulting services (\$134K decrease from current year projections related to majority of the HR&A engagement completed in FY20)
 2. \$10K for tallow tree and \$10K for deer removal/ processing (\$19.8K increase from FY20 projected in Environmental department)
 3. \$5K for stenographers (no change)
 4. \$9K for documents management (no change)
- ✓ Maintenance cost shows 4%, or approximately \$19K increase when compared to FY2020 projections and consists of the following:
 1. Software Maintenance shows 1%, or \$2K increase when compared to current year projections.
 2. Building and Vehicle Maintenance shows 4%, or \$2K increase.
 3. Island Maintenance shows 7%, or \$15K increase attributable to a request of \$15K for the speed tables on Beachwalker Drive.
 - ✓ Travel & Training shows 15%, or approximately \$7K increase when compared to FY2019 projections.
 - ✓ Rental cost for the copiers and postage machine has no change.
 - ✓ Tourism & Recreation shows 2%, or approximately \$30K increase compared to current year projections. The line item consists of funding for the following items:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
Arts & Cultural	\$55,460			\$92,820	\$10,120	\$158,400
Promotional Fund		\$381,307				\$381,307
SATAX Applicants*		\$489,000				\$489,000
Beach patrol		\$50,000	\$270,765			\$320,765
Beach monitoring			\$50,000			\$50,000
Wildlife			\$54,700	\$7,000		\$61,700
KI Conservancy			\$49,000			\$49,000

*Assuming 50% of current year funding in SATAX for the Town applications.

- ✓ Other Cost line item shows 10%, or \$30k decrease and includes banking, catering, community activities and outreach, dues and subscriptions, contingency and miscellaneous expenditures.
- ✓ The budget reflects requests for the following capital expenditures:
 1. \$500K- KI Parkway Landscaping
- ✓ The budget includes the following interfund transfers:
 1. \$357,916 from GF to Capital Fund for debt service
 2. \$55,460 from GF to AC for Arts Council events
 3. \$188,335 from LATAX to AC for cultural events and partial salaries
 4. \$146,902 from LATAX to Capital Fund for future beach renourishment
 5. \$146,902 from LATAX to Capital Fund to an emergency fund
 6. \$231,750 from LATAX to GF for 45% of the cost for landscaping for KI Parkway
 7. \$50,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs

8. \$10,120 from Hospitality Tax Fund to AC for cultural events
9. \$82,272 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs
10. 82,272 from Hospitality Tax Fund to Capital to emergency fund
11. \$216,000 from Hospitality Tax Fund to GF for 40% of the cost for landscaping for KI Parkway

*FY21 budgeted numbers are compared to current year projected actuals.

Town of Kiawah Island
 Budget Proposal FY2021 to Annualized Budget FY2020
 All Funds Consolidated
 Cash Basis

	Budgeted Sources & Uses				
	Budget FY 2020	Annualized FY2020	Budget FY2021/Draft 3	FY2019 Annualized Variance	%
Revenues*:					
Building Permits	\$ 1,121,173	\$ 781,718	\$ 664,493	\$ (117,225)	-15%
Building Permits/Special Projects	650,000	-	-	-	NA
Business Licenses	2,333,980	2,733,980	2,267,184	(466,796)	-17%
Franchisee Fees	882,588	798,794	856,184	57,390	7%
Local Option tax	572,128	449,275	472,073	22,798	5%
State ATAX	1,695,198	1,217,439	1,356,025	138,586	11%
Local ATAX	1,037,993	618,926	734,510	115,584	19%
County ATAX	492,000	354,000	-	(354,000)	-100%
Hospitality Tax	588,866	392,115	411,357	19,242	5%
Solid Waste Fees	566,000	598,315	600,000	1,685	0%
Interest	345,000	340,000	312,500	(27,500)	-8%
Other	180,000	173,000	160,000	(13,000)	-8%
Total Revenue	10,464,926	8,457,562	7,834,325	(623,237)	-7%
Expenses**:					
Salaries	1,231,833	1,226,692	1,273,140	(46,449)	-4%
Overtime	4,200	3,200	3,500	(300)	-9%
Benefits	381,710	376,402	380,376	(3,974)	-1%
Payroll Tax	124,874	120,024	125,543	(5,518)	-5%
Employee Subtotal	1,742,617	1,726,318	1,782,559	(56,241)	-3%
Public Safety/Payroll and Related Cost/ Off Duty Deputies	491,645	455,869	439,014	16,855	4%
Public Safety/CCSO Contract	502,748	665,084	345,880	319,204	48%
STR Code Enforcement	-	288,580	288,580	-	0%
Utilities & Supplies	243,200	229,391	265,343	(35,952)	-16%
Advertising	4,500	4,950	4,500	450	9%
Communications	49,688	46,178	51,820	(5,642)	-12%
Waste Management	1,013,000	1,004,000	1,034,080	(30,080)	-3%
Insurance	139,721	108,570	140,556	(31,986)	-29%
Professional Services	140,000	125,032	111,000	14,032	11%
Consultants	318,000	574,363	61,500	512,863	89%
Maintenance	512,520	433,799	453,160	(19,361)	-4%
Travel & Training	56,500	46,200	53,300	(7,100)	-15%
Rentals	41,000	41,000	41,000	-	0%
Tourism & Recreations	1,948,771	1,477,612	1,507,172	(29,561)	-2%
Contributions	150,000	150,000	150,000	-	0%
Other	251,033	285,966	246,945	39,021	14%
Capital Outlay:					
Infrastructure and Landscaping	-	1,900,026 ***	500,000	1,400,026	74%
Vehicles	30,000	35,839	-	35,839	100%
Other	6,000	26,000	-	26,000	100%
Debt Service	362,378	362,378	357,916	4,462	1%
Total Expenses	8,003,321	9,987,155	7,834,325	2,152,829	22%
Net Changes in Fund Balance	\$ 2,461,605	\$ (1,529,593)	\$ 0	\$ 2,298,107	-150%

*Annualized Revenues FY20 do not include unbudgeted revenues of \$50K: Webster Rogers settlement

** Annualized Expenses do not include unbudgeted expenditures for after hurricane cleanup of \$771K

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/2021
 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 - 6/30/19 AUDITED	\$ 10,420,485	\$ 187,672	\$ 1,404,797	\$ 2,709,019	\$ 29,174	\$ 2,222,901	\$ 21,150	\$ -	\$ 4,279,132	\$ 21,274,330
SOURCES:										
REVENUES	5,742,899	1,141,622	384,000	688,926	45,000	442,115	10,000	23,000	30,000	8,507,562
TRANSFERS IN	-	-	-	-	-	-	-	317,019	816,794	1,133,813
TOTAL	5,742,899	1,141,622	384,000	688,926	45,000	442,115	10,000	340,019	846,794	9,641,375
USES:										
EXPENDITURES	5,182,849	1,199,294	495,165	992,295	-	222,149	10,000	340,019	362,378	8,804,149
CAPITAL OUTLAY	193,416	-	-	855,012	-	913,437	-	-	-	1,961,865
TRANSFERS OUT	442,395	-	-	462,572	50,000	178,846	-	-	-	1,133,813
DEBT SERVICE	-	-	-	-	-	-	-	-	362,378	362,378
TOTAL	5,818,660	1,199,294	495,165	2,309,879	50,000	1,314,432	10,000	340,019	362,378	11,899,827
	(75,761)	(57,672)	(111,165)	(1,620,953)	(5,000)	(872,317)	-	-	484,416	(2,258,452)
ENDING FUND BALANCE - 6/30/20 PROJECTED	10,344,724	130,000	1,293,632	1,088,066	24,174	1,350,584	21,150	-	4,763,548	19,015,878
SOURCES:										
REVENUES	5,199,934	1,273,525	20,000	794,510	45,000	461,357	10,000	-	30,000	7,834,325
TRANSFERS IN	-	-	-	-	-	-	-	243,795	866,263	1,110,058
TOTAL	5,199,934	1,273,525	20,000	794,510	45,000	461,357	10,000	243,795	896,263	8,944,383
USES:										
EXPENDITURES	3,888,694	1,111,307	521,365	691,809	-	242,750	10,000	243,795	-	6,709,720
CAPITAL OUTLAY	318,940	-	-	231,750	-	216,000	-	-	-	766,690
TRANSFERS OUT	403,256	-	-	482,139	50,000	174,663	-	-	-	1,110,058
DEBT SERVICE	-	-	-	-	-	-	-	-	357,916	357,916
TOTAL	4,610,890	1,111,307	521,365	1,405,698	50,000	633,413	10,000	243,795	357,916	8,944,384
NET CHANGE	589,045	162,217	(501,365)	(611,188)	(5,000)	(172,056)	-	-	538,347	0
BUDGETED ENDING FUND BALANCE - 6/30/21	\$ 10,933,769	\$ 292,217	\$ 792,267	\$ 476,878	\$ 19,174	\$ 1,178,528	\$ 21,150	\$ -	\$ 5,301,895	\$ 19,015,878

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 ALL FUNDS

	2020-2021 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	Total Funds Budget
Revenues & Other Sources :										
Accommodations Tax	\$ 85,000	\$ 1,271,025	\$ -	\$ 734,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,090,534
Hospitality Tax	-	-	-	-	-	411,357	-	-	-	411,357
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,267,184	-	-	-	-	-	-	-	-	2,267,184
Building Permits	664,493	-	-	-	-	-	-	-	-	664,493
Building Permits/Special Projects	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	472,073	-	-	-	-	-	-	-	-	472,073
Franchise Fee - Electric	416,184	-	-	-	-	-	-	-	-	416,184
Franchise Fee -Beach	300,000	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	10,000	-	-	35,000
Interest Revenue	150,000	2,500	20,000	60,000	-	50,000	-	-	30,000	312,500
Solid Waste Collections	600,000	-	-	-	-	-	-	-	-	600,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	243,795	866,263	1,110,058
Total Revenues & Other Sources	5,199,934	1,273,525	20,000	794,510	45,000	461,357	10,000	243,795	896,263	8,944,383
Expenditures & Uses :										
Salary and Benefits/Regular Employees	1,561,778	-	-	138,386	-	-	-	82,395	-	1,782,559
Salary and Benefits/Deputies	57,014	191,000	-	191,000	-	-	-	-	-	439,014
Public Safety/CCSO Contract	47,837	-	-	298,043	-	-	-	-	-	345,880
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	128,093	-	40,000	2,500	-	91,750	-	3,000	-	265,343
Advertising	4,500	-	-	-	-	-	-	-	-	4,500
Communication	51,820	-	-	-	-	-	-	-	-	51,820
Waste Management	949,200	-	30,000	54,880	-	-	-	-	-	1,034,080
Printing	38,750	-	-	-	-	-	-	-	-	38,750
Professional Services	111,000	-	-	-	-	-	-	-	-	111,000
Consulting	61,500	-	-	-	-	-	-	-	-	61,500
Maintenance	268,510	-	26,900	6,750	-	151,000	-	-	-	453,160
Insurance	140,556	-	-	-	-	-	-	-	-	140,556
Travel & Training	53,300	-	-	-	-	-	-	-	-	53,300
Rentals	41,000	-	-	-	-	-	-	-	-	41,000
Tourism Related Cost	-	920,307	424,465	7,000	-	-	-	155,400	-	1,507,172
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	59,000	-	-	225,000	-	216,000	-	-	-	500,000
Other	175,195	-	-	-	-	-	10,000	3,000	-	188,195
Contingency	20,000	-	-	-	-	-	-	-	-	20,000
Debt Service	-	-	-	-	-	-	-	-	357,916	357,916
Transfers Out	403,256	-	-	482,139	50,000	174,663	-	-	-	1,110,058
Total Expenditures & Uses	4,610,889	1,111,307	521,365	1,405,698	50,000	633,413	10,000	243,795	357,916	8,944,383
Change in Fund Balance	\$ 589,045	\$ 162,217	\$ (501,365)	\$ (611,188)	\$ (5,000)	\$ (172,056)	\$ -	\$ -	\$ 538,347	\$ 0

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 GENERAL FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 2,333,980	\$ 2,333,980	\$ 2,333,980	\$ 1,867,184	\$ (466,796)	-20%	\$ (466,796)	-20%	20% decrease (decrease in gross receipts for major entities on the island)
STR APPLICATION FEES	-	-	400,000	400,000	400,000	NA	-	0%	Based on current year projections
STATE ACCOMMODATIONS TAX	108,510	108,510	85,817	85,000	(23,510)	-22%	(817)	-1%	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	566,000	566,000	598,315	600,000	34,000	6%	1,685	0%	Based on numer of subscribers for different service types
PLANNING FEES	10,000	10,000	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	1,121,173	1,121,173	781,718	664,493	(456,680)	-41%	(117,225)	-15%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	650,000	650,000	-	-	(650,000)	-100%	-	NA	No special projects at this moment are planed
LOCAL OPTIONS SALES TAX	572,128	572,128	449,275	472,073	(100,055)	-17%	22,798	5%	30% of 1st and 2nd Qtrs of 2020 and 100% of 3rd and 4th qtr 2019
FRANCHISE FEE - ELECTRIC	427,588	427,588	416,184	416,184	(11,404)	-3%	-	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	242,610	300,000	-	0%	57,390	24%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	155,000	155,000	140,000	140,000	(15,000)	-10%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	45,000	45,000	15,000	25,000	(20,000)	-44%	10,000	67%	Additional /After hours code enforcement
INTEREST REVENUE	150,000	150,000	150,000	150,000	-	0%	-	0%	Approximately 1.5% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES	-	-	50,000	-	-	100%	(50,000)	-100%	WR Settlement in CY
TOTAL REVENUES	6,509,378	6,509,378	5,742,899	5,199,934	(1,309,444)	-20%	345,073	6%	
OTHER FINANCING USES/SOURCES:									
DEFICIENCY OF REVENUES OVER EXPENDITURE	-	-	75,761	-	-	N/A	(75,761)	N/A	
TOTAL REVENUES & OTHER SOURCES	\$ 6,509,378	\$ 6,509,378	\$ 5,818,660	\$ 5,199,934	\$ (421,406)	-6%	\$ 269,312	5%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/20
 GENERAL FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
EXPENDITURES:									
SALARIES, PR TAXES & BENEF/REG EMPLOYEE	1,742,617	1,742,617	1,726,318	1,782,559	39,942	2%	56,241	3%	Salaries for current employees
SALARIES	1,231,833	1,231,833	1,226,692	1,273,140	41,308	3%	46,449	4%	
OVERTIME	4,200	4,200	3,200	3,500	(700)	-17%	300	9%	
BENEFITS	374,710	374,799	376,402	380,376	5,576	1%	3,974	1%	
PAYROLL TAXES	124,874	124,874	120,024	125,543	669	1%	5,518	5%	
TUITION REIMBURSEMENT	7,000	7,000	-	-	(7,000)	-100%	-	N/A	
SALARIES, PR TAXES & BENEF/DEPUTIES	491,645	491,645	455,869	439,014	(52,630)	-11%	(16,855)	-4%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	502,748	502,748	665,084	345,880	(156,868)	-31%	(319,204)	-48%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	-	-	288,580	288,580	288,580	N/A	-	0%	Contract with Island Services for after hours code enforcement
UTILITIES & SUPPLIES:	-	-	-	-	-	-	-	-	
UTILITIES	155,000	155,000	150,000	160,343	5,343	3%	10,343	7%	Based on current year actuals and increase for new landscaping
GENERAL	69,200	69,200	63,050	65,900	(3,300)	-5%	2,850	5%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	19,000	19,000	11,391	39,100	20,100	106%	27,709	243%	Estimate for new 3 computers and deer removal equipment
ADVERTISING	4,500	4,500	4,950	4,500	-	0%	(450)	-9%	Based on current year actuals
COMMUNICATION	-	-	-	-	-	-	-	-	
CELL PHONES & IPADS	15,188	15,188	14,178	13,820	(1,368)	-9%	(358)	-3%	Based on current year actuals for Town's employees
REGULAR PHONES	34,500	34,500	32,000	38,000	3,500	10%	6,000	19%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,013,000	1,013,000	1,004,000	1,034,080	21,080	2%	30,080	3%	Based on Carolina Waste contract with 2% CIP , plus office cleaning and misc.
PRINTING	31,650	31,650	32,250	38,750	7,100	22%	6,500	20%	Based on current year actuals
PROFESSIONAL SERVICES	140,000	140,000	125,032	111,000	(29,000)	-21%	(14,032)	-11%	Town Attorney and annual audit
CONSULTING	318,000	318,000	574,363	61,500	(256,500)	-81%	(512,863)	-89%	Estimate for various consulting work , including website design, Duncan Parnell Building maint., Island wide landscaping and road maint., and software maint.
MAINTENANCE	-	-	-	-	-	-	-	-	
SOFTWARE	161,520	161,520	162,400	164,160	2,640	2%	1,760	1%	
BUILDING & VEHICLES	91,000	91,000	56,000	58,000	(33,000)	-36%	2,000	4%	
ISLAND	260,000	260,000	215,399	231,000	(29,000)	-11%	15,601	7%	
INSURANCE	139,721	139,721	108,570	140,556	835	1%	31,986	29%	IRF announced rate increase
TRAVEL & TRAINING	56,500	56,500	46,200	53,300	(3,200)	-6%	7,100	15%	Based on current year actuals
RENTALS	41,000	41,000	41,000	41,000	-	0%	-	0%	Based on current year actuals
TOURISM & RECREATIONS	551,265	551,265	504,765	481,465	(69,800)	-13%	(23,300)	-5%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	-	0%	-	0%	
CAPITAL OUTLAY	36,000	36,000	1,961,865	500,000	464,000	1289%	(1,461,865)	-75%	
OTHER	142,227	142,227	153,716	154,376	12,149	9%	660	0%	Based on current year actuals
CONTINGENCY	50,000	50,000	10,000	20,000	(30,000)	-60%	10,000	100%	
NON BUDGETED COST	-	-	771,476	-	-	N/A	(771,476)	-100%	
TOTAL EXPENDITURES	6,216,281	6,216,281	9,328,456	6,416,883	240,454	4%	(2,911,573)	-31%	
ALLOCATION TO SATAX	482,000	482,000	482,000	241,000	-	0%	-	0%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	505,465	505,465	490,665	516,165	312,700	62%	327,500	67%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	929,526	929,526	1,843,939	921,059	58,844	6%	(855,569)	-46%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	1,135,586	458,750	347,000	158%	(568,836)	-50%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	74,459	74,459	79,395	82,395	10,055	14%	5,119	6%	
TOTAL NET EXPENDITURES	4,005,081	4,005,081	5,376,265	4,197,514	(478,090)	-12%	(775,514)	-14%	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	80,017	55,460	(37,983)	-32%	-	0%	
TRANSFER TO CAPITAL FUND	362,378	362,378	362,378	357,916	(4,462)	-1%	(4,462)	-1%	
EXCESS OF REVENUES OVER EXPENDITURES	2,023,630	2,023,630	-	589,045	(795,665)	-39%	1,227,945	N/A	
TOTAL OTHER FINANCING USES/ SOURCES	2,504,008	2,504,008	442,395	1,002,421	(838,130)	-33%	1,223,483	277%	
TOTAL EXPENDITURES & OTHER USES	\$ 6,509,089	\$ 6,509,089	\$ 5,818,660	\$ 5,199,934	\$ (242,460)	-4%	\$ 447,968	8%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40200 - ADMINISTRATION									
TOWN ADMINISTRATION									
SALARIES - REGULAR EMPLOYEES	\$ 182,244	\$ 182,244	\$ 184,688	\$ 221,798	\$ 39,554	22%	\$ 37,110	20%	Salaries for Town Administrator, clerk
OVERTIME	1,200	1,200	100	500	(700)	-58%	400	100%	
SALARIES - TEMPORARY	10,000	10,000	-	10,000	-	0%	10,000	100%	
BONUS	5,000	5,000	6,000	5,000	-	0%	(1,000)	-17%	
EMPLOYEE BENEFITS	-	-	-	8,000	8,000	N/A	8,000	N/A	SSK Christmas Gifts + \$3K annually EAP Cost
INSURANCE - MEDICAL	18,829	18,829	12,715	10,745	(5,424)	-29%	(1,970)	-15%	
FICA ER MATCH	13,942	13,942	14,129	14,835	893	6%	706	5%	
RETIREMENT MATCH	31,911	31,911	32,891	40,422	8,510	27%	7,530	23%	
WORKERS COMPENSATION COSTS	30,000	30,000	25,188	30,000	-	0%	4,812	19%	
CATERING COSTS	30,000	30,000	30,000	30,000	-	0%	-	0%	Christmas Dinner - \$20K; Employee Appreciation Event - \$10K
PROFESSIONAL SERVICES	85,000	85,000	100,132	85,000	-	0%	(15,132)	-15%	Town Attorney - \$85K
CONSULTANTS	10,000	10,000	149,000	15,000	5,000	50%	(134,000)	-90%	Other consultant work - \$10K, HR&A-\$5K
TELEPHONE-CELL	2,400	2,400	2,400	2,400	-	0%	-	0%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	12,000	12,000	12,000	12,000	-	0%	-	0%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	4,000	4,000	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	4,000	4,000	4,000	4,000	-	0%	-	0%	Estimate for advertising
COMMUNITY ACTIVITIES	19,000	19,000	19,000	19,000	-	0%	-	0%	Hurricane Awareness Event - \$7K; Volunteer Appreciation Event - \$7K; and \$5K various community activity
COMMUNITY OUTREACH	150,000	150,000	150,000	150,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OFFICE	15,000	15,000	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	15,000	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	2,000	2,000	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	15,000	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,500	5,500	-	NA	3,000	NA	
	<u>663,025</u>	<u>663,025</u>	<u>796,743</u>	<u>716,199</u>	<u>27,958</u>	<u>4%</u>	<u>(105,759)</u>	<u>-13%</u>	
COUNCIL DEPARTMENT									
RENTAL - FACILITIES COST	1,000	1,000	1,000	1,000	-	0%	-	0%	
TRAVEL & TRAINING	5,000	5,000	5,000	4,000	(1,000)	-20%	(1,000)	-20%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,000	1,000	1,000	-	NA	-	0%	
	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>6,000</u>	<u>(1,000)</u>	<u>-14%</u>	<u>(1,000)</u>	<u>-14%</u>	
TOTAL ADMINISTRATION	\$ 670,025	\$ 670,025	\$ 803,743	\$ 722,199	\$ 26,958	4%	(106,759)	-13%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 161,837	\$ 161,837	\$ 161,837	\$ 161,837	\$ -	0%	\$ -	0%	Salaries for Town's biologist and an assistant
FICA ER MATCH	12,381	12,381	12,381	12,381	-	0%	-	0%	
INSURANCE - MEDICAL	27,254	27,254	27,790	28,244	991	4%	455	2%	
RETIREMENT MATCH	28,182	28,182	28,182	28,182	-	0%	-	0%	
PROFESSIONAL SERVICES	9,000	9,000	200	20,000	11,000	122%	19,800	100%	Tallow Tree, Deer Processing
TELEPHONE-CELL	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,500	2,500	2,200	3,000	500	20%	800	36%	ArcGIS, Adobe
DUES	500	500	100	500	-	0%	400	400%	
SUBSCRIPTIONS	500	500	-	500	-	0%	500	N/A	
TRAVEL & TRAINING	3,500	3,500	2,200	2,200	(1,300)	-37%	-	0%	
TURTLE PATROL EXPENDITURES	7,500	7,500	6,000	7,000	(500)	-7%	1,000	17%	
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000	(20,000)	-29%	10,000	25%	CSE Contract
RESEARCH	42,000	42,000	38,000	37,700	(4,300)	-10%	(300)	-1%	Bobcat GPS, Bird Banding, Toxicology
COMMUNITY OUTREACH	4,000	4,000	2,500	3,500	(500)	-13%	1,000	40%	School groups and OWLS
PROGRAMS	30,000	30,000	20,000	7,000	(23,000)	-77%	(13,000)	-65%	Grow Native, Dolphin Stewardship, Bluebird Boxes
KI CONSERVANCY	70,000	70,000	70,000	49,000	(21,000)	-30%	(21,000)	-30%	Groundwater Phase II, additional projects
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	2,500	5,000	-	0%	2,500	100%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	500	500	200	200	(300)	-60%	-	0%	
SUPPLIES OTHER	1,200	1,200	500	1,000	(200)	-17%	500	100%	
UNIFORMS	1,500	1,500	900	900	(600)	-40%	-	0%	
VEHICLES	30,000	30,000	35,839	-	(30,000)	-100%	(35,839)	100%	
BOOKS & PERIODICALS	300	300	150	300	-	0%	150	100%	
EQUIPMENT - MINOR	2,000	2,000	1,500	15,000	13,000	650%	13,500	900%	Misc and deer removal equipment
COMPUTER & SOFTWARE - MINOR	2,000	2,000	800	1,500	(500)	-25%	700	88%	
TOTAL DEPARTMENT EXPENDITURE:	520,653	520,653	461,777	442,944	(16,040)	-3%	42,836	9%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFIT	137,792	137,792	137,792	138,386					
VEHICLES	30,000	30,000	35,839	-					
TURTLE PATROL COST	7,500	7,500	6,000	7,000					
	175,292	175,292	179,630	145,386					
ALLOCATION TO COUNTY ATAX									
RESEARCH	42,000	42,000	38,000	37,700					
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000					
KI CONSERVANCY	70,000	70,000	70,000	49,000					
PROGRAMS	30,000	30,000	20,000	7,000					
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000					
POND MANAGEMENT	5,000	5,000	2,500	5,000					
	223,000	223,000	173,000	153,700					
TOTAL NET EXPENDITURES	\$ 122,361	\$ 122,361	\$ 109,147	\$ 143,857	\$ 26,964	22%	\$ 40,178	37%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40300 - FINANCE									
SALARIES - REGULAR EMPLOYEES	\$ 220,930	\$ 220,930	\$ 243,536	\$ 247,875	\$ 26,945	12%	\$ 4,339	2%	Salaries for the treasurer, 2 accountants and receptionist
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
SALARIES - TEMPORARY	10,000	10,000	5,000	-	(10,000)	-100%	(5,000)	100%	
INSURANCE - MEDICAL	33,102	33,102	38,883	35,612	2,510	8%	(3,271)	-8%	
FICA ER MATCH	15,866	15,866	20,008	20,008	4,142	26%	-	0%	
RETIREMENT MATCH	38,937	38,937	45,775	45,775	6,838	18%	-	0%	
AUDITING COSTS	25,000	25,000	24,900	26,000	1,000	4%	1,100	4%	Based on the contract
CONSULTANTS	5,000	5,000	12,400	12,500	7,500	150%	100	1%	Estimate for investment analysis, actuarial evaluation and legal cost
TELEPHONE-CELL	868	868	1,000	1,000	132	15%	-	0%	Based on current year actuals -1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	150,000	150,000	-	0%	-	0%	Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$51K , VC3 web hosting-\$1K, citizenserve -\$20K
TRAVEL & TRAINING	8,000	8,000	8,000	8,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
DUES	500	500	500	500	-	0%	-	0%	Cost for membership to MASC and GFOA
PRINTING COSTS	6,500	6,500	6,500	9,000	2,500	38%	2,500	38%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	3,000	3,000	4,000	4,000	1,000	33%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	8,000	8,000	8,000	8,000	-	0%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for renters-\$2.5K
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	35,000	35,000	35,000	35,000	-	0%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$20K,merchant fees-\$15K
COMPUTER & SOFTWARE - MINOR	-	-	1,211	2,000	2,000	N/A	789	65%	Replace one laptop, to upgrade from windows 7 to 10.
MISCELLANEOUS EXPEND	1,000	1,000	500	1,000	-	100%	500	100%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES:	565,703	565,703	609,212	610,269	44,566	8%	27,281	4%	
ALLOCATION TO COURT DEPARTMENT	18,736	18,736	18,736	18,444	1,274	7%	1,274	7%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 546,967	\$ 546,967	\$ 590,476	\$ 591,825	\$ 69,516	13%	\$ 26,006	4%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 119,280	\$ 119,280	\$ 118,360	\$ 118,360	\$ (920)	-1%	-	0%	Salaries for Communication Specialist and Assistant
SALARIES - TEMPORARY	-	-	-	\$ -	-	N/A	-	N/A	Temp to help with the new website content consolidation
OVERTIME	500	500	500	500	-	0%	-	0%	
INSURANCE - MEDICAL	16,146	16,146	15,259	13,853	(2,293)	-14%	(1,406)	-9%	
FICA ER MATCH	9,125	9,125	9,055	9,055	(70)	-1%	-	0%	
RETIREMENT MATCH	15,223	15,223	18,547	18,547	3,324	22%	-	0%	
TELEPHONE-CELL	720	720	720	720	-	0%	-	0%	Cost for 1 cell phone/\$60 per month
REPAIR AND MAINTENANCE - SOFTWARE	8,720	8,720	9,000	10,860	2,140	25%	1,860	21%	Adobe (\$599.88 x 2 = 1120), Constant contact (Based on the last 12 months- \$2300 annually), Web QA Online Business Directory (\$3300 annually), Amazon media hosting for website (\$300 annually), TownApp software annual maint.(\$3000), Survey Monkey (\$720)
PUBLISHING & PROMOTIONS	5,000	5,000	4,000	8,000	3,000	60%	4,000	100%	Artwork - Istock 150 credit package (\$1250 annually), Facebook Campaigns (\$400 annually), Post and Courier Beach Publication 1/2 page advertising (\$1,200), Post and Courier Subscription digital (Annual \$190.80), Grammely Editing subscription (3 seats annually \$360) . Promotional Printing Projects (Est. \$2,000), Election post card mailing (Est. 3000)
ADVERTISING	-	-	450	-	-	N/A	(450)	-100%	
PRINTING - TOWN NOTES	20,150	20,150	21,750	21,750	1,600	8%	-	0%	Newletter & Envelope Printing,mailing services and postage per quarter for Town Notes (\$5,639 per quarter totaling \$20,800 annually), Digital publishing software Joomag (\$950 annually), Costs for printing and postage increased.
TRAVEL & TRAINING	4,000	4,000	2,000	3,600	(400)	-10%	1,600	80%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	800	800	1,000	800	-	0%	(200)	-20%	Estimate for office supplies
COMPUTER & SOFTWARE - MINOR	4,000	4,000	11,447	-	(4,000)	-100%	(11,447)	-100%	\$100K website redesign
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	
TOTAL DEPARTMENT EXPENDITURE:	204,664	204,664	213,087	207,044	2,380	1%	(6,043)	-3%	
ALLOCATION TO ARTS & CULTURAL FUND	74,459	74,459	79,395	82,395	10,055	14%	5,119	6%	90% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	130,205	130,205	133,692	124,649	(7,675)	-6%	(11,162)	-8%	
Department: 40600 - COURT DEPARTMENT									
SALARIES - REGULAR EMPLOYEES	13,532	13,532	13,661	13,661	129	1%	-	0%	30% of Sherry's salary
INSURANCE - MEDICAL	2,067	2,067	2,081	1,612	(456)	-22%	(469)	-23%	
FICA ER MATCH	1,035	1,035	1,051	1,045	10	1%	(6)	-1%	
RETIREMENT MATCH	2,111	2,111	2,130	2,126	15	1%	(4)	0%	
TELEPHONE-CELL	1,200	1,200	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	1,500	1,500	-	0%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	260	260	260	120	(140)	-54%	(140)	-54%	Based on current year actuals
SUPPLIES-OFFICE	200	200	300	300	100	50%	-	0%	
\$ 21,906	\$ 21,906	\$ 22,183	\$ 21,564	\$ (342)	-2%	\$ (619)	-3%		

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40900 - PUBLIC SAFETY DEPARTMENT									
SALARIES - DEPUTIES	\$ 397,295	\$ 397,295	\$ 346,519	\$ 324,841	\$ (72,454)	-18%	\$ (21,678)	-6%	Based on the current contract for 2nd and 3rd shift -80% coverage
OVERTIME	5,000	5,000	20,000	20,000	15,000	300%	-	0%	
FICA ER MATCH	30,776	30,776	30,776	32,437	1,661	5%	1,661	5%	
RETIREMENT MATCH	58,574	58,574	58,574	61,736	3,162	5%	3,162	5%	
COUNTY DEPUTY VEHICLE FEES	7,300	7,300	9,000	9,000	1,700	23%	-	0%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	6,156	6,156	6,156	6,156	-	0%	-	0%	
CCSO CONTRACT	502,748	502,748	665,084	345,880	(156,868)	-31%	(319,204)	-48%	1st shift is contracted with CCSSU (4 deputies)
TOTAL DEPARTMENT EXPENDITURE:	1,007,849	1,007,849	1,136,109	800,050	(207,798)	-21%	(336,059)	-30%	
ALLOCATION TO STATE ATAX	382,000	382,000	382,000	191,000	-	0%	-	0%	Assuming 50% of FY19 funding
ALLOCATION TO LOCAL ATAX	463,234	463,234	583,693	489,043	(165,191)	NA	(285,650)	-49%	Assuming same funding level from SATAX/ 85% of public safety cost allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	162,615	162,615	170,416	120,008	(42,607)	-26%	(50,409)	-30%	
Department: 40800 - PUBLIC WORKS									
SALARIES	42,000	42,000	42,000	42,000	-	0%	-	0%	Salary for 1 employee
INSURANCE - MEDICAL	11,167	11,167	11,167	11,170	3	0%	3	0%	
FICA ER MATCH	6,417	6,417	3,213	3,213	(3,204)	-50%	-	0%	
RETIREMENT MATCH	6,535	6,535	7,185	7,185	650	10%	-	0%	
TELEPHONE-CELL	2,000	2,000	1,858	1,500	(500)	-25%	(358)	-24%	
TRAVEL & TRAINING	3,000	3,000	1,500	8,000	5,000	167%	6,500	81%	Accounting for training events and joining organizations for new Public Works manager
SUPPLIES - OFFICE	2,000	2,000	500	2,400	400	20%	1,900	95%	
UNIFORMS	800	800	300	800	-	0%	500	63%	
COMPUTER & SOFTWARE - MINOR	1,000	1,000	280	-	(1,000)	-100%	(280)	#DIV/0!	
\$ 74,919	\$ 74,919	\$ 68,003	\$ 76,268	\$ 1,349	2%	8,265	12%		

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 485,542	\$ 485,542	\$ 471,271	\$ 471,271	\$ (14,271)	-3%	\$ -	0%	Salaries for Community Dev. Services- 7 employees
OVERTIME	500	500	600	500	-	0%	(100)	-17%	
INSURANCE - MEDICAL	62,404	62,404	53,569	49,202	(13,202)	-21%	(4,367)	-8%	
FICA ER MATCH	37,144	37,144	36,052	36,052	(1,092)	-3%	-	0%	
RETIREMENT MATCH	80,110	80,110	78,440	78,440	(1,671)	-2%	-	0%	
TUITION REIMBURSEMENT	7,000	7,000	-	-	(7,000)	-100%	-	N/A	
ADVERTISING COSTS	500	500	500	500	-	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	9,000	9,000	9,000	9,000	-	0%	-	0%	Duncan & Parnell document services
CONSULTING	30,000	30,000	3,750	-	(30,000)	-100%	(3,750)	-100%	
REPAIR AND MAINT - SOFTWARE	300	300	1,200	300	-	0%	(900)	-75%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	5,000	5,000	4,000	4,000	(1,000)	-20%	-	0%	Cost for 5 cell phones
DUES	2,500	2,500	2,500	2,500	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	19,500	19,500	14,000	14,000	(5,500)	-28%	-	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	3,000	3,000	2,200	2,200	(800)	-27%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	1,500	1,500	1,000	1,000	(500)	-33%	-	0%	Based on current year actuals
UNIFORMS	4,400	4,400	2,000	2,000	(2,400)	-55%	-	0%	7-staff members uniforms
MISCELLANEOUS	4,000	4,000	2,000	2,000	(2,000)	-50%	-	0%	Plate and registration check
VEHICLES	-	-	-	-	-	N/A	-	N/A	
EQUIPMENT MINOR	1,500	1,500	500	500	(1,000)	-67%	-	0%	
COMPUTER & SOFTWARE - MINOR	3,200	3,200	4,600	4,600	1,400	44%	-	0%	Replacing 2 surfaces with desktops; operating speeds are too slow for large plans
	<u>\$ 762,100</u>	<u>\$ 762,100</u>	<u>\$ 692,182</u>	<u>\$ 683,065</u>	<u>\$ (79,035)</u>	<u>-10%</u>	<u>(9,117)</u>	<u>-1%</u>	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,343	\$ 10,343	10%	\$ 10,343	10%	Annualized plus 10% increase for new landscaping
SOLID WASTE DISPOSAL	960,000	960,000	960,000	979,200	19,200	2%	19,200	2%	Contract with CW plus 2% CPI increase (beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	45,000	45,000	20,000	20,000	(25,000)	-56%	-	0%	Accounting for an increase for new bidder , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	205,000	205,000	205,000	205,000	-	0%	-	0%	Based on the Greenery contract \$183K, indoor plants-\$5K, and misc projects/repairs-17K
STR CODE ENFORCEMENT	-	-	288,580	288,580	288,580	N/A	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	-	0%	Based on the contract with Island Services
BEACH UPKEEP	53,000	53,000	44,000	54,880	1,880	4%	10,880	25%	Based on the contract with Carolina Waste with 2% CPI, plus \$10k misc cleanup
VEHICLE	-	-	-	-	-	N/A	-	N/A	To replace 4Runner
REPAIR & MAINT - BUILDING	25,000	25,000	15,000	15,000	(10,000)	-40%	-	0%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	16,000	16,000	16,000	18,000	2,000	13%	2,000	13%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	7,000	7,000	6,814	7,078	78	1%	264	4%	20% increase in premiums
INSURANCE - DATA PRO	508	508	545	546	38	7%	1	0%	15% increase in premiums
INSURANCE - LIAB/TOR	36,936	36,936	32,477	43,793	6,857	19%	11,316	35%	25% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPER	12,662	12,662	14,389	14,290	1,628	13%	(99)	-1%	23% increase in premiums
INSURANCE - D&O	34,998	34,998	27,998	34,849	(150)	0%	6,851	24%	25% increase in premiums
TELEPHONE - REGULAR	22,500	22,500	22,000	26,000	3,500	16%	4,000	18%	Change in the contract for phone service (SEGRA) and cable (Comcast)
EMERGENCY COMMUNICATION COST	12,000	12,000	10,000	12,000	-	0%	2,000	20%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	6,000	6,000	5,400	5,800	(200)	-3%	400	7%	Estimate for building and surveillance cameras
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	10,399	11,000	(4,000)	-27%	601	6%	Based on Actuals/Will need more decorations Xmas 2020
ELECTRICITY COSTS	55,000	55,000	50,000	50,000	(5,000)	-9%	-	0%	
SIGNS - MINOR COSTS	5,000	5,000	12,000	2,000	(3,000)	-60%	(10,000)	-83%	Misc repairs to signs
EQUIPMENT - MINOR	6,000	6,000	14,000	10,000	4,000	67%	(4,000)	-29%	Accounting for computer upgrades for FY2021
	<u>1,996,169</u>	<u>1,996,169</u>	<u>2,233,167</u>	<u>2,286,924</u>	<u>290,755</u>	<u>15%</u>	<u>53,757</u>	<u>2%</u>	
ALLOCATION TO STATE ATAX	100,000	100,000	100,000	50,000	(50,000)	-50%	(50,000)	-50%	Assuming 50% of FY19 funding level for Beach Patrol
ALLOCATION TO COUNTY ATAX	282,465	282,465	317,665	362,465	80,000	28%	44,800	14%	
ALLOCATION TO LOCAL ATAX	53,000	53,000	53,000	54,880	1,880	4%	1,880	4%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	219,750	219,750	222,149	242,750	23,000	10%	20,601	9%	
TOTAL NET EXPENDITURES	\$ 1,340,954	\$ 1,340,954	\$ 1,540,353	\$ 1,576,829	\$ 447,532	33%	\$ 248,133	16%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #3	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 25,000	\$ 25,000	\$ 1,900,026	\$ 15,000	\$ (10,000)	-40%	\$ (1,885,026)	-99%	Speed Table on Beachwalker Drive
PKWY LANDSCAPING	-	-	-	500,000	500,000	N/A	500,000	N/A	Based on construction/installation estimate from landscape architect
GENERAL INSURANCE - BRIDGE	39,210	39,210	33,161	40,000	790	2%	6,839	21%	Estimate for bridge insurance -20% increase
PROFESSIONAL SERVICES	280,000	280,000	383,566	-	(280,000)	-100%	(383,566)	-100%	Taken from FY2020
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>345,210</u>	<u>345,210</u>	<u>2,317,753</u>	<u>556,000</u>	<u>210,790</u>	<u>61%</u>	<u>(1,761,753)</u>	<u>-76%</u>	
ALLOCATION TO LOCAL ATAX	238,000	238,000	1,027,616	231,750	243,860	102%	(545,756)	-53%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	-	-	913,437	216,000	320,000	N/A	(593,437)	-65%	Allocate 40%
TOTAL NET EXPENDITURES	\$ 107,210	\$ 107,210	\$ 376,700	\$ 108,250	\$ (353,070)	-329%	\$ (622,560)	-165%	
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 PROPOSAL FOR YEAR ENDED 6/30/21
 STATE ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,586,688	\$ 1,586,688	\$ 1,131,622	\$ 1,271,025	\$ (315,663)	-20%	\$ 139,403	12%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	15,000	15,000	10,000	2,500	(15,000)	-100%	(7,500)	-75%	Rate of return -1.5%
	<u>1,601,688</u>	<u>1,601,688</u>	<u>1,141,622</u>	<u>1,273,525</u>	<u>(330,663)</u>	<u>-20%</u>	<u>139,403</u>	<u>12%</u>	
EXPENDITURES:									
PROMOTIONAL FUND	480,506	480,506	339,487	381,307	(99,199)	-21%	41,821	12%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>1,100,000</u>	<u>1,100,000</u>	<u>859,807</u>	<u>730,000</u>	<u>(370,000)</u>	<u>-34%</u>	<u>(129,807)</u>	<u>-15%</u>	
TOTAL STATE ACCOMMODATION TAX EXPENDITURE	<u>1,580,506</u>	<u>1,580,506</u>	<u>1,199,294</u>	<u>1,111,307</u>	<u>(469,199)</u>	<u>-30%</u>	<u>(87,986)</u>	<u>-7%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 21,182</u>	<u>\$ 21,182</u>	<u>\$ (57,672)</u>	<u>\$ 162,217</u>	<u>\$ 138,535</u>	<u>654%</u>	<u>\$ 227,389</u>	<u>-394%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 COUNTY ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 492,000	\$ 492,000	\$ 354,000	\$ -	\$ (492,000)	-100%	\$ (354,000)	-100%	
INTEREST REVENUE	30,000	30,000	30,000	20,000	(10,000)	-33%	(10,000)	-33%	Steady rate of return
TOTAL CATAX REVENUES	522,000	522,000	384,000	20,000	(502,000)	-96%	(364,000)	-95%	
EXPENDITURES :									
WATER & SEWAGE	15,000	15,000	25,000	25,000	10,000	67%	-	0%	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	5,000	5,000	20,000	20,000	15,000	300%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	500	500	-	0%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	5,200	5,200	(2,300)	-31%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	200	200	-	0%	-	0%	allocation from GF
NW FRESHFIELDS	2,000	2,000	2,000	-	(2,000)	100%	(2,000)	100%	Freshfields Promotions
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	-	0%	
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000	(20,000)	-29%	10,000	25%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	70,000	70,000	70,000	49,000	(21,000)	-30%	(21,000)	-30%	
ENVIRONMENTAL RESEARCH	42,000	42,000	38,000	37,700	(4,300)	-10%	(300)	-1%	Grow Native, Dolphin Stewardship, Bluebird Boxes
EDUCATIONAL PROGRAMS	30,000	30,000	20,000	7,000	(23,000)	-77%	(13,000)	-65%	
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	5,000	2,500	5,000	-	0%	2,500	100%	
ELECTRICITY COSTS	10,000	10,000	15,000	15,000	5,000	50%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	614,965	614,965	595,165	571,365	(43,600)	-7%	(23,800)	-4%	
FUND ALLOCATIONS TO OTHER FUNDS :									
ALLOCATE FROM SATAX	(100,000)	(100,000)	(100,000)	(50,000)	50,000	-50%	50,000	-50%	Assuming 50% of FY19 funding level for Beach Patrol
TOTAL CATAX FUND EXPEND, ALLOCATK	514,965	514,965	495,165	521,365	6,400	1%	26,200	5%	
NET INCREASE/(DECREASE) IN FUND BAL.	\$ 7,035	\$ 7,035	\$ (111,165)	\$ (501,365)	\$ (508,400)	-7227%	\$ (390,200)	351%	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 LOCAL ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 1,037,993	\$ 1,037,993	\$ 618,926	\$ 734,510	\$ (303,483)	-29%	\$ 115,584	19%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	70,000	70,000	70,000	60,000	(10,000)	-14%	(10,000)	-14%	Steady rate of return
TOTAL LATAX REVENUES	1,107,993	1,107,993	688,926	794,510	(313,483)	-28%	105,584	15%	
EXPENDITURES :									
SALARIES - REGULAR EMPLOYEES	97,102	97,102	97,102	97,102	-	0%	-	0%	60% of the biologists payroll
FICA ER MATCH	7,428	7,428	7,428	7,428	-	0%	-	0%	
INSURANCE - MEDICAL	17,219	17,219	17,219	16,947	(272)	-2%	(272)	-2%	
RETIREMENT MATCH	16,909	16,909	16,909	16,909	-	0%	-	0%	
DEPUTIES COST	463,234	463,234	583,693	489,043	25,809	6%	(94,650)	-16%	
BEACH UPKEEP	53,000	53,000	53,000	54,880	1,880	4%	1,880	4%	Contract with CW plus 2% CPI increase
TURTLE PATROL	7,500	7,500	6,000	7,000	(500)	-7%	1,000	17%	
VEHICLE	30,000	30,000	35,839	-	(30,000)	-100%	(35,839)	-100%	
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	694,892	694,892	819,690	691,809	(3,083)	0%	(127,881)	-16%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS :									
TRANSFER TO ARTS & CULTURAL FUND	237,459	237,459	215,002	188,335	(49,124)	-21%	(26,667)	-12%	
TRANSFER TO GENERAL FUND	238,000	238,000	1,027,616	231,750	(6,250)	-3%	(795,866)	-77%	Transfer to GF for 45% cost of KI improvements
TRANSFER TO CAPITAL FUND	415,197	415,197	247,570	293,804	(121,393)	-29%	46,233	19%	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOC.	1,585,548	1,585,548	2,309,879	1,405,698	(179,851)	-11%	(776,300)	-34%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (477,556)	\$ (477,556)	\$ (1,620,953)	\$ (611,188)	\$ (133,633)	28%	\$ 1,078,632	-67%	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 BEVERAGE PERMITS FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
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%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
	50,000	50,000	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BAL/	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 HOSPITALITY TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
HOSPITALITY TAX	\$ 588,866	\$ 588,866	\$ 392,115	\$ 411,357	\$ (177,510)	-30%	\$ 19,242	5%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19 Approximately 2% rate of return on investments
INTEREST REVENUE	50,000	50,000	50,000	50,000	-	0%	-	0%	
TOTAL HOSPITALITY TAX REVENUES	638,866	638,866	442,115	461,357	(177,510)	-28%	19,242	4%	
EXPENDITURES:									
WATER & SEWAGE	68,750	68,750	68,750	88,750	20,000	29%	20,000	29%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerri son Parkway Contract with Greenery for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kerrison Parkway Estimate for Christmas decorations Electricity for round a bout lights
LANDSCAPING COSTS - MINOR	133,000	133,000	140,000	140,000	7,000	5%	-	0%	
CHRISTMAS DECORATIONS	15,000	15,000	10,399	11,000	(4,000)	-27%	601	6%	
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	
TOTAL EXPENDITURES	219,750	219,750	222,149	242,750	23,000	10%	20,601	9%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	10,120	(11,880)	-54%	(11,880)	-54%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TRANSFER TO GENERAL FUND	-	-	913,437	216,000	216,000	N/A	(697,437)	-76%	
TRANSFER TO CAPITAL FUND	235,547	235,547	156,846	164,543	(71,004)	-30%	7,697	5%	
TOTAL HOSPITALITY FUND EXPEND & TRA	477,297	477,297	1,314,432	633,413	156,116	33%	(681,019)	-52%	
NET INCREASE/(DECREASE) IN FUND BALAI	\$ 161,569	\$ 161,569	\$ (872,317)	\$ (172,056)	\$ (333,625)	-206%	\$ 700,261	-80%	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 ARTS & CULTURAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Annualized 2020-2021	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change
SOURCES :								
TRANSFER FROM LATAX FUND	\$ 237,459	\$ 237,459	\$ 215,002	\$ 178,215	\$ 10,055	4%	\$ 32,512.19	15%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	10,120	-	0%	-	0%
TRANSFER FROM GENERAL FUND	118,000	118,000	80,017	55,460	-	0%	37,983	47%
TICKET SALES	-	-	23,000	-	-	NA	(23,000)	-100%
TOTAL SOURCES	377,459	377,459	340,019	243,795	10,055	3%	47,495	14%
EXPENDITURES:								
PAYROLL & RELATED EXPENSES	74,459	74,459	79,395	82,395	10,055	14%	5,119	6%
OFFICE/PRINTING EXPENSES	3,000	3,000	2,571	3,000	-	0%	429	17%
ARTS COUNCIL	115,000	115,000	98,446	52,460	-	0%	16,554	17%
ADMINISTRATIVE COST	3,000	3,000	2,000	3,000	-	0%	1,000	50%
CULTURAL EVENTS	182,000	182,000	157,607	102,940	-	0%	24,393	15%
TOTAL EXPENDITURES	377,459	377,459	340,019	243,795	10,055	0%	47,495	82%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	3%	\$ -	-68%

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 VICTIMS ASSISTANCE FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Proposed Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
SOURCES :									
VICTIMS ASSISTANCE FEES	10,000	10,000	10,000	10,000	-	0%	-	0%	
TOTAL SOURCES	10,000	10,000	10,000	10,000	-	0%	-	0%	
EXPENDITURES:									
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	10,000	10,000	10,000	-	0%	-	0%	
TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL FOR YEAR ENDED 6/30/21
 CAPITAL FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 3	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES & SOURCES :									
TRANSFER FROM GENERAL FUND	\$ 362,378	\$ 362,378	\$ 362,378	\$ 357,916	\$ (4,462)	-1%	\$ (4,462)	-1%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	415,197	415,197	247,570	293,804	(121,393)	-29%	46,233	19%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	235,547	235,547	156,846	164,543	(71,004)	-30%	7,697	5%	
INTEREST	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
TOTAL REVENUES & SOURCES	1,093,122	1,093,122	846,794	896,263	(196,859)	-18%	49,468	6%	
EXPENDITURES:									
DEBT SERVICE/PRINCIPAL	333,333	333,333	333,333	333,333	-	0%	-	0%	
DEBT SERVICE/ INTEREST	<u>29,045</u>	<u>29,045</u>	<u>29,045</u>	<u>24,583</u>	<u>(4,462)</u>	<u>-15%</u>	<u>(4,462)</u>	<u>-15%</u>	
TOTAL EXPENDITURES	362,378	362,378	362,378	357,916	(4,462)	-1%	(4,462)	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 730,744	\$ 730,744	\$ 484,416	\$ 538,347	\$ (192,397)	-26%	\$ 53,930	11%	

**Town of Kiawah Island
Five Year Capital Improvements Plan**

Capital Expenditures	Annualized FY2020	Budget FY2021	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
Beach Renourishment	-	-	500,000	-	-	-
KI Parkway Resurfacing Engineering	305,966	-	-	-	-	-
KI Parkway Resurfacing	1,900,026	-	-	-	-	-
KI Parkway Landscape Design	49,200	-	-	-	-	-
KI Parkway Landscaping	-	500,000	-	-	-	-
Speed table Beachwalker Drive	-	15,000	-	-	-	-
Municipal Center Landscaping	-	-	-	-	-	-
Municipal Center Garage/Car Wash Station	-	-	-	-	-	-
Vehicles						
· Administration	-	-	-	-	-	-
· Building Department	-	-	-	-	-	-
· Code Enforcement	-	-	-	35,000	-	-
· Public Works	24,902	-	-	-	-	-
· Wildlife/Turtle Patrol	35,839	-	-	-	-	-
Equipment	-	-	-	-	-	-
· Server	9,081	-	-	-	-	-
Total Capital Expenditures	\$ 2,325,014	\$ 515,000	\$ 500,000	\$ 35,000	\$ -	\$ -

Town of Kiawah Island FY2021 Budget Draft

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>%</u>	<u>Restricted Funds</u>	<u>%</u>	<u>Total</u>	<u>% of Total Expenses</u>
Administration	\$1,373,413	30%	\$ -	0%	\$1,373,413	18%
Public Works/Infrastructure	184,518	4%	687,070	21%	871,588	11%
Town Buildings	662,788	14%	35,950	1%	698,738	9%
Solid Waste	949,200	21%	84,880	3%	1,034,080	13%
Community Development Services	683,065	15%	-	0%	683,065	9%
Law Enforcement	120,008	3%	680,043	21%	800,050	10%
STR Code Enforcement	288,580	6%	-	0%	288,580	4%
Beach Management	<u>-</u>	<u>0%</u>	<u>370,765</u>	<u>12%</u>	<u>370,765</u>	<u>5%</u>
<u>Total Main Functions</u>	<u>4,261,571</u>	<u>92%</u>	<u>1,858,708</u>	<u>58%</u>	<u>6,120,279</u>	<u>78%</u>
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>	
Tourism	-	0%	877,307	27%	877,307	11%
Arts Council	55,460	1%	188,335	6%	243,795	3%
Charities	150,000	3%	-	0%	150,000	2%
Wildlife Research	<u>143,857</u>	<u>32%</u>	<u>299,086</u>	<u>9%</u>	<u>442,944</u>	<u>6%</u>
<u>Total Other Functions</u>	<u>349,317</u>	<u>8%</u>	<u>1,364,729</u>	<u>42%</u>	<u>1,714,046</u>	<u>22%</u>
<u>Grand Total</u>	<u>\$4,610,889</u>	<u>100%</u>	<u>\$3,223,436</u>	<u>100%</u>	<u>\$7,834,325</u>	<u>100%</u>