



TOWN OF
Kiawah Island

Mayor

John D. Labriola

Council Members

F. Daniel Prickett
Maryanne Connelly
John Moffitt
Scott M. Parker, MD

Town Administrator

Stephanie Monroe Tillerson

TOWN COUNCIL PUBLIC HEARING

Municipal Center Council Chambers

May 24, 2021; 2:45 pm

AGENDA

I. **Call to Order:**

II. **Roll Call:**

III. **Public Hearing:**

A. Ordinance 2021-06 – An Ordinance to Adopt the Fiscal Year 2021-2022 Budget for the Town of Kiawah Island, South Carolina (7/1/21 through 6/30/22)

IV. **Public Comments:**

V. **Adjournment:**

TOWN OF KIAWAH ISLAND
ORDINANCE 2021-06

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET FOR
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/21 THROUGH 6/30/22)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2021-2022; 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 is scheduled to be held on the 24th of May 2021, 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 2021-2022.

Section 2 **Creation of the Fiscal Year 2021-2022 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 2021-2022 “**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, 2021, to June 30, 2022.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 1st DAY OF JUNE 2021.

John D. Labriola, Mayor

Petra S. Reynolds, Town Clerk

First Reading: May 4, 2021
Public Hearing: May 24, 2021
Second Reading: June 1, 2021

Town of Kiawah Island
Major Revenues, Last Fifteen Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Building permits	29,596	36,808	45,278	47,436	30,251	28,168	27,768	38,310	35,974	823,214	1,069,063	990,258	1,246,429	1,337,513	1,250,846	889,000
% Change	-6%	24%	23%	5%	-36%	-7%	-1%	38%	-6%	2188%	30%	-7%	26%	7%	-6%	-29%
Business Licenses	1,192,716	1,342,010	1,563,614	1,634,338	1,718,275	1,597,908	1,515,246	1,602,511	1,657,812	1,920,755	2,048,093	2,183,207	2,290,018	2,502,770	2,535,128	2,332,930
% Change	-3%	13%	17%	5%	5%	-7%	-5%	6%	3%	16%	7%	7%	5%	9%	1%	-8%
Franchise fee revenue	240,844	255,677	297,424	301,858	312,611	402,825	432,781	447,449	544,695	540,321	662,823	747,873	755,815	793,197	857,732	867,100
% Change	4%	6%	16%	1%	4%	29%	7%	3%	22%	-1%	23%	13%	1%	5%	8%	1%
Local option sales tax	274,409	312,080	316,070	318,538	289,973	291,961	291,513	363,092	362,654	357,575	430,527	501,770	530,338	548,248	585,738	548,350
% Change	26%	14%	1%	1%	-9%	1%	0%	25%	0%	-1%	20%	17%	6%	3%	7%	-6%
Accommodations tax - state	942,097	1,148,440	1,166,561	1,264,453	1,058,856	937,695	1,039,783	1,149,911	1,343,031	1,344,377	1,410,368	1,576,964	1,664,086	1,632,897	1,585,789	1,457,950
% Change	34%	22%	2%	8%	-16%	-11%	11%	10%	17%	0%	5%	12%	6%	-2%	-3%	-8%
Accommodations tax - county	230,645	261,882	272,951	280,498	226,630	102,261	240,629	267,679	289,411	323,596	439,500	450,622	477,000	422,000	484,000	\$ 354,000
% Change	43%	14%	4%	3%	-19%	-55%	135%	11%	12%	8%	36%	3%	6%	-12%	15%	-27%
Accommodations tax - local	576,650	642,454	667,788	718,975	563,742	527,865	597,652	665,055	744,940	803,808	875,004	902,124	1,088,825	953,458	967,051	851,050
% Change	44%	11%	4%	8%	-22%	-6%	13%	11%	12%	8%	9%	3%	21%	-12%	1%	-12%
Hospitality tax	228,046	247,148	281,882	288,276	255,009	245,865	256,398	271,081	308,818	377,866	473,867	480,388	518,632	560,182	576,884	468,400
% Change	58%	8%	14%	2%	-12%	-4%	4%	6%	14%	22%	25%	3%	6%	8%	3%	-19%

**Town of Kiawah Island
Changes in Fund Balance , Last Ten Fiscal Years**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Projected</u>	<u>2022 Budgeted</u>
Total Revenues	5,355,420	5,678,904	5,615,033	7,289,147	8,270,335	8,651,605	13,852,877	9,568,234	9,988,932	9,506,025	9,521,553	9,337,234
Total Expenditures	4,392,153	5,191,583	5,040,474	5,400,767	9,221,969	8,320,679	14,027,113	7,810,046	7,715,515	10,254,897	10,169,544	8,776,462
Net Change in Fund Balance	963,267	487,321	574,559	1,888,380	(951,634)	330,926	(174,236)	1,758,188	2,273,417	(748,872)	(647,991)	560,771

Extraordinary Items :

Revenues

1. MC land purchase

1. MC construction

1. 21 Beachwalker sale

2. GO bond issuance

3. MC construction

4. Matthew clean up

1. Parkway resurfacing

2. Dorian clean up

1.GO Bond Repayment

2. KI Parkway landscaping

Town of Kiawah Island
 Budget FY2022 to Annualized Budget FY2021
 All Funds Consolidated
 Cash Basis

	Budgeted Sources & Uses						FY2021 Annualized Variance \$	FY2021 Annualized Variance %	FY2019 Actuals Variance \$	FY2019 Actuals Variance %
	Actuals FY 2019	Budgeted FY2021	Amended Budget FY 2021	Annualized FY2021	Budget FY2022					
Revenues*:										
Building Permits	\$ 987,649	\$ 664,493	\$ 664,493	\$ 900,000	\$ 900,000	\$ -	0%	\$ (87,649)	-9%	
Building Permits/Special Projects	263,197	-	-	100,000	100,000	-	0%	(163,197)	-62%	
Business Licenses	2,535,128	2,267,184	2,267,184	2,650,000	2,650,000	45,000	2%	159,872	6%	
Franchisee Fees	857,732	856,184	856,184	856,184	860,000	3,816	0%	2,268	0%	
Local Option tax	585,738	472,073	602,567	629,465	597,453	(32,012)	-5%	11,715	2%	
State ATAX	1,585,786	1,356,025	1,688,275	1,967,363	1,617,505	(349,858)	-18%	31,719	2%	
Local ATAX	967,051	734,510	858,938	1,086,685	986,392	(100,293)	-9%	19,341	2%	
County ATAX	484,000	-	-	-	200,000	200,000	100%	(284,000)	-59%	
Hospitality Tax	576,884	411,357	457,985	508,925	576,884	67,959	13%	-	0%	
Solid Waste Fees	551,180	600,000	600,000	608,933	610,000	1,067	0%	58,820	11%	
Interest	432,733	312,500	140,000	39,000	34,000	(5,000)	-13%	(398,733)	-92%	
Other*	161,854	160,000	160,000	174,999	160,000	(14,999)	-9%	(1,854)	-1%	
Total Revenue	\$ 9,988,932	\$ 7,834,326	\$ 8,295,626	\$ 9,521,553	\$ 9,337,234	\$ (184,320)	-2%	\$ (651,698)	-7%	
Expenses:										
Salaries	1,304,430	1,273,140	1,287,140	1,291,316	1,386,994	95,679	7%	82,564	6%	
Overtime	2,091	3,500	3,500	2,620	4,200	1,580	60%	2,109	101%	
Benefits	411,335	380,376	390,376	388,381	438,985	50,604	13%	27,650	7%	
Payroll Tax	107,201	125,543	125,543	119,144	131,063	11,919	10%	23,862	22%	
Employee Subtotal	1,825,057	1,782,559	1,806,559	1,801,461	1,961,243	159,782	9%	136,186	7%	
Public Safety/Payroll and Related Cost/ Off Duty I	480,472	439,015	439,014	439,014	439,631	617	0%	(40,841)	-9%	
Public Safety/CCSO Contract	60,422	345,880	345,880	345,880	356,624	10,744	2%	296,202	490%	
STR Code Enforcement	-	288,580	288,580	299,018	288,580	(10,438)	-3%	288,580	NA	
Utilities & Supplies	208,332	265,343	265,343	227,878	250,900	23,022	10%	42,568	20%	
Advertising	10,113	4,500	4,500	4,500	14,000	4,500	47%	3,887	38%	
Communications	50,042	51,820	51,820	67,820	68,320	500	1%	18,278	37%	
Waste Management	1,065,707	1,034,080	1,034,080	1,053,000	1,053,000	-	0%	(12,707)	-1%	
Insurance	140,679	140,556	140,556	131,703	150,824	19,121	15%	10,145	7%	
Professional Services	115,940	111,000	111,000	135,900	141,000	5,100	4%	25,060	22%	
Consultants	126,641	61,500	61,500	219,030	211,000	(8,030)	-4%	84,359	67%	
Maintenance	452,667	453,160	469,145	488,369	471,800	(16,569)	-3%	19,133	4%	
Travel & Training	24,756	53,300	53,300	32,497	54,000	21,503	66%	29,244	118%	
Rentals	32,899	41,000	41,000	41,000	45,000	4,000	10%	12,101	37%	
Tourism & Recreations	1,854,958	1,507,172	1,523,572	1,600,032	2,359,957	759,925	47%	504,999	27%	
Contributions	150,000	150,000	150,000	150,000	200,000	50,000	33%	50,000	33%	
Other	257,464	246,945	246,945	163,089	330,583	167,494	103%	73,119	28%	
Capital Outlay:										
Building	-	-	-	11,250	150,000	138,750	1233%	150,000	NA	
Infrastructure and Landscaping	446,397	500,000	500,000	854,378	100,000	(754,378)	-88%	(346,397)	-78%	
Vehicles	34,159	-	-	-	90,000	90,000	NA	55,841	163%	
Other	12,303	-	66,544	78,544	40,000	(38,544)	-49%	27,697	225%	
Debt Service	366,507	357,916	2,025,916	2,020,181	-	(2,020,181)	-100%	(366,507)	-100%	
Total Expenses	7,715,515	7,834,326	9,725,254	10,169,544	8,776,462	(1,393,082)	-14%	1,060,947	14%	
Net Changes in Fund Balance	\$ 2,273,417	\$ (0)	\$ (1,429,628)	\$ (647,991)	\$ 560,771	\$ 1,208,762	187%	\$ (1,712,646)	-75%	

* FY19 Actuals Misc. does not include one time revenues, FEMA reimbursement and restitution payment from the former administrator

* FY2021 Amended Budget Misc. does not include one time revenues, SC Care reimbursement

Town of Kiawah Island FY2022 Budget

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>% of Total Expenses</u>	<u>Restricted Funds</u>	<u>% of Total Expenses</u>	<u>Total</u>
Administration	\$2,113,970	41%	\$ -	0%	\$2,113,970
Public Works	182,875	4%	326,750	9%	509,625
Town Buildings	175,424	3%	71,900	2%	247,324
Solid Waste	975,000	19%	78,000	2%	1,053,000
Community Development Services	770,433	15%	-	0%	770,433
Law Enforcement	104,424	2%	691,831	19%	796,255
STR Enforcement	288,580	6%	-	0%	288,580
Beach Management	-	0%	394,674	11%	394,674
<u>Total Main Functions</u>	<u>\$4,610,706</u>	<u>90%</u>	<u>1,563,155</u>	<u>42%</u>	<u>6,173,862</u>
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>
Tourism	-	0%	1,506,183	41%	1,506,183
Arts Council	118,000	2%	258,538	7%	376,538
Charities	200,000	4%	-	0%	200,000
Wildlife Research	166,172	3%	353,708	10%	519,879
<u>Total Other Functions</u>	<u>484,172</u>	<u>10%</u>	<u>2,118,429</u>	<u>58%</u>	<u>2,602,601</u>
<u>Grand Total</u>	<u>\$5,094,878</u>	<u>100%</u>	<u>\$3,681,584</u>	<u>100%</u>	<u>\$8,776,462</u>

Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2021</u>	<u>Budget FY 2022</u>		<u>Change</u>	<u>%</u>
Administration	\$695,684	\$820,865	\$	125,182	18%
Communications	237,029	294,849		57,820	24%
Community Development Services	724,148	770,433		46,285	6%
Council	19,000	34,000		15,000	79%
Court	25,284	25,883		600	2%
Environmental	480,260	569,879		89,620	19%
Finance	632,827	635,897		3,070	0%
Infrastructure, CERT	941,458	151,000		(790,458)	-84%
Operations	2,452,421	2,554,178		101,757	4%
Public Safety	802,558	813,919		11,361	1%
Public Works	<u>71,612</u>	<u>182,875</u>		<u>111,263</u>	<u>155%</u>
	\$7,082,281	\$6,853,780	\$	(228,501)	-3%

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 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	Emergency Fund Budget	Total Funds Budget
Revenues & Other Sources :											
Accommodations Tax	\$ 85,000	\$ 1,532,505	\$ 200,000	\$ 986,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,803,897
Hospitality Tax	-	-	-	-	-	576,884	-	-	-	-	576,884
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,695,000	-	-	-	-	-	-	-	-	-	2,695,000
Building Permits	900,000	-	-	-	-	-	-	-	-	-	900,000
Building Permits/Special Projects	100,000	-	-	-	-	-	-	-	-	-	100,000
Local Option Sales Tax	597,453	-	-	-	-	-	-	-	-	-	597,453
Franchise Fee - Electric	420,000	-	-	-	-	-	-	-	-	-	420,000
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	10,000	-	-	-	35,000
Interest Revenue	10,000	2,000	5,000	6,000	-	6,000	-	-	4,000	1,000	34,000
Solid Waste Collections	610,000	-	-	-	-	-	-	-	-	-	610,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
Total Revenues & Other Sources	5,962,453	1,534,505	205,000	992,392	45,000	582,884	10,000	376,538	366,655	313,655	10,389,082
Expenditures & Uses :											
Salary and Benefits/Regular Employees	1,749,097	-	-	139,608	-	-	-	73,539	-	-	1,961,243
Salary and Benefits/Deputies	54,631	385,000	-	-	-	-	-	-	-	-	439,631
Public Safety/CCSO Contract	49,793	-	-	306,831	-	-	-	-	-	-	356,624
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	118,650	-	35,000	2,500	-	91,750	-	3,000	-	-	250,900
Advertising	14,000	-	-	-	-	-	-	-	-	-	14,000
Communication	68,320	-	-	-	-	-	-	-	-	-	68,320
Waste Management	970,000	-	30,000	53,000	-	-	-	-	-	-	1,053,000
Printing	47,700	-	-	-	-	-	-	-	-	-	47,700
Professional Services	141,000	-	-	-	-	-	-	-	-	-	141,000
Consulting	176,000	-	35,000	-	-	-	-	-	-	-	211,000
Maintenance	293,900	-	26,900	-	-	151,000	-	-	-	-	471,800
Insurance	150,824	-	-	-	-	-	-	-	-	-	150,824
Travel & Training	54,000	-	-	-	-	-	-	-	-	-	54,000
Rentals	45,000	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,606,183	450,774	6,000	-	-	-	297,000	-	-	2,359,957
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
Capital Outlay/Town Hall	-	-	-	-	-	-	-	-	-	-	-
Other	169,883	-	-	-	-	-	10,000	3,000	-	-	182,883
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,848
Total Expenditures & Uses	5,094,878	1,991,183	577,674	1,188,534	50,000	539,504	10,000	376,538	-	-	9,828,311
Change in Fund Balance	\$ 867,575	\$ (456,679)	\$ (372,674)	\$ (196,142)	\$ (5,000)	\$ 43,380	\$ -	\$ -	\$ 366,655	\$ 313,655	\$ 560,771

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/2022
 ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/20 AUDITED	\$ 11,737,538	\$ 213,708	\$ 1,302,358	\$ 1,133,807	\$ 23,974	\$ 1,185,538	\$ 21,150	\$ -	\$ 4,907,385	\$ -	\$ 20,525,456
SOURCES:											
REVENUES	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	-	5,000	-	9,568,673
TRANSFERS IN	-	-	-	-	-	-	-	76,763	2,389,303	319,122	2,785,188
TOTAL	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	76,763	2,394,303	319,122	12,034,738
USES:											
EXPENDITURES	4,501,923	1,290,209	522,999	698,620	-	241,959	10,000	76,763	2,020,181	-	9,362,654
CAPITAL OUTLAY	123,061	-	-	461,280	-	359,831	-	-	-	-	944,172
TRANSFERS OUT	2,035,141	-	-	488,457	50,000	211,590	-	-	-	-	2,785,188
DEBT SERVICE	-	-	-	-	-	-	-	-	2,020,181	-	2,020,181
TOTAL	6,660,125	1,290,209	522,999	1,648,357	50,000	813,380	10,000	76,763	2,020,181	-	13,092,014
ENDING FUND BALANCE - 6/30/21 PROJECTED	11,104,113	792,862	784,359	578,135	18,974	887,083	21,150	-	5,281,507	319,122	19,468,189
SOURCES:											
REVENUES	5,982,453	1,534,505	205,000	992,392	45,000	582,884	10,000	-	4,000	1,000	9,337,234
TRANSFERS IN	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
TOTAL	5,982,453	1,534,505	205,000	992,392	45,000	582,884	10,000	376,538	366,655	313,655	10,075,429
USES:											
EXPENDITURES	4,690,379	1,991,183	577,674	507,939	-	242,750	10,000	376,538	-	-	8,396,465
CAPITAL OUTLAY	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
TRANSFERS OUT	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,848
TOTAL	5,094,879	1,991,183	577,674	1,188,534	50,000	539,504	10,000	376,538	-	-	9,828,313
NET CHANGE	867,575	(456,679)	(372,674)	(196,142)	(5,000)	43,380	-	-	366,655	313,655	560,771
BUDGETED ENDING FUND BALANCE - 6/30/22	\$ 11,971,687	\$ 336,183	\$ 411,685	\$ 381,993	\$ 13,974	\$ 930,463	\$ 21,150	\$ -	\$ 5,648,162	\$ 632,777	\$ 20,028,950

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Amended Budget \$ Change	FY 21 Amended Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
GENERAL FUND										
REVENUES:										
BUSINESS LICENSE REVENUE	\$ 1,867,184	\$ 1,867,184	\$ 934,124	\$ 2,250,000	2,295,000	\$ 427,816	23%	\$ 45,000	2%	Based on FY2019 actuals
STR APPLICATION FEES	400,000	400,000	200,355	400,000	400,000	-	0%	-	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	85,000	85,000	65,557	100,000	85,000	-	0%	(15,000)	-15%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	19,275	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	600,000	600,000	603,933	608,933	610,000	10,000	2%	1,067	0%	Based on number of subscribers for different service types
PLANNING FEES	10,000	10,000	5,610	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	664,493	664,493	649,237	900,000	900,000	235,507	35%	-	0%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	-	-	-	100,000	100,000	100,000	NA	-	0%	Phase I of Parcel 13
LOCAL OPTIONS SALES TAX	472,073	602,567	380,963	629,465	597,453	(5,114)	-1%	(32,012)	-5%	Based on FY2019 actuals
FRANCHISE FEE - ELECTRIC	416,184	416,184	415,937	415,937	420,000	3,816	1%	4,163	1%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	220,355	300,000	300,000	-	0%	-	0%	\$300K or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	140,000	76,414	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	25,000	35,636	40,000	25,000	-	0%	(15,000)	-38%	Based on for FY2019
INTEREST REVENUE	150,000	50,000	12,151	15,000	10,000	(40,000)	-80%	(5,000)	-33%	Approximately 0.05% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	7,035	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES	-	-	47,465	-	-	-	100%	(47,465)	-100%	SC Cares Reimbursement in CY
TOTAL REVENUES	5,199,934	5,230,428	3,673,047	6,026,700	5,962,453	732,025	14%	(64,247)	-1%	
OTHER FINANCING USES/SOURCES:										
DEFICIENCY OF REVENUES OVER EXPENDITURE	-	842,212	-	633,425	-	(842,212)	N/A	(633,425)	N/A	
TOTAL REVENUES & OTHER SOURCES	\$ 5,199,934	\$ 6,072,640	\$ 3,673,047	\$ 6,660,125	5,962,453	\$ (110,187)	-2%	\$ (697,672)	-10%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
EXPENDITURES:										
SALARIES	1,273,140	1,287,140	763,091	1,291,316	1,388,994	99,854	8%	95,679	7%	Salaries for 19 current employees with 5% increase plus new position
OVERTIME	3,500	3,500	1,977	2,620	4,200	700	20%	1,580	60%	
BENEFITS	390,376	390,376	219,460	388,381	438,985	48,609	12%	50,604	13%	
PAYROLL TAXES	125,843	125,843	75,216	119,144	131,063	5,820	4%	11,919	10%	
SALARIES, PR TAXES & BENEF/DEPUTIES	439,014	439,014	274,119	439,014	439,014	617	0%	617	0%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	345,880	345,880	244,758	345,880	356,624	10,744	3%	-10,744	-3%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	N/A	(10,438)	-3%	Contract with Island Services for after hours code enforcement
UTILITIES & SUPPLIES:										
UTILITIES	160,343	160,343	55,940	150,000	150,000	(10,343)	-6%	-	0%	Based on current year actuals and increase for new landscaping
GENERAL	65,900	65,900	37,516	65,450	65,400	(500)	-1%	(50)	0%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	39,100	39,100	9,535	12,428	35,500	(3,600)	-9%	23,072	186%	Estimate for landscaping and deer removal equipment, and computer upgrades
ADVERTISING	4,500	4,500	3,365	9,500	14,000	9,500	211%	-	47%	Based on current year actuals
COMMUNICATION	-	-	-	-	-	-	-	-	-	
CELL PHONES & IPADS	13,820	13,820	7,330	13,820	14,320	500	4%	500	4%	Based on current year actuals for Town's employees
REGULAR PHONES	38,000	38,000	35,291	54,000	54,000	16,000	42%	-	0%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,034,580	1,034,580	646,670	1,063,000	1,063,000	18,920	2%	-	0%	Based on Carolina Waste contract
PRINTING	38,750	38,750	18,518	32,750	47,700	8,950	23%	14,950	46%	Based on current year actuals
PROFESSIONAL SERVICES	111,000	111,000	102,032	135,900	141,000	30,000	27%	5,100	4%	Town Attorney and annual audit
CONSULTING	61,500	161,500	87,707	219,030	211,000	-8,030	-3%	(8,030)	-4%	Estimate for various consulting work, including website design, Duncan Parrish
MAINTENANCE										Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	164,160	164,160	120,184	169,150	170,300	6,140	4%	1,140	1%	
BUILDING & VEHICLES	58,000	73,285	44,526	96,500	88,500	-8,000	-9%	(16,000)	-17%	
LANDSCAPING	231,000	231,000	201,841	222,709	221,000	(10,000)	-4%	(1,709)	-1%	
INSURANCE	140,556	140,556	131,703	131,703	150,824	10,268	7%	19,121	15%	
TRAVEL & TRAINING	53,300	53,300	19,891	32,497	54,000	700	1%	21,503	66%	Based on current year actuals
RENTALS	41,000	41,000	41,000	41,000	45,000	4,000	10%	4,000	10%	Based on contracts.
TOURISM & RECREATIONS	481,465	481,465	250,101	539,599	556,774	75,369	16%	17,175	3%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	200,000	50,000	33%	49,977	33%	
CAPITAL OUTLAY	500,000	500,000	64,939	944,172	380,000	(120,000)	-24%	(564,172)	-60%	
OTHER	154,376	154,376	89,054	130,339	159,384	5,009	3%	29,045	22%	Based on current year actuals
CONTINGENCY	20,000	20,000	-	-	100,000	80,000	400%	100,000	NA	
TOTAL EXPENDITURES	6,416,883	6,268,288	3,282,050	7,088,953	6,949,780	547,596	8%	(139,173)	-2%	
ALLOCATION TO SATAX	241,000	241,000	-	236,000	485,000	(241,000)	-100%	(236,000)	-100%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	516,165	511,165	271,921	522,999	572,674	(527,965)	-100%	(539,799)	-100%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	921,059	977,979	110,129	1,103,180	554,939	(977,979)	-100%	(1,103,180)	-100%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	458,750	458,750	151,917	601,790	286,750	(458,750)	-100%	(601,750)	-100%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	82,395	82,395	5,587	16,479	73,538	(82,395)	-100%	(16,479)	-100%	
TOTAL NET EXPENDITURES	4,197,514	3,996,999	2,749,983	4,624,984	4,976,879	2,753,290	69%	(4,624,884)	-100%	
OTHER FINANCING USES/SOURCES:										
TRANSFER TO ARTS & CULTURAL EVENTS	55,460	55,460	-	14,960	118,000	(55,460)	-100%	(14,960)	-100%	
TRANSFER TO CAPITAL FUND	357,916	2,020,181	-	2,020,181	-	(2,020,181)	-100%	(2,020,181)	-100%	
EXCESS OF REVENUES OVER EXPENDITURES	589,045	-	-	-	867,575	-	N/A	-	-	
TOTAL OTHER FINANCING USES/SOURCES	1,002,421	2,075,641	-	2,035,141	985,575	(2,075,641)	-100%	(2,035,141)	-100%	
TOTAL EXPENDITURES & OTHER USES	\$ 5,199,935	\$ 6,072,640	\$ 2,748,983	\$ 6,660,125	\$ 5,962,453	\$ (6,072,640)	-100%	\$ (6,060,125)	-100%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 12/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION										
TOWN ADMINISTRATION										
SALARIES - REGULAR EMPLOYEES	\$ 187,958	\$ 187,958	\$ 108,554	\$ 184,196	249,625	\$ 61,667	33%	\$ 65,428	36%	Salaries for Town Administrator, clerk plus 5% total salaries increase
OVERTIME	1,200	1,200	21	100	1,200	-	0%	1,100	1100%	
SALARIES - TEMPORARY	10,000	10,000	-	-	-	(10,000)	-100%	-	NA	
BONUS	5,000	5,000	5,000	5,000	5,000	-	0%	-	0%	
EMPLOYEE BENEFITS	8,000	8,000	7,812	7,812	18,000	10,000	125%	10,189	130%	\$5K Christmas Gifts, \$3K annualy EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,745	10,745	9,520	10,572	10,783	38	0%	211	2%	
FICA ER MATCH	14,835	14,835	8,085	14,835	19,230	4,395	30%	4,395	30%	
RETIREMENT MATCH	40,422	42,422	15,367	35,917	47,628	5,206	12%	11,711	33%	
WORKERS COMPENSATION COSTS	30,000	30,000	21,994	21,994	30,000	-	0%	8,006	36%	
CATERING COSTS	30,000	30,000	10,255	10,255	20,000	(10,000)	-33%	9,745	95%	Christmas Dinner - \$20K Town Attorney - \$50K + \$10K additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, \$5K misc professional services
PROFESSIONAL SERVICES	85,000	85,000	76,132	110,000	115,000	30,000	35%	5,000	5%	
CONSULTANTS	15,000	15,000	44,830	73,580	10,000	(5,000)	-33%	(63,580)	-86%	Other consultant work - \$10K Based on cost for 1 cell phone, iPads and mail
TELEPHONE-CELL	2,400	2,400	1,649	2,400	2,400	-	0%	-	0%	Estimate SCAPA, ICMA, SCCOMA (Stephanie T)
TRAVEL & TRAINING	12,000	12,000	2,339	5,000	12,000	-	0%	7,000	140%	Estimate SCAPA, ICMA, SCCOMA, UKI (Stephanie T) & training for Petra (Clerk Institute)
DUES	4,000	4,000	3,463	4,000	4,000	-	0%	-	0%	Based on current year actuals
SUBSCRIPTIONS	1,000	1,000	306	1,000	1,000	-	0%	-	0%	Estimate for advertising
ADVERTISING COSTS	4,000	4,000	3,395	4,000	4,000	-	0%	-	0%	
COMMUNITY ACTIVITIES	19,000	19,000	2,336	5,000	19,000	-	0%	14,000	280%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K, and \$5K other community activities
COMMUNITY OUTREACH	150,000	150,000	-	150,023	200,000	50,000	33%	49,977	33%	Charitable contributions
SUPPLIES - OFFICE	15,000	15,000	3,745	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	15,000	13,466	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	2,000	1,559	2,000	2,000	-	0%	-	0%	Misc code
MISCELLANEOUS EXPEND	15,000	15,000	10,267	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,151	3,000	5,000	(500)	-9%	2,000	67%	
	<u>683,059</u>	<u>685,059</u>	<u>352,515</u>	<u>695,684</u>	<u>820,865</u>	<u>135,806</u>	<u>20%</u>	<u>125,182</u>	<u>18%</u>	
COUNCIL DEPARTMENT										
SALARIES	-	12,000	2,582	12,000	24,000	12,000	100%	12,000	100%	
RENTAL FACILITIES & MEETING COST	1,000	1,000	891	1,000	5,000	4,000	400%	4,000	400%	
TRAVEL & TRAINING	4,000	4,000	4,220	5,000	4,000	-	0%	(1,000)	-20%	Merby HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,000	400	1,000	1,000	-	0%	-	0%	Town Council Retreat Expense
	<u>6,000</u>	<u>18,000</u>	<u>8,483</u>	<u>19,000</u>	<u>34,000</u>	<u>16,000</u>	<u>89%</u>	<u>(18,000)</u>	<u>-100%</u>	
TOTAL ADMINISTRATION	\$ 689,059	\$ 703,059	\$ 360,998	\$ 714,684	\$ 854,865	\$ 151,806	22%	(714,684)	-100%	

TOWN OF KIAWAH ISLAND

GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department 40100 - ENVIRONMENTAL										
SALARIES - REGULAR EMPLOYEES	\$ 164,337	\$ 164,337	\$ 88,134	\$ 165,440	162,940	\$ (1,397)	-1%	\$ (2,500)	-2%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	-	-	-	-	4,000	4,000	NA	4,000	NA	P/T help with deer surveys
FICA ER MATCH	12,381	12,381	6,369	12,381	12,465	84	1%	84	1%	
INSURANCE - MEDICAL	28,244	28,244	18,541	28,758	27,291	(953)	-3%	535	2%	
RETIREMENT MATCH	28,182	30,182	18,231	30,333	29,983	(199)	-1%	(250)	-1%	
PROFESSIONAL SERVICES	20,000	20,000	-	20,000	16,000	(4,000)	-20%	(4,000)	-20%	Deer Processing
CONSULTANTS	-	-	-	-	65,000	65,000	NA	65,000	NA	Marsh management plan-\$30k, aerial photography \$35k
TELEPHONE-CELL	3,000	3,000	1,718	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	3,000	3,000	104	3,000	4,000	1,000	33%	1,000	33%	ArcGIS, Adobe
DUES	500	500	10	500	500	-	0%	-	0%	
SUBSCRIPTIONS	500	500	199	500	1,000	500	100%	500	100%	
TRAVEL & TRAINING	2,200	2,200	714	-	3,500	1,300	59%	3,500	NA	
TURTLE PATROL EXPENDITURES	7,000	7,000	2,325	6,000	6,000	(1,000)	-14%	-	0%	
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000	-	0%	10,000	25%	CSE Contract
RESEARCH	37,700	37,700	26,339	37,000	94,100	56,400	150%	57,100	154%	Bobcat GPS, Bird Banding, Toxicology, \$50k for Clarkson SGA project
COMMUNITY OUTREACH	3,500	3,500	-	2,500	3,000	(500)	-14%	500	20%	School groups and OWLS
PROGRAMS	7,000	23,400	10,631	23,400	20,000	(3,400)	-15%	(3,400)	-15%	Grow Native, Dolphin Stewardship, Bluebird Boxes
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000	(1,000)	2%	(48,000)	-49%	Projects TBD
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000	(1,000)	-20%	2,000	100%	Insect Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	200	200	85	600	600	400	200%	-	0%	
SUPPLIES OTHER	1,000	1,000	488	500	1,000	-	0%	500	100%	
UNIFORMS	900	900	874	900	1,200	300	33%	300	33%	
BOOKS & PERIODICALS	300	300	-	150	300	-	0%	150	100%	
EQUIPMENT - MINOR	15,000	15,000	-	1,500	4,000	(11,000)	-73%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,500	1,500	756	800	1,000	(500)	-33%	200	25%	
TOTAL DEPARTMENT EXPENDITURES	445,444	463,844	252,672	480,260	569,879	106,036	23%	89,620	19%	
ALLOCATION TO LOCAL ATAX:	145,386	148,086	81,090	146,946	145,608					
ALLOCATION TO LOCAL ATAX:										
60% OF SALARIES, FR TAXES, AND BENEFITS:	138,386	141,086	78,765	140,846	139,609					
VEHICLES	-	-	-	-	-					
TURTLE PATROL COST	7,000	7,000	2,325	6,000	6,000					
	<u>145,386</u>	<u>148,086</u>	<u>81,090</u>	<u>146,946</u>	<u>145,608</u>					
ALLOCATION TO COUNTY ATAX	149,700	148,700	114,124	205,400	253,100					
ALLOCATION TO COUNTY ATAX										
RESEARCH	37,700	37,700	26,339	37,000	94,100					
CONSULTING	-	-	-	-	35,000					Aerial photography
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000					
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000					
PROGRAMS	7,000	7,000	10,631	23,400	20,000					
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000					
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000					
	<u>153,700</u>	<u>153,700</u>	<u>114,124</u>	<u>205,400</u>	<u>258,100</u>					
TOTAL NET EXPENDITURES	\$ 146,337	\$ 162,057	\$ 87,458	\$ 127,914	\$ 166,172	\$ 4,114	3%	\$ 38,258	30%	

TOWN OF KIWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 10/1/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40300 - FINANCE										
SALARIES - REGULAR EMPLOYEES	\$ 270,715	\$ 270,715	\$ 152,450	\$ 271,965	265,715	\$ (5,000)	-2%	\$ (6,250)	-2%	Salaries for the treasurer, 2 accountants, STR clerk and receptionist
OVERTIME	1,300	1,300	1,624	2,000	2,000	700	54%	-	0%	
INSURANCE - MEDICAL	35,612	35,612	16,890	34,918	35,617	5	0%	698	2%	
FICA ER MATCH	20,008	20,008	9,035	20,795	20,327	(320)	-2%	(468)	-2%	
RETIREMENT MATCH	45,775	47,775	25,495	51,002	58,002	8,227	17%	5,000	10%	
AUDITING COSTS	26,000	26,000	26,900	26,900	26,000	-	0%	100	0%	
CONSULTANTS	12,500	12,500	5,975	6,000	6,000	(6,500)	-52%	-	0%	Based on the contract
TELEPHONE-CELL	1,000	1,000	875	1,500	1,000	-	0%	(500)	-33%	Estimate for investment analysis, actuarial evaluation and legal cost
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	113,008	155,000	155,000	5,000	3%	-	0%	Based on current year actuals - 1 cell phone
TRAVEL & TRAINING	8,000	8,000	1,330	5,000	8,000	-	0%	3,000	60%	Cost for ADP-S48K, IncodeID- \$33K, Integral Solution \$53K, VCI web hosting \$1K, citireserve - \$20K
DUES	500	500	720	1,000	1,000	500	100%	-	0%	Estimate for registration fees and travel to attend conferences and courses
PRINTING COSTS	9,000	9,000	5,460	6,000	6,000	(3,000)	-33%	-	0%	Cost for membership to MASIG and GFOA
SUPPLIES - OFFICE	4,000	4,000	3,406	4,000	4,000	-	0%	-	0%	Printing for utility billing and business license applications and decals
SUPPLIES - POSTAGE	8,000	8,000	3,832	8,000	8,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	1,500	1,500	1,315	1,500	1,500	-	0%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for notices \$2.5K
BOOKS & PERIODICALS	500	500	185	500	500	-	0%	-	0%	Based on current year actuals
BANK COSTS	35,000	35,000	38,067	55,000	55,000	20,000	57%	-	0%	Estimate for periodicals
COMPUTER & SOFTWARE - MINOR	2,000	2,000	1,211	1,211	2,000	-	0%	789	65%	Cost for WiFi terminals, bank fees & check processing - \$25K, merchant fees \$30K (increase related to increase in credit card fees, majority of transactions are done on line now)
MISCELLANEOUS EXPEND	1,000	1,000	183	500	1,000	-	0%	500	100%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	632,409	634,409	407,621	651,791	654,661	20,252	3%	2,869	0%	
ALLOCATION TO COURT DEPARTMENT	18,444	18,444	9,677	18,964	18,763	(319)	-2%	(201)	-1%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 613,965	\$ 615,965	\$ 397,344	\$ 632,827	\$ 635,897	\$ 19,932	3%	\$ 3,070	0%	

TOWN OF KIAWAH ISLAND

GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 10/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40500 - COMMUNICATIONS										
SALARIES - REGULAR EMPLOYEES	\$ 120,860	\$ 120,860	\$ 72,660	\$ 123,020	120,520	\$ (340)	0%	(2,500)	-2%	Salaries for Communication Specialist and Assistant
OVERTIME	500	500	9	20	500	-	0%	480	24000%	
SALARIES - TEMPORARY	-	-	-	-	2,500	2,500	NA	2,500	NA	Stipend for social media contributor.
INSURANCE - MEDICAL	13,853	13,853	8,327	13,074	13,335	(517)	-4%	261	2%	
FICA ER MATCH	9,055	9,055	4,592	9,220	9,055	0	0%	(165)	-2%	
RETIREMENT MATCH	18,547	19,547	6,671	20,568	20,218	671	3%	(350)	-2%	
TELEPHONE-CELL	720	720	681	720	720	-	0%	-	0%	Cost for 1 cell phone/\$60 per month
CONSULTANTS	-	100,000	-	30,000	70,000	(30,000)	-30%	40,000	133%	Website redesign in FY21
REPAIR AND MAINTENANCE - SOFTWARE	10,860	10,860	7,072	10,860	11,000	140	1%	140	1%	Adobe creative suite-\$1199.76 Constant contact membership is a fluctuating fee based on # of emails monthly, number of contacts and number of events hosted. (Based on the last 12 months of usage \$2300 Web QA Orlando Business Directory -\$3500 annually. Amazon annual media hosting for website-\$300. Township software annual maint \$3,000. Survey Monkey Subscriptions \$720. Atwork iStock 150 credit package \$1250, Facebook Campaigns \$400, PAC Beach Publication advertising \$1200, Grammarly \$300 Promotional Video Printing Projects Est. \$6,000. Turtle Patrol 7th grade stewardship public education materials. Newsletters & Envelope Printing, mailing senior/courier Town Notes (\$5,550 per quarter totaling \$22,200 annually), Graphic Design Assistance from printer \$4,000 annually. Digital publishing software Joomag -\$950 annually. Professional organization memberships and continuing education platforms. Estimate for office supplies.
PUBLISHING & PROMOTIONS	8,000	8,000	1,411	5,000	9,000	1,000	13%	4,000	80%	
MARKETING	-	-	-	-	500	500	NA	500	NA	
PRINTING - TOWN NOTES	21,750	21,750	11,627	21,750	32,700	10,950	50%	10,950	50%	
TRAVEL & TRAINING	3,600	3,600	149	1,997	3,000	(600)	-17%	1,003	50%	
SUPPLIES - OFFICE	800	800	634	800	800	-	0%	-	0%	
MISCELLANEOUS EXPEND	1,000	1,000	-	-	1,000	-	0%	1,000	100%	
TOTAL DEPARTMENT EXPENDITURES	209,544	310,544	113,832	237,029	294,849	(15,695)	-6%	57,620	24%	
ALLOCATION TO ARTS & CULTURAL FUND	82,395	82,395	5,587	16,478	73,538	(8,657)	-11%	37,059	345%	75% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	127,149	228,149	108,245	220,550	221,211	(6,838)	-3%	781	0%	
Department: 40600 - COURT DEPARTMENT										
SALARIES - JUDGE	-	2,000	333	2,000	4,000	2,000	100%	2,000	100%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	13,661	13,661	6,803	14,161	13,963	302	2%	(218)	-2%	30% of Sherry's salary
INSURANCE - MEDICAL	1,612	1,612	797	1,612	1,586	(26)	-2%	(25)	-2%	
FICA ER MATCH	1,045	1,045	595	1,045	1,068	23	2%	23	2%	
RETIREMENT MATCH	2,126	2,126	952	2,126	2,147	21	1%	21	1%	
TELEPHONE-CELL	1,200	1,200	-	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	-	500	1,500	-	0%	1,000	200%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	120	65	120	120	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	300	300	1,927	2,500	300	-	0%	(2,200)	-68%	
TOTAL	\$ 21,564	\$ 23,564	\$ 11,472	\$ 25,284	\$ 25,883	\$ 2,320	10%	\$ 600	2%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40900 - PUBLIC SAFETY DEPARTMENT										
SALARIES - DEPUTIES	\$ 324,841	\$ 324,841	\$ 202,309	\$ 324,841	324,841	\$ (0)	0%	\$ -	0%	Based on the current contract for 2nd and 3rd shift - 80% coverage
OVERTIME	20,000	20,000	18,107	20,000	20,000	-	0%	-	0%	
FICA ER MATCH	32,437	32,437	16,652	32,437	32,437	-	0%	-	0%	
RETIREMENT MATCH	61,736	61,736	37,051	61,736	62,353	617	1%	617	1%	1% increase in PEBA's contribution rates
COUNTY DEPUTY VEHICLE FEES	9,000	9,000	6,020	9,000	9,000	-	0%	-	0%	Based on current contract - \$10 per deputy per shift
COUNTY RADIO COSTS	6,156	6,156	5,092	6,664	6,664	2,508	41%	-	0%	
CCSO CONTRACT	345,880	345,880	244,758	345,880	356,624	10,744	3%	10,744	3%	1st shift is contracted with CCSSU (4 deputies)
TOTAL DEPARTMENT EXPENDITURES	800,050	800,050	529,989	802,558	813,919	13,869	2%	11,361	1%	
ALLOCATION TO STATE ATAX	191,000	191,000	-	186,000	385,000	194,000	102%	199,000	107%	Assuming same level of funding as in FY19
ALLOCATION TO LOCAL ATAX	489,043	489,043	-	496,174	306,831	(182,211)	-37%	(189,343)	-38%	Assuming same funding level from SATAX 85% of public safety cost allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	120,008	120,008	529,989	120,384	122,088	2,080	2%	1,704	1%	
Department: 40800 - PUBLIC WORKS										
SALARIES	43,250	43,250	28,250	44,124	77,874	34,624	80%	33,750	76%	Salary for 2 employees
INSURANCE - MEDICAL	11,170	11,170	7,676	13,775	24,726	13,556	121%	10,950	79%	
FICA ER MATCH	3,213	3,213	2,124	3,213	3,220	67	2%	67	2%	
RETIREMENT MATCH	8,185	8,185	5,289	7,700	13,496	5,311	65%	5,796	75%	
TELEPHONE-CELL	1,500	1,500	358	1,000	2,000	500	33%	1,000	100%	2 cell phones
TRAVEL & TRAINING	8,000	8,000	357	1,000	8,000	-	0%	7,000	700%	Accounting for training events and joining organizations for new Public Works manager
VEHICLE	-	-	-	-	50,000	50,000	NA	50,000	NA	Vehicle for PW assistant
SUPPLIES - OFFICE	2,400	2,400	-	500	1,000	(1,400)	-58%	500	100%	
UNIFORMS	800	800	168	300	1,000	200	25%	700	233%	
COMPUTER & SOFTWARE - MINOR	-	-	-	-	1,500	1,500	NA	1,500	NA	PC for PW Assistant
\$ 77,518	\$ 78,518	\$ 44,222	\$ 71,612	\$ 182,875	\$ 104,357	\$ 104,357	133%	111,263	155%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 12/1/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES										
SALARIES	\$ 476,021	\$ 476,021	\$ 309,719	\$ 488,571	479,821	\$ 3,800	1%	\$ (8,750)	-2%	Salaries for Community Dev. Services- 7 employees
OVERTIME	500	500	323	500	500	-	0%	-	0%	
SALARIES_TEMPORARY	-	-	-	-	12,000	12,000	NA	12,000	NA	Item for John T
INSURANCE - MEDICAL	49,202	49,202	32,525	47,611	48,563	(639)	-1%	952	2%	
FICA ER MATCH	36,052	36,052	23,127	36,706	36,706	654	2%	-	0%	
RETIREMENT MATCH	78,440	80,440	41,716	83,343	88,343	7,903	10%	5,000	6%	
ADVERTISING COSTS	500	500	-	500	500	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	3,079	5,000	6,000	1,000	20%	1,000	20%	Estimate for BZA meetings
PROFESSIONAL SERVICES	9,000	9,000	13,829	15,000	15,000	6,000	67%	-	0%	Duncan & Parnell document services
CONSULTING	-	-	-	13,000	13,000	13,000	NA	-	0%	Feasibility of structural consultants to be used on Parcel 13 project and Senior Living Facility
REPAIR AND MAINT - SOFTWARE	300	300	-	300	300	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	4,000	4,000	2,049	4,000	4,000	-	0%	-	0%	Cost for 5 cell phones
DUES	2,500	2,500	1,301	2,500	2,500	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	14,000	14,000	10,892	14,000	14,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	2,200	2,200	1,575	2,200	2,200	-	0%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	1,000	1,000	267	1,000	1,000	-	0%	-	0%	Based on current year actuals
UNIFORMS	2,000	2,000	-	2,000	2,000	-	0%	-	0%	7-staff members uniforms
MISCELLANEOUS	2,000	2,000	269	2,000	2,000	-	0%	-	0%	Plate and registration check
VEHICLES	-	-	-	-	40,000	40,000	NA	40,000	NA	To replace Building Official vehicle
EQUIPMENT MINOR	500	500	-	500	500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	4,600	4,600	5,417	5,417	1,500	(3,100)	-57%	(3,917)	-72%	
	<u>\$ 687,815</u>	<u>\$ 689,815</u>	<u>\$ 446,188</u>	<u>\$ 724,148</u>	<u>\$ 770,433</u>	<u>\$ 80,619</u>	<u>12%</u>	<u>46,285</u>	<u>6%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41000 - OPERATIONS										
WATER & SEWAGE	\$ 110,343	\$ 110,343	\$ 37,084	\$ 100,000	100,000	\$ (10,343)	-9%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	979,200	979,200	612,299	1,000,000	1,000,000	20,800	2%	-	0%	Contract with CW (beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	20,000	20,000	17,977	27,000	27,000	7,000	35%	-	0%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	205,000	205,000	126,454	212,500	210,000	5,000	2%	(2,500)	-1%	Based on the Greenery contract \$183K , and misc projects/repairs-17K plus \$10k place holder for MC landscaping
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	0%	(10,438)	-3%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	327,674	6,909	2%	1,975	1%	Based on the contract with Island Services
BEACH UPKEEP	54,880	54,880	34,371	53,000	53,000	(1,880)	-3%	-	0%	Based on the contract with Carolina Waste , plus \$10k misc cleanup
RECYCLING CENTER	-	-	-	11,250	-	-	NA	(11,250)	-100%	LS3P contract-\$11.5K in current year
GARAGE RENOVATIONS	-	-	-	-	150,000	150,000	NA	150,000	NA	\$150k place holder for garage renovations
REPAIR & MAINT - BUILDING	15,000	30,895	13,679	47,000	25,000	(5,985)	-19%	(22,000)	-47%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	18,000	18,000	7,444	16,000	22,000	4,000	22%	6,000	38%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,432	6,500	6,500	1,500	30%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	2,219	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	21,863	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	7,078	7,078	7,078	7,078	8,278	1,200	17%	1,200	17%	Additional vehicle for the PW assistant
INSURANCE - DATA PRO	546	546	546	546	546	-	0%	-	0%	Same as CY
INSURANCE - LIABILITY	43,793	43,793	43,923	43,923	45,000	1,207	3%	1,077	2%	Adding new employee to the policy
INSURANCE - BUILDING & PERSONAL PROPERTY	14,290	14,290	14,290	14,290	20,000	5,710	40%	5,710	40%	Increase for to recent appraisal and additional recycling facility
INSURANCE - D&O	34,849	34,849	35,064	35,064	37,000	2,152	6%	1,936	6%	Estimated increase of 6%
TELEPHONE - REGULAR	26,000	26,000	28,607	42,000	42,000	16,000	62%	-	0%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast) -\$8.1K and back up internet-ATT-\$2.7K
EMERGENCY COMMUNICATION COST	12,000	12,000	6,684	12,000	12,000	-	0%	-	0%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,800	5,800	5,345	8,000	5,800	-	0%	(2,200)	-28%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	250	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	3,221	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Based on Actuals/NA need more decorations than 2021
ELECTRICITY COSTS	50,000	50,000	18,856	50,000	50,000	-	0%	-	0%	Based on CY projections
SIGNS	2,000	2,000	561	2,000	40,000	38,000	1900%	38,000	1900%	Replacement of sign at the entrance to the Island
EQUIPMENT	10,000	76,544	928	76,544	29,000	(56,544)	-74%	(56,544)	-74%	Accounting for computer upgrades for FY2022-\$10k and landscaping equipment-\$10k
ALLOCATION TO STATE ATAX	50,000	50,000	-	50,000	100,000	50,000	100%	50,000	100%	Assuming same funding level as in FY19 for the Beach Patrol
ALLOCATION TO COUNTY ATAX	362,465	362,465	166,897	317,599	319,574	(42,891)	-12%	1,975	1%	
ALLOCATION TO LOCAL ATAX	54,880	109,100	29,039	55,250	53,000	(56,100)	-51%	(2,250)	-4%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	242,750	242,750	151,917	241,959	242,750	-	0%	701	0%	
TOTAL NET EXPENDITURES	\$ 1,575,829	\$ 1,605,137	\$ 1,081,814	\$ 1,787,613	\$ 1,838,854	\$ (48,991)	-3%	\$ 50,516	3%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40400 - ROADS AND BRIDGE										
REPAIR AND MAINT ROADS	\$ 15,000	\$ 15,000	\$ 64,378	\$ 314,378	100,000	\$ 85,000	567%	\$ (214,378)	-68%	Place holder for work on Beachwalker
PKWY LANDSCAPING	500,000	500,000	-	540,000	-	(500,000)	-100%	(540,000)	-100%	Landscaping finished in FY21
GENERAL INSURANCE - BRIDGE	40,000	40,000	37,880	37,880	40,000	-	0%	2,120	6%	Estimate for bridge insurance -6% increase
PROFESSIONAL SERVICES	-	-	19,994	45,200	10,000	10,000	N/A	(35,200)	-78%	Place holder for work on Beachwalker
MISCELLANEOUS EXPEND	1,000	1,000	993	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>556,000</u>	<u>556,000</u>	<u>123,245</u>	<u>938,458</u>	<u>151,000</u>	<u>(405,000)</u>	<u>-73%</u>	<u>(787,458)</u>	<u>-84%</u>	
ALLOCATION TO LOCAL ATAX	231,750	231,750	-	404,810	-	(49,500)	-75%	(355,310)	-88%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	216,000	216,000	-	359,831	44,000	(172,000)	-80%	(315,831)	-83%	Allocate 40%
TOTAL NET EXPENDITURES	\$ 108,250	\$ 108,250	\$ 123,245	\$ 173,817	57,500	\$ (50,750)	-47%	\$ (116,317)	-67%	
Department: 41400 - CERT TEAM										
CERT TEAM	3,000	3,000	2,356	3,000	3,000	-	0%	-	0%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,356</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 STATE ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,271,025	\$ 1,271,025	\$ 1,140,087	\$ 1,867,363	\$ 1,532,505	\$ 261,480	21%	\$ (334,858)	-18%	Based on FY2019 actuals
INTEREST REVENUE	2,500	2,500	1,519	2,000	2,000	(2,500)	-100%	-	0%	Rate of return -0.05%
	1,273,525	1,273,525	1,140,087	1,869,363	1,534,505	258,980	21%	(334,858)	-18%	
EXPENDITURES:										
PROMOTIONAL FUND	381,307	381,307	369,370	560,209	459,751	78,444	21%	(100,457)	-16%	30% of SATAX
SATAX CURRENT YEAR FUNDING	730,000	730,000	360,000	730,000	1,531,432	801,432	110%	801,432	110%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURE	1,111,307	1,111,307	729,370	1,290,209	1,991,183	879,876	79%	700,975	54%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 162,218	\$ 162,218	\$ 410,717	\$ 579,154	\$ (456,679)	\$ (620,896)	-383%	\$ (1,035,833)	-179%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 COUNTY ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
COUNTY ACCOMMODATION TAX	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	NA	\$ 200,000	NA	
INTEREST REVENUE	20,000	10,000	3,038	5,000	5,000	(5,000)	-50%	-	0%	Rate of return -0.05%
TOTAL CATAX REVENUES	20,000	10,000	3,038	5,000	205,000	195,000	195%	200,000	4000%	
EXPENDITURES:										
WATER & SEWAGE	25,000	25,000	1,176	20,000	20,000	(5,000)	-20%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	6,093	25,000	25,000	-	0%	-	0%	allocation from GF
CUSTODIAL COSTS	5,000	5,000	-	5,000	5,000	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	20,000	20,000	3,250	20,000	20,000	-	0%	-	0%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,200	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	320	500	500	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	-	5,200	5,200	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	-	200	200	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	327,674	6,909	2%	1,975	1%	
CONSULTING	-	-	-	-	35,000	35,000	NA	35,000	NA	Aerial photography
BEACH MONITORING & REPAIRS	50,000	50,000	8,733	40,000	50,000	-	0%	10,000	25%	Beach Migration, Annual beach survey and report (CSE)
KI CONSERVANCY	49,000	49,000	-	98,000	50,000	1,000	2%	(48,000)	-49%	
ENVIRONMENTAL RESEARCH	37,700	37,700	29,781	37,000	94,100	56,400	150%	57,100	154%	Bobcat GPS, Bird Banding, Toxicology, \$50k for Clemson SGA project
EDUCATIONAL PROGRAMS	7,000	23,400	10,631	23,400	20,000	(3,400)	-15%	(3,400)	-15%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000	(1,000)	-20%	2,000	100%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	5,000	1,010	5,000	5,000	-	0%	-	0%	
ELECTRICITY COSTS	15,000	15,000	11,206	15,000	15,000	-	0%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	571,365	587,765	207,052	622,999	677,674	89,909	15%	54,675	9%	
FUND ALLOCATIONS TO OTHER FUNDS:										
ALLOCATE FROM SATAX	(50,000)	(50,000)	-	(100,000)	(100,000)	(50,000)	100%	-	0%	Assuming same funding level as in FY19 for the Beach Patrol
TOTAL CATAX FUND EXPEND, ALLOCAT#	521,365	537,765	207,052	522,999	577,674	39,909	7%	54,675	10%	
NET INCREASE(DECREASE) IN FUND BAL	\$ (501,365)	\$ (527,765)	\$ (204,014)	\$ (517,999)	\$ (372,674)	\$ 155,091	-29%	\$ 145,325	-28%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 LOCAL ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
LOCAL ACCOMMODATION TAX	\$ 734,510	\$ 858,938	\$ 618,618	\$ 1,086,685	\$ 986,392	\$ 127,454	15%	\$ (100,293)	-8%	Based on FY2019 actuals
INTEREST REVENUE	60,000	20,000	4,556	6,000	6,000	(14,000)	-20%	-	0%	Rate of return -0.05%
TOTAL LATAX REVENUES	794,510	878,938	623,174	1,092,685	992,392	113,454	13%	(100,293)	-9%	
EXPENDITURES:										
SALARIES - REGULAR EMPLOYEES	97,102	97,102	57,084	99,264	97,764	662	1%	(1,500)	-2%	60% of the biologists payroll
FICA ER MATCH	7,428	7,428	3,821	7,428	7,479	51	1%	51	1%	
INSURANCE - MEDICAL	16,947	16,947	11,125	16,054	16,375	(572)	-3%	321	2%	
RETIREMENT MATCH	16,909	16,909	10,939	18,200	17,990	1,081	6%	(210)	-1%	
DEPUTIES COST	489,043	489,043	325,611	496,174	306,831	(182,211)	-37%	(189,343)	-38%	
BEACH UPKEEP	54,880	54,880	29,039	53,000	53,000	(1,860)	-3%	-	0%	Contract with CW
TURTLE PATROL	7,000	7,000	2,287	6,000	6,000	(1,000)	-14%	-	0%	
RECYCLING CENTER	-	-	-	2,250	-	-	NA	(2,250)	-100%	
EQUIPMENT	-	54,220	-	54,220	-	(54,220)	-100%	(54,220)	-100%	Radios for Beach patrol
BEACH SUPPLIES COSTS	2,500	2,500	-	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	691,809	746,029	439,906	755,090	507,939	(238,090)	-32%	(247,151)	-33%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:										
TRANSFER TO ARTS & CULTURAL FUND	188,335	188,335	168,335	53,783	236,538	48,203	26%	182,755	340%	
TRANSFER TO GENERAL FUND	231,750	231,750	-	404,810	49,500	(182,250)	-79%	(355,310)	-88%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	293,804	293,804	-	434,674	394,557	100,753	34%	(40,117)	-9%	Future Beach Renutishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOC	1,405,698	1,459,918	608,241	1,648,357	1,188,534	(271,384)	-19%	(212,672)	-13%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (611,188)	\$ (580,980)	\$ 14,933	\$ (555,672)	\$ (196,142)	\$ 384,839	-66%	\$ 1,085,424	-195%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 BEVERAGE PERMITS FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 3,000	\$ 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 BALA	\$ (5,000)	\$ (5,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 HOSPITALITY TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
HOSPITALITY TAX	\$ 411,357	\$ 457,985	\$ 263,378	\$ 508,925	\$ 576,884	\$ 118,899	26%	\$ 67,959	13%	Based on FY2019 actuals
INTEREST REVENUE	50,000	30,000	4,557	6,000	6,000	(24,000)	-80%	-	0%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	461,357	487,985	267,935	514,925	582,884	94,899	19%	67,959	13%	
EXPENDITURES:										
WATER & SEWAGE	88,750	88,750	33,858	88,750	88,750	-	0%	-	0%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kern son Parkway
LANDSCAPING COSTS - MINOR	140,000	140,000	106,691	140,000	140,000	-	0%	-	0%	Contract for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kernson Parkway
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	1,159	3,000	3,000	-	0%	-	0%	Electricity for round a bout lights
TOTAL EXPENDITURES	242,750	242,750	151,917	241,959	242,750	-	0%	791	0%	
FUND TRANSFERS TO OTHER FUNDS:										
TRANSFER TO ARTS & CULTURAL FUND	10,120	10,120	10,120	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER TO GENERAL FUND	218,000	218,000	-	359,831	44,000	(172,000)	N/A	(315,831)	-88%	Transfer to GF for 40% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	164,543	164,543	-	203,570	230,754	66,211	40%	27,184	13%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRAN	633,413	633,413	162,037	813,386	539,504	(93,909)	-15%	(273,877)	-34%	
NET INCREASE/(DECREASE) IN FUND BALAN	\$ (172,056)	\$ (145,428)	\$ 105,898	\$ (298,455)	\$ 43,380	\$ 188,808	-130%	\$ 341,836	-115%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 ARTS & CULTURAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
SOURCES:										
TRANSFER FROM LATAH FUND	\$ 178,215	\$ 178,215	\$ -	\$ 53,783	\$ 236,538	\$ 58,323	33%	\$ 182,755	340%	
TRANSFER FROM HOSPITALITY TAX FUND	10,120	10,120	-	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER FROM GENERAL FUND	55,460	55,460	-	14,960	118,000	62,540	113%	103,040	689%	
TOTAL SOURCES	243,795	243,795	-	76,763	376,538	132,743	54%	299,775	391%	
EXPENDITURES:										
PAYROLL & RELATED EXPENSES	82,395	82,395	-	16,479	73,538	(8,857)	-11%	57,059	346%	
OFFICE/PRINTING EXPENSES	3,000	3,000	-	-	3,000	-	0%	3,000	#DIV/0!	
ARTS COUNCIL	52,460	52,460	6,000	13,400	115,000	62,540	119%	101,600	758%	
ADMINISTRATIVE COST	3,000	3,000	580	1,580	3,000	-	0%	1,440	92%	
CULTURAL EVENTS	102,940	102,940	16,750	45,324	182,000	79,060	77%	136,676	392%	
TOTAL EXPENDITURES	243,795	243,795	23,310	76,763	376,538	132,743	196%	299,775	1152%	
NET INCREASE(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (23,310)	\$ -	\$ -	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 VICTIMS ASSISTANCE FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
SOURCES:										
VICTIMS ASSISTANCE FEES	10,000	10,000	8,468	10,000	10,000	10,000	0%	-	0%	
TOTAL SOURCES	10,000	10,000	8,468	10,000	10,000	10,000	0%	-	0%	
EXPENDITURES:										
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	10,000	7,645	10,000	10,000	10,000	100%	-	0%	
TOTAL EXPENDITURES	10,000	10,000	7,645	10,000	10,000	10,000	100%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ 823	\$ -	\$ -	\$ -	-100%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/22
 CAPITAL & EMERGENCY FUND

	2020-2021 Budget	2020-2021 Amended Budget	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES & SOURCES:									
TRANSFER FROM GENERAL FUND	\$ 357,916	\$ 2,025,916	\$ 2,020,181	\$ -	\$ (2,025,916)	-100%	\$ (2,020,181)	-100%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	293,804	293,804	434,674	394,557	100,753	34%	(40,117)	-9%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	164,543	164,543	203,570	230,754	66,211	40%	27,184	13%	
INTEREST	30,000	30,000	5,000	5,000	(25,000)	-83%	-	0%	
TOTAL REVENUES & SOURCES	896,263	2,564,263	2,713,425	660,310	(1,883,953)	-73%	(2,033,114)	-75%	
EXPENDITURES:									
DEBT SERVICE/PRINCIPAL	333,333	2,001,333	2,001,000	-	(2,001,333)	-100%	(2,001,000)	-100%	
DEBT SERVICE/ INTEREST	24,583	24,583	19,181	-	(24,583)	-100%	(19,181)	-100%	
TOTAL EXPENDITURES	357,916	2,025,916	2,020,181	-	(2,025,916)	-100%	(2,020,181)	-100%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 538,347	\$ 538,347	\$ 693,244	\$ 680,310	\$ 141,963	26%	\$ (12,933)	-2%	

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

<u>Capital Expenditures</u>	<u>Annualized FY2021</u>	<u>Budget FY2022</u>	<u>Projected FY2023</u>	<u>Projected FY2024</u>	<u>Projected FY2025</u>	<u>Projected FY2026</u>
Beach Renourishment	-	-	-	-	-	1,000,000
Wet Trash/Recycling Center	11,250	-	-	-	-	-
KI Parkway Resurfacing	314,378	-	-	-	-	-
KI Parkway Landscape Design	25,000	-	-	-	-	-
KI Parkway Landscaping	540,000	-	-	-	-	-
Safety Improvements on Beachwalker Drive	16,500	100,000	-	-	-	-
Municipal Center Landscaping	-	10,000	-	-	-	-
Municipal Center Garage/Car Wash Station	-	150,000	-	-	-	-
Vehicles						
· Administration	-	-	-	45,000	-	-
· Building Department	-	40,000	-	-	-	40,000
· Code Enforcement	-	-	-	40,000	50,000	-
· Public Works	-	50,000	-	-	-	-
· Wildlife/Turtle Patrol	-	-	40,000	-	40,000	-
Total Capital Expenditures	\$ 907,128	\$ 350,000	\$ 40,000	\$ 85,000	\$ 90,000	\$ 1,040,000