

Town of Kiawah Island
Budget Draft FY2026
All Funds Consolidated

	Actuals FY 2024	Budgeted FY2025	Projected FY2025	Budget FY2026	% of Total	FY2025 Projected Variance \$	FY2025 Projected Variance %	FY2024 Actual	Variance \$	FY2024 Actual Variance %
Revenues:										
Building Permits	\$ 1,605,081	\$ 1,300,000	\$ 1,624,869	\$ 1,577,131	9%	\$ (47,738)	-3%	\$ (27,950)	(27,950)	-2%
Building Permits/Special Projects	959,182	-	437,092	-	0%	(437,092)	-100%	(959,182)	(959,182)	-100%
Business Licenses	4,635,356	3,750,000	4,100,000	4,200,000	24%	100,000	2%	(435,356)	(435,356)	-9%
Franchise Fees	981,795	970,000	1,034,364	1,037,300	6%	2,936	0.3%	55,505	55,505	6%
Local Option tax	995,279	900,000	971,359	1,000,500	6%	29,141	3%	5,221	5,221	1%
State ATAX	3,023,766	3,000,000	3,096,019	3,189,161	18%	93,142	3%	165,395	165,395	5%
Local ATAX	1,566,940	1,500,000	1,609,923	1,681,025	10%	71,102	4%	114,085	114,085	7%
County ATAX	732,633	612,000	700,000	700,000	4%	-	0%	(32,633)	(32,633)	-4%
Hospitality Tax	962,458	900,000	991,303	991,303	6%	51,229	5%	28,845	28,845	3%
Waste Management	643,032	1,068,000	1,246,500	1,246,500	7%	-	0%	603,468	603,468	94%
Interest	1,985,302	1,200,000	2,025,000	1,700,000	10%	(325,000)	-16%	(285,302)	(285,302)	-14%
Other	363,995	267,012	234,968	240,567	1%	5,599	2%	(123,428)	(123,428)	-34%
Total Revenues	18,454,819	15,467,011	18,020,168	17,563,487	100%	(456,680)	-3%	(891,332)	(891,332)	-5%
Expenses:										
Salaries and Benefits:										
Salaries	2,106,856	2,478,883	2,367,611	2,706,554	18%	338,942	14%	599,698	599,698	28%
Overtime	13,370	11,700	11,800	12,000	0%	200	2%	(1,370)	(1,370)	-10%
Benefits	606,985	859,225	737,704	875,156	6%	137,452	19%	268,171	268,171	44%
Payroll Tax	191,770	226,950	206,352	227,279	2%	20,926	10%	35,509	35,509	19%
	2,918,981	3,576,758	3,323,468	3,820,989	25%	497,521	15%	902,008	902,008	31%
Administration/Operations:										
Administration	245,843	193,520	155,160	117,520	1%	(37,640)	-24%	(128,323)	(128,323)	-52%
Communications	72,065	84,724	74,997	72,984	0.5%	(2,013)	-3%	919	919	1%
Events	20,985	25,000	23,000	55,000	0.4%	32,000	139%	34,015	34,015	162%
Insurance	202,673	224,940	243,079	269,876	2%	26,797	11%	67,203	67,203	33%
Maintenance	750,515	599,000	602,200	799,000	5%	196,800	33%	48,485	48,485	6%
Minor Assets & Supplies	126,071	134,800	100,850	143,400	1%	42,550	42%	17,329	17,329	14%
Miscellaneous	18,321	25,000	25,000	27,000	0.2%	2,000	8%	8,679	8,679	47%
Office Equipment	44,552	40,000	40,000	50,000	0.3%	10,000	25%	5,448	5,448	12%
Professional Services	417,418	515,000	427,900	580,000	4%	152,100	36%	162,582	162,582	39%
Travel & Training	58,917	100,650	76,350	83,300	1%	6,950	9%	24,383	24,383	41%
Utilities	104,229	125,000	125,000	125,000	1%	-	0%	20,771	20,771	20%
	2,061,589	2,067,634	1,893,536	2,323,080	15%	429,544	23%	261,491	261,491	13%
Consultants	339,914	362,150	331,729	556,000	4%	224,271	68%	216,086	216,086	64%
Waste Management	1,520,835	2,107,000	2,100,000	2,100,000	13%	-	0%	579,165	579,165	38%
Funded from SATAX *	-	-	-	(78,400)		(78,400)	-	(78,400)	(78,400)	-
Contracted Public Safety Resources:										
Charleston County Deputies	465,658	703,779	733,779	767,970	5%	34,191	5%	302,312	302,312	65%
Evening Code Enforcement	389,376	389,376	389,376	389,376	3%	-	0%	-	-	0%
Beach Patrol	584,000	584,000	584,000	584,000	4%	-	0%	-	-	0%
	1,439,034	1,677,155	1,707,155	1,741,346	5%	34,191	2%	302,312	302,312	21%
Funded from SATAX *	(1,021,994)	(897,800)	(881,000)	(946,379)		(65,379)		75,615	75,615	-7%
Charitable:										
MUSC Pledge	200,000	200,000	200,000	200,000	1%	-	0%	-	-	0%
Contributions	220,891	200,000	200,000	220,000	1%	20,000	10%	(891)	(891)	0%
	420,891	400,000	400,000	420,000	3%	20,000	5%	(891)	(891)	0%
Contingency	-	100,000	-	100,000		100,000	-	100,000	100,000	-
ATAX & HTAX :										
Promotional Fund-CVB	931,512	902,870	870,729	902,870	6%	32,141	4%	(28,642)	(28,642)	-3%
SATAX Town Allocations*	1,021,994	897,800	984,195	1,348,779	9%	364,584	37%	326,785	326,785	32%
SATAX Other Recipients	2,003,657	2,962,274	1,754,445	1,558,834	10%	(195,611)	-11%	(444,823)	(444,823)	-22%
Other Uses	588,055	805,900	629,569	512,000	3%	(117,569)	-19%	(76,055)	(76,055)	-13%
	4,545,218	5,568,844	4,238,938	4,322,483	29%	83,545	2%	(222,735)	(222,735)	-5%
Capital Outlay:										
Building	92,361	25,000	-	300,000	2%	300,000	-	207,639	207,639	225%
Infrastructure & Landscape	338,237	-	35,000	350,000	2%	315,000	900%	11,763	11,763	3%
Vehicles	112,773	35,000	23,944	80,000	1%	56,056	234%	(32,773)	(32,773)	-29%
Other Capital Expenditures	58,203	50,000	39,129	10,000	0.1%	(29,129)	-	(48,203)	(48,203)	-83%
	601,574	110,000	98,073	740,000	5%	641,927	655%	138,426	138,426	23%
Total Expenses	12,826,042	15,071,741	13,211,899	15,099,119	100%	1,887,220	14%	2,273,077	2,273,077	18%
Net Changes in Fund Balance	\$ 5,628,777	\$ 395,270	\$ 4,808,269	\$ 2,464,369		\$ (2,343,901)		\$ (3,164,409)	(3,164,409)	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/26
 ALL FUNDS

	2024-2025 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	\$ 179,594	\$ 3,009,567	\$ 700,000	\$ 1,681,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,570,186
Hospitality Tax	-	-	-	-	-	991,303	-	-	-	-	991,303
Aid to subdivisions	54,567	-	-	-	-	-	-	-	-	-	54,567
Zoning Permits	15,000	-	-	-	-	-	-	-	-	-	15,000
Business License Revenue	4,200,000	-	-	-	-	-	-	-	-	-	4,200,000
Building Permits	1,577,131	-	-	-	-	-	-	-	-	-	1,577,131
Local Option Sales Tax	1,000,500	-	-	-	-	-	-	-	-	-	1,000,500
Franchise Fee - Electric	485,000	-	-	-	-	-	-	-	-	-	485,000
Franchise Fee -Beach	412,300	-	-	-	-	-	-	-	-	-	412,300
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	20,000	-	-	-	-	-	-	-	-	-	20,000
Interest Revenue	943,105	90,000	75,000	190,000	-	101,895	10,000	-	299,000	1,000	1,700,000
Waste Management	1,246,500	-	-	-	-	-	-	-	-	-	1,246,500
Beverage Tax / Permits	-	-	-	-	51,000	-	-	-	-	-	51,000
Miscellaneous Revenue	15,000	-	-	-	-	-	-	75,000	-	-	90,000
Transfers In	-	-	-	-	-	-	-	348,638	585,466	534,466	1,468,569
Total Revenues & Other Sources	10,288,697	3,099,567	775,000	1,871,025	51,000	1,093,198	10,000	423,638	884,466	535,466	19,032,057
Expenditures & Uses :											
Salary and Benefits	3,726,351	-	-	-	-	-	-	94,638	-	-	3,820,989
Administration	117,520	-	-	-	-	-	-	-	-	-	117,520
Communication	72,984	-	-	-	-	-	-	-	-	-	72,984
Events	55,000	-	-	-	-	-	-	-	-	-	55,000
Insurance	269,876	-	-	-	-	-	-	-	-	-	269,876
Maintenance	501,100	-	26,900	-	-	271,000	-	-	-	-	799,000
Minor Assets & Supplies	138,400	-	-	-	-	-	-	5,000	-	-	143,400
Miscellaneous	27,000	-	-	-	-	-	-	-	-	-	27,000
Office Equipment	50,000	-	-	-	-	-	-	-	-	-	50,000
Professional Services	580,000	-	-	-	-	-	-	-	-	-	580,000
Travel & Training	83,300	-	-	-	-	-	-	-	-	-	83,300
Utilities	32,000	-	35,000	22,500	-	35,500	-	-	-	-	125,000
Consultants	556,000	-	-	-	-	-	-	-	-	-	556,000
Waste Management	1,991,600	78,400	30,000	-	-	-	-	-	-	-	2,100,000
CCSO Deputies	230,391	537,579	-	-	-	-	-	-	-	-	767,970
Evening Code Enforcement	389,376	-	-	-	-	-	-	-	-	-	389,376
Beach Patrol	175,200	408,800	-	-	-	-	-	-	-	-	584,000
Contributions	420,000	-	-	-	-	-	-	-	-	-	420,000
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
ATAX & HTAX Uses	-	2,461,704	497,000	15,000	-	-	-	324,000	-	-	3,297,704
Capital Outlay	340,000	-	-	200,000	-	200,000	-	-	-	-	740,000
Transfers Out	24,638	324,000	-	672,410	51,000	396,521	-	-	-	-	1,468,569
Total Expenditures & Uses	9,880,736	3,810,483	588,900	909,910	51,000	903,021	-	423,638	-	-	16,567,688
Change in Fund Balance	407,961	(710,916)	186,100	961,115	-	190,177	10,000	-	884,466	535,466	2,464,369
Fund Balances, beginning of the year projected	26,562,479	811,920	2,330,648	2,906,378	-	1,946,810	21,176	-	7,589,182	3,153,915	45,328,573
Fund Balances, end of the year budgeted	\$ 26,970,440	\$ 101,004	\$ 2,516,748	\$ 3,867,494	\$ -	\$ 2,136,987	\$ 31,176	\$ -	\$ 8,473,648	\$ 3,689,381	\$ 47,792,941

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
GENERAL FUND								
REVENUES:								
BUSINESS LICENSE REVENUE	\$ 3,840,556	\$ 3,700,000	3,800,000	\$ 100,000	3%	\$ (40,556)	-1%	Based on historical averages plus an increase for inflation
STR APPLICATION FEES	395,900	400,000	400,000	-	0%	4,100	1%	Based on PY actuals
STATE ACCOMMODATIONS TAX	174,938	193,590	179,594	(13,996)	-7%	4,656	3%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	50,141	51,968	54,567	2,599	5%	4,426	9%	Based on estimates from the State
SOLID WASTE REVENUE	661,899	1,246,500	1,246,500	-	0%	584,601	88%	Based on number of subscribers for different service types
PLANNING FEES	15,415	15,000	15,000	-	0%	(415)	-3%	Based on current year actuals
BUILDING PERMITS	1,623,848	1,624,869	1,577,131	(47,738)	-3%	(46,717)	-3%	Based on historical averages
BUILDING PERMITS/SPECIAL PROJECTS	958,114	437,092	-	(437,092)	-100%	(958,114)	-100%	No special projects expected
LOCAL OPTIONS SALES TAX	995,279	971,359	1,000,500	29,141	3%	5,221	1%	Based on historical averages plus an increase for inflation
FRANCHISE FEE - ELECTRIC	432,687	484,364	485,000	636	0%	52,313	12%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	399,500	400,000	412,300	12,300	3%	12,800	3%	\$300k or 30% of Island Beach Services gross receipts &\$5k -KIGR, \$7.3k-KIC
FRANCHISE FEES - OTHER	149,608	150,000	140,000	(10,000)	-7%	(9,608)	-6%	Based on the contracts with AT&T, Comcast
COURT FEES, FINES & FORF	18,778	20,000	20,000	-	0%	1,222	7%	Based on CY actuals
INTEREST REVENUE	888,838	1,100,000	943,105	(156,895)	-14%	54,267	6%	Rate of return -4%
MISCELLANEOUS REVENUE	90,501	15,000	15,000	-	0%	(75,501)	-83%	
TOTAL REVENUES	10,696,002	10,809,741	10,288,697	(521,044)	-5%	(407,305)	-4%	
OTHER FINANCING USES/SOURCES:								
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-	
TOTAL REVENUES & OTHER SOURCES	\$ 10,696,002	\$ 10,809,741	\$ 10,288,697	\$ (521,044)	-5%	\$ (407,305)	-4%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
EXPENDITURES:								
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	3,016,668	3,330,843	3,820,989	490,146	15%	804,321	27%	
SALARIES, PR TAXES & BENEF/DEPUTIES	465,658	733,779	767,970	34,191	5%	302,312	65%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	-	-	-	-	-	-	-	No Longer existing
STR CODE ENFORCEMENT	389,376	389,376	389,376	-	0%	-	0%	Contract with Island Services for after hours code enforcement
BEACH PATROL	584,000	584,000	584,000	-	0%	-	0%	Contract with Island Services for beach patrol
UTILITIES & SUPPLIES:								
UTILITIES	104,229	125,000	125,000	-	0%	20,771	20%	Based on current year actuals
GENERAL	96,396	82,350	76,100	(6,250)	-8%	(20,296)	-21%	Estimate for supplies, uniforms
MINOR ASSETS	29,675	18,500	62,300	43,800	237%	32,625	110%	Estimate for computers replacement and small equipment
ADVERTISING	27,264	10,500	11,500	1,000	10%	(15,764)	-58%	Based on current year actuals
COMMUNICATION								
CELL PHONES & IPADS	26,253	22,997	20,984	(2,013)	-9%	(5,269)	-20%	Based on current year actuals for Town's employees
REGULAR PHONES	45,812	52,000	52,000	-	0%	6,188	14%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,520,835	2,100,000	2,100,000	-	0%	579,165	38%	Based on Trident contract
PRINTING	25,140	9,000	9,000	-	0%	(16,140)	-64%	Printing UB invoices, business license and contractors decals
PROFESSIONAL SERVICES	417,418	427,900	580,000	152,100	36%	162,582	39%	Town Attorney, Prosecutor and annual audit
CONSULTING	339,914	331,729	556,000	224,271	68%	216,086	64%	Estimate for various consulting work
MAINTENANCE								
SOFTWARE	200,420	214,200	234,000	19,800	9%	33,580	17%	Building maint., Island wide landscaping and road maint., and software maint.
BUILDING & VEHICLES	123,273	127,000	152,000	25,000	20%	28,727	23%	
ROADS & LANDSCAPING	426,822	261,000	411,000	150,000	57%	(15,822)	-4%	
INSURANCE	202,673	243,079	269,876	26,797	11%	67,203	33%	
TRAVEL & TRAINING	58,917	76,350	83,300	6,950	9%	24,383	41%	Travel and professional development
RENTALS	44,552	40,000	50,000	10,000	25%	5,448	12%	Based on contracts.
TOURISM & RECREATIONS	192,925	246,100	532,000	285,900	116%	339,075	176%	
CONTRIBUTIONS	220,891	200,000	220,000	20,000	10%	(891)	0%	
CAPITAL OUTLAY	422,853	98,073	740,000	641,927	655%	317,147	75%	
OTHER	285,149	283,660	174,020	(109,640)	-39%	(111,129)	-39%	Based on current year actuals
MUSC PLEDGE	200,000	200,000	200,000	-	0%	-	0%	MUSC Pledge of \$1M over 5 years
CONTINGENCY	-	-	100,000	100,000	-	100,000	-	
TOTAL EXPENDITURES	9,467,113	10,207,436	12,321,414	2,604,125	26%	2,854,301	30%	
ALLOCATION TO SATAX	1,021,994	881,000	1,024,779	143,779	16%	2,785	0%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	352,425	506,200	588,900	82,700	16%	236,475	67%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	597,943	495,953	215,000	(280,953)	-57%	(382,943)	-64%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	440,079	235,168	506,500	271,332	115%	66,421	15%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	129,636	140,449	-	(140,449)	-100%	(129,636)	-100%	
TOTAL NET EXPENDITURES	6,925,036	7,948,665	9,986,236	2,037,571	26%	3,061,200	44%	
OTHER FINANCING USES/SOURCES:								
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	24,638	(93,362)	-79%	(93,362)	-79%	
EXCESS OF REVENUES OVER EXPENDITURES	3,161,182	-	-	-	-	(3,161,182)	-100%	
TOTAL OTHER FINANCING USES/ SOURCES	3,279,182	118,000	24,638	(93,362)	-79%	(3,254,544)	-99%	
TOTAL EXPENDITURES & OTHER USES	\$ 10,204,218	\$ 8,066,665	\$ 10,010,873	\$ 1,944,208	24%	\$ (193,345)	-2%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION								
<u>MAYORAL OFFICE AND TOWN ADMINISTRATION</u>								
SALARIES - REGULAR EMPLOYEES	\$ 302,850	\$ 347,122	\$ 608,685	\$ 261,563	75%	\$ 305,835	101%	Salaries for Town Administrator, clerk and 8% aggregated total for salary adjustments
OVERTIME	1,988	2,000	2,000	-	0%	12	1%	
BONUS	-	8,646	5,000	(3,646)	-42%	5,000	-	
EMPLOYEE BENEFITS	17,057	15,000	16,800	1,800	12%	(257)	-2%	Employee Christmas bonus [\$300 (30)], Employee Assistance Annual Cost (\$2,800), Employee Appreciation Events (\$5,000)
INSURANCE - MEDICAL	20,557	13,456	60,683	47,227	351%	40,126	195%	
FICA ER MATCH	20,739	23,662	40,243	16,581	70%	19,504	94%	
RETIREMENT MATCH	60,051	63,408	115,035	51,627	81%	54,984	92%	
TUITION REIMBURSEMENT	6,734	5,000	5,000	-	100%	(1,734)	-	50% tuition reimbursement
WORKERS COMPENSATION	31,724	24,988	35,000	10,012	40%	3,276	10%	
HOLIDAY EVENTS	20,985	23,000	15,000	(8,000)	-35%	(5,985)	-29%	Town holiday dinners (Christmas celebration & Thanksgiving) - At Town Hall
PROFESSIONAL SERVICES	387,058	400,000	550,000	150,000	38%	162,942	42%	Town Attorney, Town Prosecutor, Additional Legal Services -\$500K, engineer on call-\$50k
HR CONSULTANTS	25,771	30,000	30,000	-	0%	4,229	16%	\$25K FGP and additional consultant services
TELEPHONE-CELL	1,805	1,620	1,620	-	0%	(185)	-10%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	11,405	10,000	10,000	-	0%	(1,405)	-12%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	3,652	4,000	4,000	-	0%	348	10%	Estimate for Training (SCAPA, SCCCMA/ICMA, ULI, MASC) - ST & (MASC) - PR
SUBSCRIPTIONS	2,270	2,000	2,500	500	25%	230	10%	Civic Plus (MuniCode Sub), Google Svc , Adobe
ADVERTISING COSTS	7,693	4,000	5,000	1,000	25%	(2,693)	-35%	Estimate for advertising
COMMUNITY ACTIVITIES	15,482	10,000	20,000	10,000	100%	4,518	29%	Disaster Awareness Day, Volunteer Appreciation ,Other Misc. Community Events
CHARITABLE CONTRIBUTIONS	220,891	200,000	220,000	20,000	10%	(891)	0%	Charitable contributions
SUPPLIES - OFFICE	10,995	10,000	10,000	-	0%	(995)	-9%	Based on current year actuals
SUPPLIES - OTHER	27,142	20,000	15,000	(5,000)	-25%	(12,142)	-45%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
MISCELLANEOUS EXPEND	14,683	15,000	15,000	-	0%	317	2%	
ELECTIONS	18,711	6,840	10,000	-	0%	(8,711)	-47%	
COMPUTER & SOFTWARE MINOR	5,882	5,000	5,000	-	0%	(882)	-15%	
	1,236,125	1,244,743	1,801,567	553,664	44%	565,442	46%	
Department: 40700 - COUNCIL								
<u>COUNCIL DEPARTMENT</u>								
CELL PHONE	8,362	4,045	2,700	(1,345)	-33%	(5,662)	-68%	
MEETING COST	2,267	-	10,000	10,000	-	7,733	341%	Costs for the Town's annual retreat & business meetings
TRAVEL & TRAINING	3,276	1,000	5,000	4,000	400%	1,724	53%	
SUPPLIES - OFFICE	9,861	2,000	3,000	1,000	50%	(6,861)	-70%	
	23,766	7,045	20,700	(7,045)	-100%	(3,066)	-13%	
TOTAL ADMINISTRATION	\$ 1,259,891	\$ 1,251,788	\$ 1,822,267	\$ 570,479	46%	\$ 562,376	45%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL								
SALARIES - REGULAR EMPLOYEES	\$ 195,267	\$ 277,015	277,015	\$ -	0%	\$ 81,748	42%	Salaries for 4employees
SALARIES - TEMPORARY	1,666	-	-	-	-	(1,666)	-100%	
FICA ER MATCH	16,991	20,651	19,585	(1,066)	-5%	2,594	15%	
INSURANCE - MEDICAL	32,925	43,758	38,774	(4,984)	-11%	5,849	18%	
RETIREMENT MATCH	45,056	57,454	57,429	(25)	0%	12,373	27%	
PROFESSIONAL SERVICES	55,300	23,500	-	(23,500)	-100%	(55,300)	-100%	
CONSULTANTS	-	31,500	40,000	8,500	27%	40,000	-	Deer Processing (\$6k), Tallow Tree Control (\$30k), Temporary Assistants
TELEPHONE-CELL	2,045	1,450	1,500	50	3%	(545)	-27%	Based on cost for 3 cell phones
SOFTWARE LICENSES	5,805	4,000	8,000	4,000	100%	2,195	38%	ArcGIS, Adobe, Watchtower
DUES	-	200	500	300	150%	500	-	
SUBSCRIPTIONS	-	500	500	-	0%	500	-	
TRAVEL & TRAINING	1,921	1,500	3,000	1,500	100%	1,079	56%	
TURTLE PATROL EXPENDITURES	10,898	7,000	15,000	8,000	114%	4,102	38%	
BEACH MONITORING & REPAIRS	43,194	40,000	60,000	20,000	50%	16,806	39%	Annual CSE Monitoring,
RESEARCH	121,140	117,100	96,000	(21,100)	-18%	(25,140)	-21%	Bobcat GPS, Bird Banding, Toxicology
COMMUNITY OUTREACH PROGRAMS	-	2,500	1,000	(1,500)	-	1,000	-	School Environmental Programs
CONSERVATION PROJECTS	15,113	25,000	25,000	-	0%	9,887	65%	Dolphin/Shorebird Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	-	50,000	250,000	200,000	400%	250,000	-	Projects TBD
POND MANAGEMENT	-	2,000	10,000	8,000	400%	10,000	-	Fish Testing and Stocking (\$3000) Water Quality Testing
AERIAL PHOTOGRAPHY	2,580	5,000	6,000	1,000	20%	3,420	133%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	-	-	50,000	50,000	-	50,000	-	Potentially KICA & Conservancy will participate
SUPPLIES OTHER	1,099	2,000	2,000	-	0%	901	82%	
UNIFORMS	519	1,000	1,000	-	0%	481	93%	
BOOKS & PERIODICALS	1,730	1,500	1,500	-	0%	(230)	-13%	
EQUIPMENT - MINOR	58	250	500	250	100%	442	762%	
COMPUTER & SOFTWARE - MINOR	4,986	5,000	5,000	-	0%	14	-	Deer removal equipment: safety harnesses, ammunition, batteries, flashlights, sandbags, etc.
	1,714	1,500	2,000	500	33%	286	-	
TOTAL DEPARTMENT EXPENDITURES	560,007	721,377	971,303	249,926	35%	411,296	73%	
ALLOCATION TO LOCAL ATAX:								
70% OF SALARIES, PR TAXES, AND BENEFITS	174,143	239,326	-	(239,326)	-100%	(174,143)	-100%	
TURTLE PATROL COST	10,898	7,000	15,000	8,000	114%	4,102	38%	
	185,041	246,326	15,000	(231,326)	-94%	(170,041)	-92%	
ALLOCATION TO COUNTY ATAX								
RESEARCH	121,140	117,100	96,000	(21,100)	-18%	(25,140)	-21%	
BEACH MONITORING & REPAIRS	43,194	40,000	60,000	20,000	50%	16,806	39%	
CONSERVATION PROJECTS	-	50,000	250,000	200,000	400%	250,000	-	
KI CONSERVANCY -LAND ACQUISITION PROGRAMS	-	-	-	-	-	-	-	
FISH STUDIES & EQUIPMENT	15,113	25,000	25,000	-	0%	9,887	65%	
POND MANAGEMENT	-	2,000	10,000	8,000	400%	10,000	-	
AERIAL PHOTOGRAPHY	2,580	5,000	6,000	1,000	20%	3,420	-	
	-	-	50,000	50,000	-	50,000	-	
	182,027	239,100	497,000	257,900	108%	314,973	173%	
TOTAL NET EXPENDITURES	\$ 192,939	\$ 235,951	\$ 182,717	\$ (53,234)	-23%	(10,222)	-5%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40300 - FINANCE								
SALARIES - REGULAR EMPLOYEES	\$ 343,931	\$ 370,483	\$ 370,483	\$ -	0%	\$ 26,552	8%	Salaries for 5 employees
OVERTIME	6,028	3,500	3,500	-	0%	(2,528)	-42%	
INSURANCE - MEDICAL	42,001	45,513	45,513	-	0%	3,512	8%	
FICA ER MATCH	25,686	28,342	28,342	-	0%	2,656	10%	
RETIREMENT MATCH	81,776	54,513	54,513	-	0%	(27,263)	-33%	
ANNUAL AUDIT	30,360	27,900	30,000	2,100	8%	(360)	-1%	Annual audit
CONSULTANTS	3,500	16,000	48,500	32,500	203%	45,000	1286%	Estimate for reserve study-\$15k, actuarial evaluation- \$3.5k, \$30k for internal controls audit
TELEPHONE-CELL	2,373	3,500	3,500	-	0%	1,127	47%	Cell phones and Ipad
SOFTWARE LICENSES	192,491	200,000	210,000	10,000	5%	17,509	9%	Cost for ADP-\$55K, Incode10- \$35K , citizenserve -\$40K (\$1.8k per license), IMS-\$72k, misc- \$8k
DOCUMENTS MANAGEMENT	15,825	15,000	15,000	-	0%	(825)	-5%	Duncan & Parnell document services
TRAVEL & TRAINING	11,736	15,000	15,000	-	0%	3,264	28%	Cost for membership to MASC and GFOA & ACFR review
DUES	600	1,000	1,000	-	0%	400	67%	Printing for utility billing and business license applications and decals
PRINTING COSTS	4,963	6,000	6,000	-	0%	1,037	21%	Estimate for travel to attend conferences plus eLearning courses
SUPPLIES - OFFICE	6,699	5,000	5,000	-	0%	(1,699)	-25%	Based on PY actuals, plus business cards for new staff
SUPPLIES - OTHER	420	1,500	1,500	-	0%	1,080	257%	Based on PY actuals
BANK COSTS	133,451	150,000	20,000	(130,000)	-87%	(113,451)	-85%	Cost for WF cc terminals, bank fees & check processing
COMPUTER & SOFTWARE - MINOR	1,779	1,500	1,500	-	0%	(279)	-16%	1 pc replacement
MISCELLANEOUS EXPEND	-	1,000	1,000	-	0%	1,000	-	Misc
TOTAL DEPARTMENT EXPENDITURES	903,619	945,750	860,350	(85,400)	-9%	(43,269)	-5%	
ALLOCATION TO COURT DEPARTMENT	26,331	23,168	23,168	-	0%	(3,163)	-12%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	877,288	922,583	837,183	(85,400)	-9%	(40,105)	-5%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40600 - COURT DEPARTMENT								
SALARIES - JUDGE	4,000	4,000	4,000	-	0%	-	0%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	18,778	17,288	17,288	-	0%	(1,490)	-8%	30% of clerk of court salary
INSURANCE - MEDICAL	2,812	1,919	1,919	-	0%	(893)	-32%	
FICA ER MATCH	1,785	1,401	1,401	-	0%	(384)	-21%	
RETIREMENT MATCH	2,956	2,559	2,559	-	0%	(397)	-13%	
TRAVEL & TRAINING	1,737	1,500	1,500	-	0%	(237)	-14%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	53	120	120	-	0%	67	126%	Based on current year actuals
SUPPLIES-OFFICE	375	500	500	-	0%	125	33%	
	\$ 32,496	\$ 29,288	\$ 29,288	\$ -	0%	\$ (3,208)	-10%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40500 - COMMUNITY AFFAIRS								
SALARIES - REGULAR EMPLOYEES	\$ 209,671	\$ 261,445	263,824	2,379	1%	\$ 54,153	26%	Salaries for 4 employees
SALARIES - TEMPORARY	-	3,000	3,000	-	-	3,000	-	Additional help for special events
OVERTIME	5,188	4,500	4,500	-	0%	(688)	-13%	
INSURANCE - MEDICAL	29,642	34,904	34,904	-	0%	5,262	18%	
FICA ER MATCH	12,921	20,001	20,001	-	0%	7,080	55%	
RETIREMENT MATCH	39,951	48,524	48,524	-	0%	8,573	21%	
TUITION REBURSEMENT	6,306	2,375	5,000	2,625	111%	(1,306)	-21%	AC Events Manager
TELEPHONE-CELL	3,061	3,240	3,240	-	0%	179	6%	Cost for 4 cell phones and 2 Ipad
CONSULTANTS	-	-	15,000	15,000	-	15,000	-	Website upgrade
SOFTWARE LICENSES	10,181	10,000	16,000	6,000	60%	5,819	57%	TOKI app \$4.2K, subscriptions for Survey Monkey-\$1K, Mailchimp-\$5.2K, Civic+-\$4.9K, misc. \$0.7k
SPECIAL EVENTS	-	-	20,000	20,000	-	20,000	-	Events organized outside of AC planning
PUBLISHING & PROMOTIONS	18,956	3,000	3,000	-	0%	(15,956)	-84%	Budget at a glance, other misc communication related material
PRINTING - TOWN NOTES	1,221	-	-	-	-	(1,221)	-100%	
TRAVEL & TRAINING	9,203	12,000	10,000	(2,000)	-17%	797	9%	4 employees
DUES	499	-	-	-	-	(499)	-100%	
SUPPLIES - OFFICE	7,960	2,000	2,500	500	25%	(5,460)	-69%	
UNIFORMS	1,107	1,000	500	(500)	-50%	(607)	-55%	
SUPPLIES - OTHER	123	500	5,500	5,000	1000%	5,377	4372%	Discretionary equipment
MISC	2,901	1,000	1,000	-	0%	(1,901)	-66%	
COMPUTER & SOFTWARE - MINOR	10,037	3,000	3,000	-	0%	(7,037)	-70%	
TOTAL DEPARTMENT EXPENDITURES	368,928	410,488	459,492	49,004	12%	90,564	25%	
ALLOCATION TO ARTS & CULTURAL FUND	129,636	140,449	-	(140,449)	-100%	(129,636)	-100%	
TOTAL NET EXPENDITURES	\$ 239,292	\$ 270,039	\$ 459,492	\$ 189,453	70%	\$ 220,200	92%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40900 - DEPUTIES								
SALARIES - DEPUTIES	\$ 323,833	\$ 575,917	\$ 575,917	\$ -	0%	\$ 252,084	78%	Based on average 800h a month
OVERTIME	32,220	50,000	50,000	-	0%	17,780	55%	
FICA ER MATCH	24,985	35,954	35,954	-	0%	10,969	44%	
RETIREMENT MATCH	56,114	71,908	79,099	7,191	10%	22,985	41%	
COUNTY DEPUTY VEHICLE FEES	13,230	12,000	12,000	-	0%	(1,230)	-9%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	15,276	15,000	15,000	-	0%	(276)	-2%	
CCSO CONTRACT	-	-	-	-	-	-	-	
TOTAL DEPARTMENT EXPENDITURES	465,658	760,779	767,970	7,191	1%	302,312	65%	
ALLOCATION TO STATE ATAX	613,194	489,000	537,579	48,579	10%	(75,615)	-12%	70%funding
ALLOCATION TO LOCAL ATAX	70,455	43,545	-	(43,545)	-	(70,455)	-100%	
TOTAL NET EXPENDITURES	(217,991)	228,234	230,391	2,157	1%	448,382	-206%	
Department: 40950 - PUBLIC SAFETY								
SALARIES	279,625	275,765	275,765	-	0%	(3,860)	-1%	Salaries for 4 employees
OVERTIME	655	1,000	1,000	-	0%	345	53%	
INSURANCE - MEDICAL	38,642	53,435	53,435	-	0%	14,793	38%	
FICA ER MATCH	19,829	21,096	21,096	-	0%	1,267	6%	
RETIREMENT MATCH	63,948	55,352	55,352	-	0%	(8,596)	-13%	
CONSULTING	-	58,129	14,500	(43,629)	-	14,500	-	
TELEPHONE-CELL	2,722	3,240	3,240	-	0%	518	19%	4 cell phones and Ipad & Nokia
TRAVEL & TRAINING	1,864	10,650	9,800	(850)	-8%	7,936	426%	Flight, Rooms
DUES	210	1,000	1,000	-	0%	790	376%	
SUPPLIES - OFFICE	3,379	2,000	1,000	(1,000)	-50%	(2,379)	-70%	
SUPPLIES - OTHER	7	1,000	1,000	-	0%	993	-	
UNIFORMS	807	1,500	2,000	500	33%	1,193	148%	
EQUIPMENT - MINOR	14,372	6,000	5,000	(1,000)	-17%	(9,372)	-65%	Traffic and security products
COMPUTER & SOFTWARE - MINOR	1,683	2,000	16,800	14,800	-	15,117	-	CLEAR- background checks\$2.3K - AllStar - \$6Kk , watchtower-\$8.5k
MISCELLANEOUS	10,950	10,000	10,000	-	-	(950)	-	Includes cost for Airmedcare
TOTAL DEPARTMENT EXPENDITURES	438,693	502,167	460,988	(31,179)	-6%	33,245	8%	
ALLOCATION TO LOCAL ATAX	59,136	74,136	-	(74,136)	-100%	(59,136)	-100%	
TOTAL NET EXPENDITURES	379,557	428,031	460,988	42,957	10%	92,381	24%	
Department: 40800 - PUBLIC WORKS								
SALARIES	139,409	146,363	146,363	-	0%	6,954	5%	Salary for 2 employees
INSURANCE - MEDICAL	18,896	24,057	24,057	-	0%	5,161	27%	
FICA ER MATCH	10,281	11,197	11,197	-	0%	916	9%	
RETIREMENT MATCH	30,069	28,415	28,415	-	0%	(1,654)	-6%	
TELEPHONE-CELL	1,751	2,122	1,080	(1,042)	-49%	(671)	-38%	2 cell phones
TRAVEL & TRAINING	4,114	8,000	6,000	(2,000)	-25%	1,886	46%	
SUPPLIES - OFFICE	741	10,000	1,000	(9,000)	-90%	259	35%	
UNIFORMS	666	500	1,000	500	100%	334	50%	
TOTAL NET EXPENDITURES	\$ 205,927	\$ 230,654	\$ 219,112	\$ (11,542)	-5%	\$ 13,185	6%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40850 - PLANNING								
SALARIES	\$ 170,445	\$ 231,619	\$ 306,619	\$ 75,000	32%	\$ 136,174	80%	Salary for 3 employees plus Dedicated ArcGIS, water flooding, and resiliency initiatives
OVERTIME	99	300	500	200	100%	401	100%	
SALARIES-TEMPORARY	5,088	-	20,000	20,000	100%	14,912	100%	FY 26 planning intern Summer/Fall/Spring (Year round support)
INSURANCE - MEDICAL	23,126	20,220	29,626	9,406	47%	6,500	28%	
FICA ER MATCH	12,881	17,719	17,329	(390)	-2%	4,448	35%	
RETIREMENT MATCH	29,591	48,988	45,507	(3,481)	-7%	15,916	54%	
TUITION REBURSEMENT	-	-	5,000	5,000	-	5,000	-	Planning Administration Advancement
STENOGRAPHER	6,990	6,000	8,000	2,000	33%	1,010	14%	Slight reduction from FY25 as projected versus actual number of LTPB hearings is lower
CONSULTANTS	91,537	100,000	250,000	150,000	150%	158,463	173%	Zoning Ordinance Update -\$100K, Stormwater Management Review -\$75K, GIS shapefile mapping and analysis-\$25K, beach survey consultants-\$50k .
TELEPHONE-CELL	1,090	1,080	1,404	324	30%	314	29%	3 cell phones
TRAVEL & TRAINING	4,340	10,000	12,000	2,000	20%	7,660	176%	Includes training and travel to conferences for required CE and expanded department focus and roles (APA, ISA, SC Beach, ESRI)
DUES	-	1,000	5,000	4,000	400%	5,000	-	Annual Dues for membership planning and landscape organizations.
ADVERTISING	615	3,500	3,500	-	0%	2,885	469%	Costs for public notification requirements. Includes PC, BZA, LTPB, and special area plans and studies
SUPPLIES - OFFICE	2,296	1,500	5,000	3,500	233%	2,704	118%	computers equipment, replacement laptop 3-5 years
SUPPLIES - OTHER	733	1,000	2,500	1,500	150%	1,767	100%	Includes additional staff
UNIFORMS	152	300	2,000	1,700	567%	1,848	100%	Mapping, field/site inspections, equipment associated with planner (LA)
COMPUTER & SOFTWARE - MINOR	5,954	-	18,500	18,500	-	12,546	211%	ESRI, Bluebeam and Public Input-community enegement platform -\$15k
	<u>354,937</u>	<u>443,226</u>	<u>732,485</u>	<u>289,259</u>	<u>65%</u>	<u>377,548</u>	<u>106%</u>	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 41500 -BUILDING DEPRTMET								
SALARIES	\$ 459,992	\$ 450,799	450,799	\$ -	0%	\$ (9,193)	-2%	Salaries for 5employees
OVERTIME	166	500	500	-	0%	334	201%	
INSURANCE - MEDICAL	46,959	45,703	45,703	-	0%	(1,256)	-3%	
FICA ER MATCH	33,997	38,697	34,486	(4,211)	-11%	489	1%	
RETIREMENT MATCH	84,412	71,358	95,886	24,528	34%	11,474	14%	
PROFESSIONAL SERVICES	12,712	50,600	40,000	(10,600)	-21%	27,288	215%	Placeholder for floodplain management services to compile all required documentation-\$5K, third party inspection-\$35K
CONSULTING	15,825	10,000	10,000	-	0%	(5,825)	-37%	Duncan & Parnell document services
TELEPHONE-CELL	3,044	2,700	2,700	-	0%	(344)	-11%	Cost for 5 cell phones
DUES	2,630	2,000	2,400	400	20%	(230)	-9%	ICC/State Renewals for 5 staff
TRAVEL & TRAINING	9,321	6,700	11,000	4,300	64%	1,679	18%	5 staff required to maintain CEU"S
SUPPLIES - OFFICE	2,204	4,000	2,000	(2,000)	-50%	(204)	-9%	Including departmental copies, and supplies
SUPPLIES - OTHER	117	500	1,000	500	100%	883	755%	Based on current year actuals
UNIFORMS	1,021	300	1,600	1,300	433%	579	57%	5-staff members uniforms
EQUIPMENT MINOR	303	500	500	-	0%	197	65%	Placeholder
COMPUTER & SOFTWARE - MINOR	2,124	200	3,000	2,800	1400%	876	41%	Reduce amount most of staff has new computers
	<u>\$ 674,827</u>	<u>\$ 684,558</u>	<u>\$ 701,575</u>	<u>\$ 17,017</u>	<u>2%</u>	<u>\$ 26,748</u>	<u>4%</u>	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 41000 - OPERATIONS								
WATER	\$ 64,246	\$ 75,000	\$ 75,000	\$ -	0%	\$ 10,754	17%	Based on CY projections
SOLID WASTE DISPOSAL/BEACH	1,520,835	2,100,000	2,100,000	-	0%	579,165	38%	Contract with Trident , Chas recycling fee-\$35k plus \$10k for misc.
CUSTODIAL	23,402	20,000	20,000	-	0%	(3,402)	-15%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING	216,864	250,000	400,000	150,000	60%	183,136	84%	Based on lowest bitter \$235K , \$165K enhanced improvements at TH, KIP and roundabout
CODE ENFORCEMENT	389,376	389,376	389,376	-	0%	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL	584,000	584,000	584,000	-	0%	-	0%	Based on the contract with Island Services
CONSULTING	-	-	60,000	60,000	-	60,000	-	Placeholder for design competition \$20 per architect
MUNICIPAL CENTER PROJECTS	-	-	300,000	300,000	-	300,000	-	Potential projects: preliminary designs for MC wing addition, office modifications in TH, garage modifications
CHARGING STATIONS	-	39,129	-	(39,129)	-100%	-	-	Charging stations for Town Hall
REPAIR & MAINT - BUILDING	43,615	50,000	50,000	-	0%	6,385	15%	HVAC, generator annual service ,incidentals, regular maintenance
REPAIR & MAINT - VEHICLES	46,863	45,000	50,000	5,000	11%	3,137	7%	14 vehicles, based on CY average monthly cost
REPAIR AND MAINT - EQUIPMENT	9,393	10,000	10,000	-	0%	607	6%	Misc. equipment repairs
PEST CONTROL	2,002	5,800	5,800	-	0%	3,798	190%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	42,285	40,000	40,000	-	0%	(2,285)	-5%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	10,232	11,870	17,212	5,342	45%	6,980	68%	Insurance for 13 vehicles -45%increase
INSURANCE - DATA PRO & CYBER	18,605	20,183	22,201	2,018	10%	3,596	19%	10% increase
INSURANCE - LIAB/TOR	61,587	89,829	98,812	8,983	10%	37,225	60%	\$82k- GL and \$8k umbrella for AC events +10% increase
INSURANCE - BUILDING & PERSONAL PROPERTY	16,139	15,693	17,262	1,569	10%	1,123	7%	10% increase
INSURANCE - D&O	35,027	33,307	34,972	1,665	5%	(55)	0%	5% increase
TELEPHONE	37,737	40,000	40,000	-	0%	2,263	6%	Contract for phone service (SEGRA)-\$25K, internet and cable (Comcast) -\$10K and back up internet-ATT-\$5.5k
EMERGENCY COMMUNICATION	8,075	12,000	12,000	-	0%	3,925	49%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM	6,247	5,800	5,800	-	0%	(447)	-7%	Estimate for building and surveillance cameras-Plan to re-bid the contract
SUPPLIES - OFFICE	3,205	3,000	3,000	-	0%	(205)	-6%	Based on current year actuals
SUPPLIES - OTHER	6,863	4,000	4,000	-	0%	(2,863)	-42%	Based on current year actuals
SUPPLIES - POSTAGE	6,240	6,000	6,000	-	0%	(240)	-4%	Postage for day to day business, certified letters, and utility billing mailing
CHRISTMAS DECORATIONS	9,888	11,000	11,000	-	0%	1,112	11%	Based on current year actuals
ELECTRICITY	39,983	50,000	50,000	-	0%	10,017	25%	Based on CY projections
VEHICLES	58,940	23,944	80,000	56,056	234%	21,060	36%	Boat
SIGNS	906	2,000	22,000	20,000	1000%	21,094	2328%	\$20k placeholder for beach signs and \$2k maintenance for the signs
EQUIPMENT	3,291	50,000	10,000	(40,000)	-	6,709	204%	Placeholder for PKW cameras and trailer
	3,265,846	3,986,931	4,518,435	531,504	13%	1,252,589	38%	
ALLOCATION TO STATE ATAX	408,800	392,000	487,200	95,200	24%	78,400	19%	70% of beach patrol and Trident for the beach and boat funded from SATAX
ALLOCATION TO COUNTY ATAX	170,398	267,100	91,900	(175,200)	-66%	(78,498)	-46%	
ALLOCATION TO LOCAL ATAX	79,731	114,096	-	(114,096)	-100%	(79,731)	-100%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	249,313	217,318	306,500	89,182	41%	57,187	23%	
TOTAL NET EXPENDITURES	908,242	2,996,417	3,632,835	(104,914)	-4%	(22,642)	-2%	

	Actuals FY 2024	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
Department: 40400 - INFRASTRUCTURE								
REPAIR AND MAINT ROADS	\$ 209,958	\$ 35,000	300,000	\$ 265,000	757%	90,042	43%	Placeholder for BWD patching -\$250kand bridge repair -\$50k
LANDSCAPING	150,805	-	-	-	-	(150,805)	-	
BETSY KERRISON SAFETY & ENHANCEMENTS	-	-	50,000	50,000	-	50,000	-	
GENERAL INSURANCE - BRIDGE	61,083	72,197	79,417	7,220	10%	18,334	30%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	128,279	16,000	50,000	34,000	213%	(78,279)	-61%	Placeholder for infrastructure projects
MISCELLANEOUS	-	2,000	15,000	13,000	650%	15,000	-	Misc projects
	550,125	125,197	494,417	369,220	295%	(55,708)	-10%	
ALLOCATION TO LOCAL ATAX	203,580	17,850	200,000	182,150	1020%	(3,580)	-2%	Allocate 50%
ALLOCATION TO HOSPITALITY TAX	190,766	17,850	200,000	182,150	1020%	9,234	5%	Allocate 50%
TOTAL NET EXPENDITURES	155,779	89,497	94,417	4,920	5%	5,654	4%	
Department: 41400 - CERT TEAM								
CERT TEAM	517	3,000	3,000	-	0%	2,483	480%	
	\$ 3,000	\$ 3,000	\$ 3,000	-	0%	2,483	480%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 STATE ACCOMMODATION TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 2,848,827	\$ 2,810,913	\$ 1,132,323	\$ 2,902,429	\$ 3,009,567	\$ 198,654	7%	\$ 107,138	4%	\$ 160,740	6%	Based on historical averages
INTEREST REVENUE	129,955	50,000	68,120	165,000	90,000	40,000	80%	(75,000)	-45%	(39,955)	-31%	Rate of return -4%
	<u>2,978,782</u>	<u>2,860,913</u>	<u>1,200,443</u>	<u>3,067,429</u>	<u>3,099,567</u>	<u>238,654</u>	<u>7%</u>	<u>107,138</u>	<u>3%</u>	<u>120,785</u>	<u>4%</u>	
EXPENDITURES:												
PROMOTIONAL FUND	931,512	902,870	494,082	870,729	902,870	-	0%	32,141	4%	(28,642)	-3%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,072,144	3,000,000	276,670	2,635,445	2,907,613	(92,387)	-3%	272,168	10%	1,835,469	171%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	<u>2,003,656</u>	<u>3,902,870</u>	<u>770,752</u>	<u>3,506,174</u>	<u>3,810,483</u>	<u>(92,387)</u>	<u>-2%</u>	<u>304,309</u>	<u>9%</u>	<u>1,806,827</u>	<u>90%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 975,126</u>	<u>\$ (1,041,957)</u>	<u>\$ 429,691</u>	<u>\$ (438,744)</u>	<u>\$ (710,916)</u>	<u>\$ 331,041</u>	<u>-32%</u>	<u>\$ (197,172)</u>	<u>45%</u>	<u>\$ (1,686,042)</u>	<u>-173%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 COUNTY ACCOMMODATION TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
COUNTY ACCOMMODATION TAX	\$ 681,098	\$ 612,000	\$ 329,677	\$ 700,000	\$ 700,000	\$ 88,000	14%	\$ -	0%	\$ 18,902	3%	Based on County's estimate
INTEREST REVENUE	129,955	65,000	56,128	100,000	75,000	10,000	15%	(25,000)	-25%	(54,955)	-42%	Rate of return -4%
TOTAL CATAX REVENUES	811,053	677,000	385,805	800,000	775,000	98,000	16%	(25,000)	-3%	(36,053)	-5%	
EXPENDITURES :												
WATER & SEWAGE	15,961	20,000	900	20,000	20,000	-	0%	-	0%	4,039	25%	allocation from GF
SOLID WASTE DISPOSAL	11,759	25,000	-	25,000	25,000	-	0%	-	0%	13,241	113%	allocation from GF
CUSTODIAL COSTS	4,333	5,000	-	5,000	5,000	-	0%	-	0%	667	15%	allocation from GF
LANDSCAPING COSTS - MINOR	2,650	20,000	-	20,000	20,000	-	0%	-	0%	17,350	655%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	-	1,000	1,000	-	0%	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	-	500	500	-	0%	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	-	5,200	5,200	-	0%	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	-	200	200	-	0%	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	584,000	584,000	340,667	584,000	-	(584,000)	-100%	(584,000)	-100%	(584,000)	-100%	Beach Patrol contract
ARIAL PHOTOGRAPHY	-	-	-	-	50,000	50,000	-	50,000	-	50,000	-	
BEACH MONITORING & REPAIRS	43,194	75,000	-	40,000	60,000	(15,000)	-20%	20,000	50%	16,806	39%	Beach Mitigation, Annual beach survey and report (CSE)
CONSERVATION PROJECTS	-	250,000	2,708	50,000	250,000	-	0%	200,000	400%	250,000	-	Projects TBD
ENVIRONMENTAL RESEARCH	121,140	128,900	26,611	117,100	96,000	(32,900)	-26%	(21,100)	-18%	(25,140)	-21%	Bobcat GPS, Bird Banding, Toxicology
EDUCATIONAL PROGRAMS	15,113	25,000	9,943	25,000	25,000	-	0%	-	0%	9,887	65%	Dolphin/Shorebird Stewardship, Bluebird Boxes, Bobcat Guardian
FISH STUDIES & EQUIPMENT	-	13,000	-	2,000	10,000	(3,000)	-23%	8,000	400%	10,000	-	Fish Testing and Stocking (\$3000) Water Quality Testing
POND MANAGEMENT	2,580	5,000	-	5,000	6,000	1,000	20%	1,000	20%	3,420	133%	
ELECTRICITY COSTS	11,995	15,000	10,563	15,000	15,000	-	0%	-	0%	3,005	25%	50% allocation from GF
TOTAL CATAX EXPENDITURES	819,625	1,172,800	391,392	915,000	588,900	(583,900)	-50%	(326,100)	-36%	(230,725)	-28%	
FUND ALLOCATIONS TO OTHER FUNDS :												
ALLOCATE FROM SATAX	(467,200)	-	-	(408,800)	-	-	-	408,800	-100%	467,200	-100%	100% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATIC	352,425	1,172,800	391,392	506,200	588,900	(583,900)	-50%	82,700	16%	236,475	67%	
NET INCREASE/(DECREASE) IN FUND BAL	\$ 458,628	\$ (495,800)	\$ (5,587)	\$ 293,800	\$ 186,100	\$ 681,900	-138%	\$ (107,700)	-37%	\$ (272,528)	-59%	

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
LOCAL ACCOMMODATION TAX	\$ 1,566,940	\$ 1,500,000	\$ 1,003,846	\$ 1,609,923	\$ 1,681,025	\$ 181,025	12%	\$ 71,102	4%	\$ 114,085	7%	Based on historical averages
INTEREST REVENUE	157,382	150,000	130,388	210,000	190,000	173,781	869%	(20,000)	-10%	32,618	21%	Rate of return -4%
TOTAL LATAX REVENUES	1,724,322	1,650,000	1,134,234	1,819,923	1,871,025	354,806	40%	51,102	3%	146,703	9%	
EXPENDITURES:												
SALARIES - REGULAR EMPLOYEES	122,190	205,125	-	188,961	-	(205,125)	-100%	(188,961)	-100%	(122,190)	-100%	
FICA ER MATCH	8,099	15,692	-	14,456	-	(15,692)	-100%	(14,456)	-100%	(8,099)	-100%	
INSURANCE - MEDICAL	16,375	31,331	-	30,631	-	(31,331)	-100%	(30,631)	-100%	(16,375)	-100%	
RETIREMENT MATCH	19,966	44,024	-	35,071	-	(44,024)	-100%	(35,071)	-100%	(19,966)	-100%	
DEPUTIES COST	-	20,445	-	43,545	-	(20,445)	-100%	(43,545)	-	-	-	
BEACH UPKEEP	79,731	112,000	39,185	114,096	-	(112,000)	-100%	(114,096)	-100%	(79,731)	-100%	Contract with CW
TURTLE PATROL	10,898	12,000	1,255	7,000	15,000	3,000	25%	8,000	114%	4,102	38%	
BEACH SUPPLIES COSTS	-	2,500	-	2,500	22,500	20,000	800%	20,000	800%	22,500	-	\$20k placeholder for beach signs
TOTAL LATAX EXPENDITURES	257,259	443,118	40,440	436,259	37,500	(405,618)	-92%	(398,759)	-91%	(219,759)	-85%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:												
TRANSFER TO ARTS & CULTURAL FUND	237,386	211,540	-	202,575	-	(211,540)	-100%	(202,575)	-100%	(237,386)	-100%	
TRANSFER TO GENERAL FUND	289,529	29,750	-	17,850	200,000	170,250	572%	182,150	1020%	(89,529)	-	Transfer to GF for 50% cost of road improvem
TRANSFER TO CAPITAL FUND	596,957	672,410	-	643,969	672,410	-	0%	28,441	4%	75,453	13%	Future Beach Renurishment -20% of LATAX r
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	1,381,131	1,356,818	40,440	1,300,654	909,910	(446,908)	-33%	8,016	1%	(251,462)	-18%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 343,191	\$ 293,182	\$ 1,093,794	\$ 519,269	\$ 961,115	\$ 801,714	273%	\$ 395,482	76%	\$ 1,304,306	380%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 BEVERAGE PERMITS FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	
REVENUES:												
BEVERAGE TAX REVENUE	\$ 48,050	\$ 45,000	\$ -	\$ 48,000	\$ 51,000	\$ -	0%	\$ (3,000)	-6%	\$ 2,950	6%	\$3k per alcoholic beverage permit (15 entities)
	48,050	45,000	-	48,000	51,000	-	0%	(3,000)	-6%	2,950	6%	
FUND TRANSFERS TO OTHER FUNDS :												
TRANSFER TO CAPITAL FUND	48,050	45,000	-	48,000	51,000	-	0%	2,000	4%	2,950	6%	
	48,050	45,000	-	48,000	51,000	-	0%	2,000	4%	2,950	6%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ (0)	\$ -	-	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 HOSPITALITY TAX FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES:												
HOSPITALITY TAX	\$ 962,430	\$ 900,000	\$ 462,292	\$ 940,074	\$ 991,303	\$ 91,303	10%	\$ 51,229	5%	\$ 28,873	3%	Based on historical averages
INTEREST REVENUE	114,373	110,000	93,401	150,000	101,895	(8,105)	-7%	(48,105)	-32%	(12,478)	-11%	Rate of return -4%
TOTAL HOSPITALITY TAX REVENUES	1,076,803	1,010,000	555,693	1,090,074	1,093,198	83,198	17%	3,124	0%	16,395	2%	
EXPENDITURES :												
WATER & SEWAGE	25,937	32,500	39,104	32,500	32,500	-	0%	-	0%	6,563	25%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	211,089	120,000	163,162	180,000	260,000	140,000	117%	80,000	44%	48,911	23%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison
CHRISTMAS DECORATIONS	9,888	11,000	1,818	1,818	11,000	-	0%	9,182	505%	1,112	11%	Estimate for Christmas decorations
ELECTRICITY COSTS	2,399	3,000	806	3,000	3,000	-	0%	-	0%	601	25%	Electricity for roundabout lights
TOTAL EXPENDITURES	249,313	166,500	204,890	217,318	306,500	140,000	84%	89,182	41%	57,187	23%	
FUND TRANSFERS TO OTHER FUNDS :												
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	-	22,000	-	(22,000)	-100%	(22,000)	-100%	(22,000)		
TRANSFER TO GENERAL FUND	60,886	122,500	-	17,850	200,000	77,500	63%	182,150	1020%	139,114	632%	Transfer to GF for 35% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO CAPITAL FUND	372,524	331,671	-	376,030	396,521	64,851	20%	20,492	5%	23,997	39%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	704,723	642,671	204,890	633,198	903,021	260,351	41%	269,824	43%	198,298	53%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 372,080	\$ 367,329	\$ 350,803	\$ 456,876	\$ 190,177	\$ (177,153)	-48%	\$ (266,700)	-58%	\$ (181,903)	-49%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 VICTIMS ASSISTANCE FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
SOURCES :												
VICTIMS ASSISTANCE FEES	\$ 5,180	\$ 10,000	\$ 3,246	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 4,820	93%	
TOTAL SOURCES	5,180	10,000	3,246	10,000	10,000	-	0%	-	0%	4,820	93%	
EXPENDITURES:												
CONTRIBUTIONS TO VICTIMS PROGRAMS	5,180	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	4,820	93%	
TOTAL EXPENDITURES	5,180	10,000	7,645	10,000	10,000	\$ -	0%	\$ -	0%	4,820	93%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (4,399)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 ARTS & CULTURAL FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change
SOURCES :											
TRANSFER FROM LATAH FUND	\$ 219,763	\$ 211,540	\$ -	\$ 202,575	\$ -	\$ (211,540)	-100%	\$ (202,575)	-100%	\$ (219,763)	-100%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	-	22,000	-	(22,000)	-100%	(22,000)	-100%	(22,000)	-100%
TRANSFER FROM SATAX TAX FUND	-	-	-	-	324,000	324,000	-	324,000	-	324,000	-
TRANSFER FROM GENERAL FUND	104,615	118,000	-	118,000	24,638	(93,362)	-79%	(93,362)	-79%	(79,977)	-76%
TICKET SALES	58,617	85,000	73,339	75,000	75,000	(10,000)	-12%	-	0%	16,383	28%
TOTAL SOURCES	404,995	436,540	73,339	417,575	423,638	28,718	7%	6,063	1%	18,643	5%
EXPENDITURES:											
PAYROLL & RELATED EXPENSES	89,380	133,000	89,380	94,638	94,638	5,258	6%	(16,185)	-15%	5,258	6%
ARTS COUNCIL	100,067	118,000	105,000	118,000	118,000	-	0%	-	0%	17,933	18%
ADMINISTRATIVE COST	4,615	5,540	3,260	5,000	5,000	(540)	-10%	(540)	-10%	385	8%
CULTURAL EVENTS	210,933	180,000	112,153	199,937	206,000	24,000	13%	6,063	3%	(4,933)	-2%
TOTAL EXPENDITURES	404,995	436,540	309,793	417,575	423,638	28,718	7%	(10,662)	-2%	18,643	5%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (236,454)	\$ 0	\$ 0	-	0%	(28,640)	=	\$ 0	=

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/26
 CAPITAL & EMERGENCY FUND

	Actuals FY 2024	2024-2025 Budget	Actuals thru 2/16/2025	Projected 2024-2025	2025-2026 Proposed Budget	FY 25 Budget \$ Change	FY 25 Budget % Change	FY 25 Projected \$ Change	FY 25 Projected % Change	FY 24 Actuals \$ Change	FY 24 Actuals % Change	Justifications/Notes
REVENUES & SOURCES:												
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	
TRANSFER FROM LOCAL ACCOMMODATION FUND	537,224	600,000	643,969	643,969	672,410	72,410	12%	28,441	4%	135,187	25%	40% of LATAX Revenue
TRANSFER FROM BEVERAGE FUND	37,573	50,000	48,000	48,000	51,000	1,000	2%	3,000	6%	13,427	36%	
TRANSFER FROM HOSPITALITY TAX FUND	359,204	360,000	376,030	376,030	396,521	36,521	10%	20,492	5%	37,317	10%	40% of HTAX Revenue
INTEREST	446,705	300,000	272,768	300,000	300,000	-	0%	-	0%	(146,705)	-33%	Rate of return -4%
TOTAL REVENUES & SOURCES	1,380,706	1,310,000	272,768	1,367,999	1,419,931	109,931	31%	-	0%	(146,705)	-33%	
EXPENDITURES:												
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,380,706	\$ 1,310,000	\$ 272,768	\$ 1,367,999	\$ 1,419,931	\$ 109,931	31%	\$ -	0%	\$ (146,705)	-11%	

<u>Capital Expenditures</u>	<u>Projected FY2025</u>	<u>Budgeted FY2026</u>	<u>Forecast FY2027</u>	<u>Forecast FY2028</u>	<u>Forecast FY2029</u>	<u>Forecast FY2030</u>
Beach Renourishment	\$ 77,000	\$ -	\$ 800,000	\$ -	\$ -	\$ -
Municipal Center Expansion	-	300,000	12,000,000	-	-	-
Garage Modifications & Drainage Improvements	75,000	-	210,000	-	-	-
Municipal Center Parking Modifications	7,000	-	-	-	-	-
Pedestrian Leisure Trail	-	-	-	-	-	-
Beachwalker Dr Repavement	-	250,000	-	-	-	1,000,000
Kiawah Island Parkway Resiliency Projects	350,000	-	-	-	-	-
Beachwalker Dr & Kiawah Island Parkway Landscape	-	165,000	-	-	-	-
Betsy Kerrison Safety & Esthetics Enhancements	-	50,000	-	-	-	-
Kiawah Island Bridge	-	50,000	-	-	-	-
Median at Little Rabbit	12,000	-	-	-	-	-
Property Acquisitions	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Audio-Visual Equipment Upgrade	65,000	-	-	-	-	-
Speed & Traffic Control Equipment	37,422	-	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	-	-	55,000	-	-
· Planning	-	-	-	-	-	-
· Building Department	-	-	-	-	55,000	-
· Public Safety	-	-	-	55,000	-	-
· Public Works	23,944	-	110,000	70,000	70,000	70,000
· Wildlife	-	80,000	55,000	-	55,000	55,000
	-	-	-	-	-	-
Total Capital Expenditures	\$ 647,366	\$ 895,000	\$ 14,175,000	\$ 1,180,000	\$ 1,180,000	\$ 2,125,000