



# Town of Kiawah Island Annual Budget Fiscal Year 2013-2014

**Charles R. Lipuma, Mayor**

**Council Members**

**John D. Labriola, Mayor Pro Tempore**

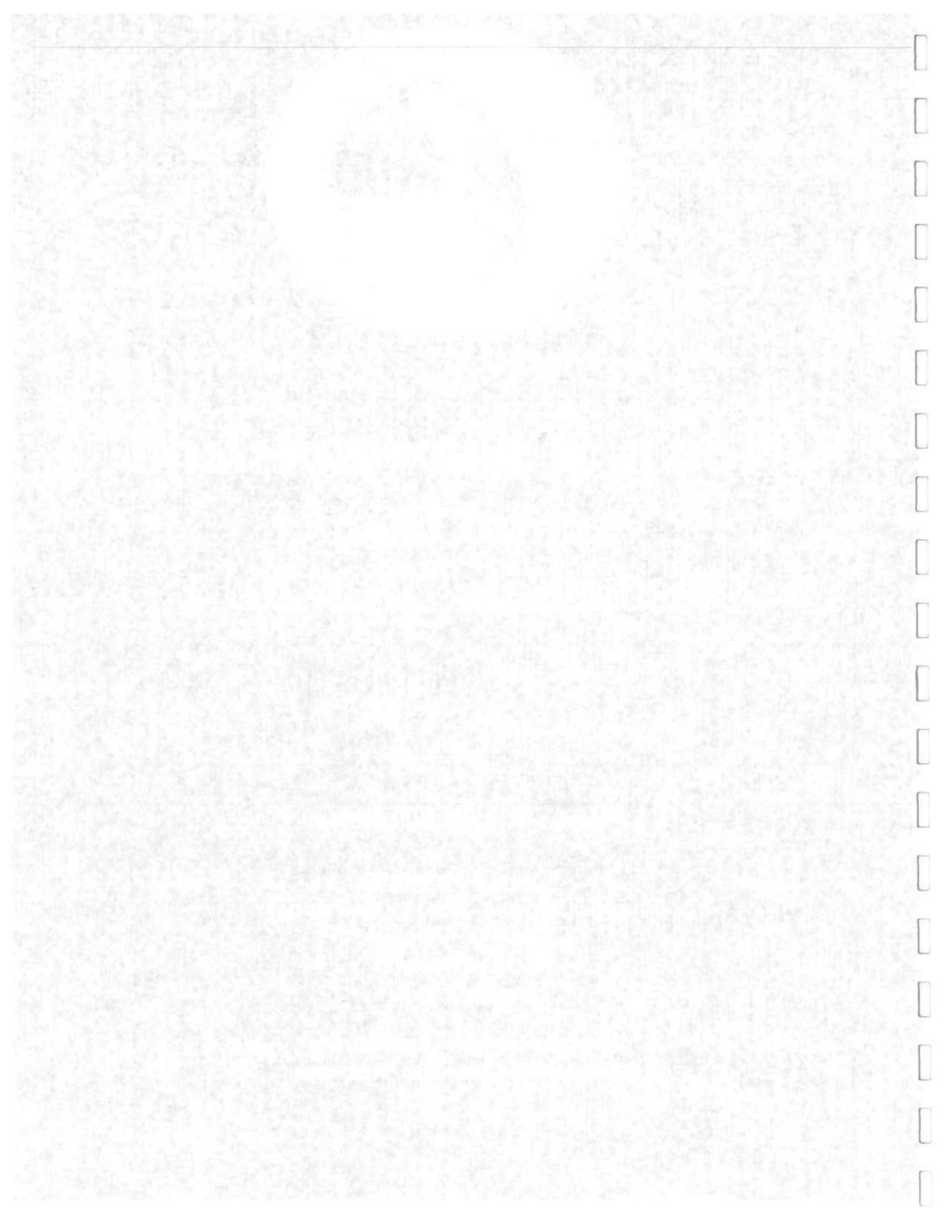
**Mary Q. Johnson**

**Richard Murphy**

**Lauren N. Patch**

**Tumiko Rucker, Administrator**

**H. Kenneth Gunnells, Treasurer**






# Town of Kiawah Island, South Carolina

## Annual Budget

2013-2014

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## **TOWN'S BUDGET MESSAGE**



Town Council Members and Citizens  
 Town of Kiawah Island  
 21 Beachwalker Drive  
 Kiawah Island, South Carolina 29405

July 1, 2013

We respectively present the Fiscal Year 2013 - 2014 Budget for the Town of Kiawah Island, South Carolina to Town Council and the citizens of The Town of Kiawah Island. This year has again proven to be very challenging due to the slowdown in the economy over the past five years. The effects of this economic change have been to keep revenue level, which put a greater emphasis on control and management of expenditures by Town Administration. This budget represents an annual funding plan which responds to the needs of the Town while maximizing a limited resource of funds.

**Budget Summary**

The Fiscal Year 2014 Budget represents a funding plan designed to meet the needs of the Town's citizens. The total consolidated budget amount is \$ 5,006,750.

The General Fund budget maintains the current level of high quality service, but overall, expenditures have decreased. Expenditures in this fund are budgeted at \$ 3,061,429 for the 2014 fiscal year compared to \$ 3,091,445 in the last fiscal year.

The Special Revenue Fund's budget reflects some growth from funding sources whether it be accommodation taxes or other due to other governmental sources. Expenditures in these 2013 budgeted funds compared to the prior year are:

	<b><u>2014 Budgeted Expenditures</u></b>	<b><u>2013 Budgeted Expenditures</u></b>
State Accommodation Tax Fund	\$ 1,264,911	\$ 1,259,559
County Accommodation Tax Fund	\$ 90,550	\$ 235,400
Local Accommodation Tax Fund	\$ 372,360	\$ 485,860
Beverage Tax Fund	\$ -	\$ 30,000
Hospitality Tax Fund	\$ 215,500	\$ 195,500
Victims Assistance Fund	\$ 2,000	\$ 5,750

Funding to maintain the high quality services provided to the citizens of the Town will continue to be a challenge until revenues start to grow to the same level prior to the downturn.

**Financial Plan**

As outlined above, the Town's budget is comprised of two separate types of fiscal accounting funds. These funds are used to account for specific activities as described below:

- **General Fund** – The General Fund is the operating fund for the Town and accounts for all financial resources of the Town, except as described below.
- **Special Revenue Funds** – These funds are used to account for the financial resources of specific revenue types that are required to be used for specific purposes.

The following tables show the amount and percentage of change to these two funds over the last fiscal year:

**Comparison of the Fiscal Year 2014 Budget with the Fiscal Year 2013 Budget**

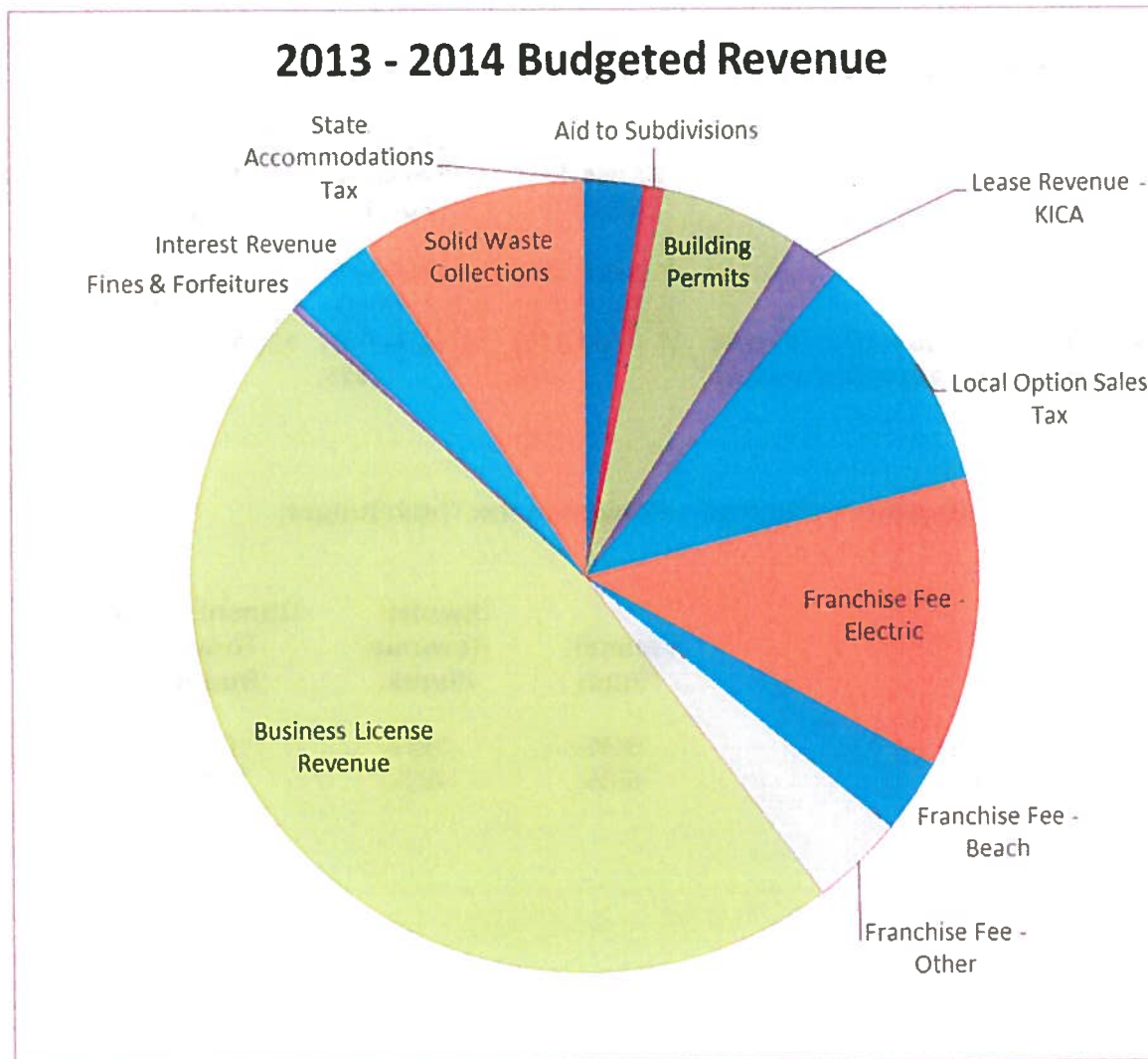
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Consolidated Town Budget</b>
FY 2014 Budget	\$ 3,061,429	\$ 1,945,321	\$ 5,006,750
FY 2013 Budget	<u>\$ 3,091,445</u>	<u>\$ 2,212,069</u>	<u>\$ 5,303,514</u>
<b>Amount of increase/ (Decrease)</b>	<b>\$ (30,016)</b>	<b>\$ (266,748)</b>	<b>\$ (296,764)</b>
<b>Percent of Increase/ (Decrease)</b>	<b>-1%</b>	<b>-12%</b>	<b>-6%</b>

**Budgets by Fund as a Percent of the Total Budget**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Consolidated Town Budget</b>
FY 2014 Budget	61%	39%	100%
FY 2013 Budget	58%	42%	100%

## General Fund

A mixture of business license fees, other fees, local option sales taxes, other revenue and funds from prior years (fund balance) supports the General Fund budget of \$ 3,061,429. As you will see from the chart below, the Town's most significant revenue source for general operations is business license revenue. The Town continues to utilize the growth in the fees to meet the operating costs, instead of levying property taxes on Town residents. The Town is proud of maintaining its growth with the population, without levying any form of property tax.



### General Fund – Major Revenues

The Chart below reflects the anticipated growth or decline in General Fund's major revenue sources:

<u>Revenue Source</u>	<u>2014 Budget</u>	<u>2013 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Business License	\$ 1,650,000	\$ 1,500,000	\$ 150,000	10%
Franchise Fees	\$ 657,500	\$ 565,000	\$ 92,500	16%
Solid Waste Collections	\$ 325,000	\$ 330,000	\$ -5,000	-2%
Local Option Sales Tax	\$ 350,000	\$ 320,000	\$ 30,000	9%

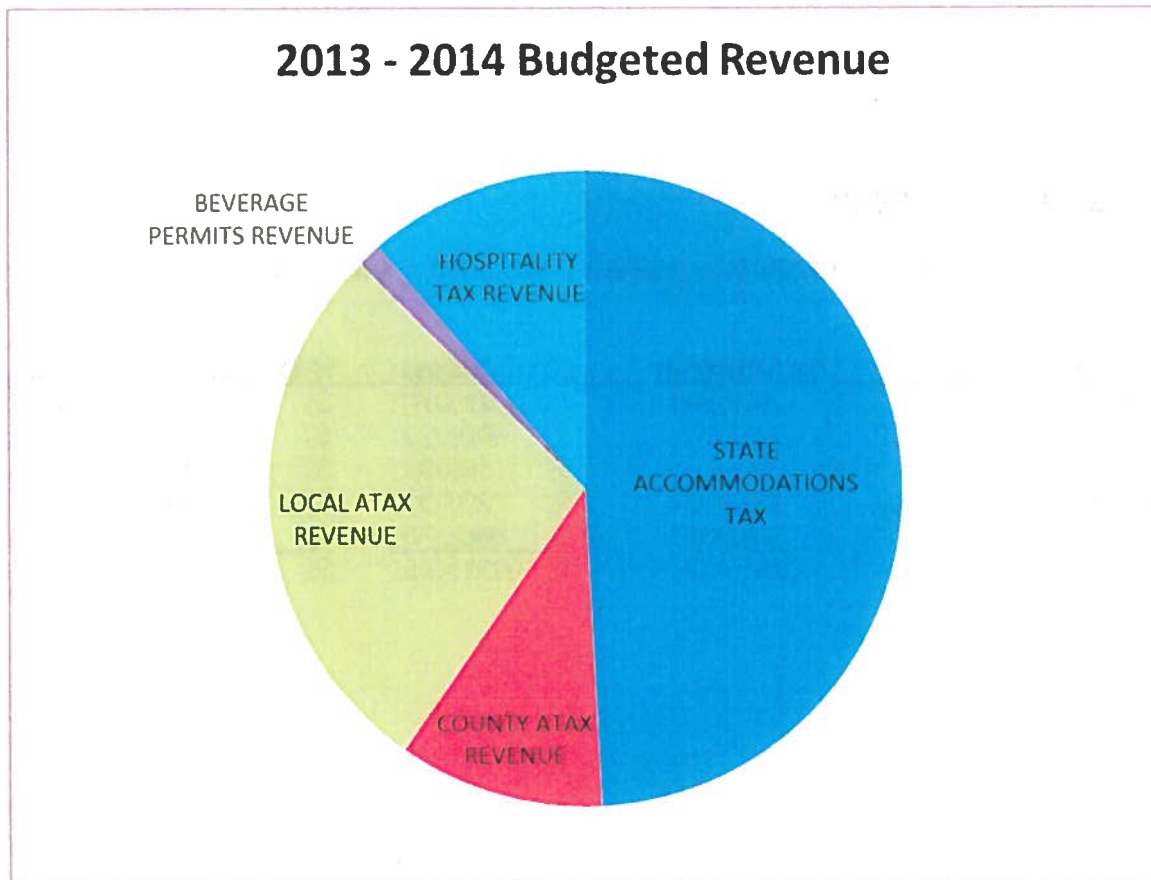
### General Fund – Expenditures

The Chart below reflects the budgets by category for Fiscal Years 2014 and 2013:

<u>Expenditure Category</u>	<u>2014 Budget</u>	<u>2013 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel and Costs	\$ 1,195,529	\$ 1,025,070	\$ 170,459	17%
Solid Waste	\$ 805,000	\$ 900,000	\$ -95,000	-11%
Capital Outlay	\$ -	\$ 58,000	\$ -58,000	-100%
Contributions to local groups	\$ 200,000	\$ 220,000	\$ -20,000	-9%
Other Operating Costs	\$ 860,900	\$ 888,375	\$ -27,475	-3%
Total	\$ 3,061,429	\$ 3,091,445	\$ -30,016	-1%

## Special Revenue Funds

The special revenue funds are comprised of the State Accommodations Tax Fund (SATAX), the County Accommodations Tax Fund (CATAX), the Local Accommodations Tax Fund (LATAX), the Beverage Tax Fund (BTAX) and the Hospitality Tax Fund (HTAX). These funds are levied on tourism related activities and the expenditures are primarily related to tourism attraction and infrastructural type period costs.



### Special Revenue Funds - Major Revenue

The Chart below reflects the anticipated growth or decline in Special Revenues Funds major revenue sources:

<u>Revenue Source</u>	<u>2014 Budget</u>	<u>2013 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
State Accommodation Tax	\$ 1,165,385	\$ 1,163,529	\$ 1,856	.2%
County Accommodation Tax	\$ 247,500	\$ 240,000	\$ 7,500	3%
Local Accommodation Tax	\$ 660,000	\$ 535,800	\$ 124,200	23%
Beverage Permits	\$ 30,000	\$ 30,000	\$ -	-
Hospitality Tax	\$ 265,000	\$ 250,000	\$ 15,000	6%

### Special Revenue Funds - Expenditures

The Chart below reflects the budgets by Fund for Fiscal Years 2014 and 2013:

<u>Expenditure Category</u>	<u>2014 Budget</u>	<u>2013 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
State Accommodation Tax	\$ 1,264,911	\$ 1,259,559	\$ 5,352	.4%
County Accommodation Tax	\$ 90,550	\$ 235,400	\$ -144,850	-62%
Local Accommodation Tax	\$ 372,360	\$ 545,860	\$ -173,500	-32%
Beverage Permits	\$ -	\$ 30,000	\$ -30,000	-100%
Hospitality Tax	\$ 215,500	\$ 245,500	\$ -30,000	-12%

**Summary**

The development of the budget this fiscal year as always is challenging, but the Town has diversified financial resources to maintain its programs and services. Through the budget process, we have been able to show that a well established and well managed community can continue to progress in its service to our citizens. The economic downturn has been challenging to Town staff to provide the existing level of service, however with the attention to detail and cost cutting of Town staff we will be successful again this year. Since the Town experiences a significant influx of visitors each year, we are thankful to the departments for their management of Town resources.

Sincerely,

Tumiko Rucker, Town Administrator

H. Kenneth Gunnells, Jr. Town Treasurer

**TOWN OF KIAWAH ISLAND  
2013 - 2014 BUDGET  
CHANGES FROM 1ST READING**

<b>1st Reading <u>Budget</u></b>	<b>Proposed <u>Change</u></b>	<b><u>Difference</u></b>
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**General Fund**

Consultants-professional	\$ 41,000	\$ 56,000	\$ 15,000
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Council has elected during the May 29th Ways and Means meeting to increase the consulting line item to allow the Council the budget to hire a consult to work on the Town's Emergency plan.

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

	2013 - 2014 Budget							Total Funds 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	
<b>Revenues:</b>								
Accommodations tax	\$ 87,000	\$ 1,165,385	\$ 240,000	\$ 630,000		\$ 250,000		\$ 2,122,385
Hospitality Tax								\$ 250,000
Aid to subdivisions	\$ 30,000							\$ 30,000
Permit Fees	\$ 4,000							\$ 4,000
Business license revenue	\$ 1,650,000							\$ 1,650,000
Building permits	\$ 200,000							\$ 200,000
Lease revenue - KICA	\$ 72,600							\$ 72,600
Local option sales tax	\$ 350,000							\$ 350,000
Franchise fee - electric	\$ 415,000							\$ 415,000
Franchise fee - beach	\$ 107,500							\$ 107,500
Franchise fee - Comcast / AT&T	\$ 135,000							\$ 135,000
Fines & forfeitures	\$ 12,000						\$ 2,200	\$ 14,200
Interest revenue	\$ 125,000		\$ 7,500	\$ 30,000		\$ 15,000		\$ 177,500
Solid Waste Collections	\$ 325,000							\$ 325,000
Beverage Tax / Permits	\$ 5,000				\$ 30,000			\$ 35,000
Merchants Plaza revenue	\$ 12,000							\$ 12,000
Miscellaneous revenue								\$ 5,000
<b>Total revenue</b>	<b>\$ 3,530,100</b>	<b>\$ 1,165,385</b>	<b>\$ 247,500</b>	<b>\$ 660,000</b>	<b>\$ 30,000</b>	<b>\$ 265,000</b>	<b>\$ 2,200</b>	<b>\$ 5,900,185</b>

	2013 - 2014 Budget							Total Funds 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	
<b>Expenditures:</b>								
Salary and Benefits	\$ 1,195,529	\$ 239,000						\$ 1,434,529
Administration	\$ 93,000							\$ 93,000
Wildlife	\$ 56,950			\$ 65,000				\$ 121,950
Public Safety	\$ 40,150			\$ 218,360			\$ 2,000	\$ 260,510
Physical Plant and Operations	\$ 230,250		\$ 40,550	\$ 50,000		\$ 63,500		\$ 384,300
Environmental Services	\$ 805,000		\$ 50,000	\$ 39,000				\$ 894,000
Advertising	\$ 9,500					\$ 12,000		\$ 21,500
Consulting	\$ 56,000							\$ 56,000
Landscaping	\$ 9,000					\$ 140,000		\$ 149,000
Finance	\$ 182,450	\$ 67,000						\$ 249,450
Information Technology	\$ 81,100							\$ 81,100
Contributions	\$ 200,000							\$ 200,000
Arts Council	\$ 102,500							\$ 102,500
Tourism Related Costs		\$ 958,911						\$ 958,911
<b>Total Expenditures</b>	<b>\$ 3,061,429</b>	<b>\$ 1,264,911</b>	<b>\$ 90,550</b>	<b>\$ 372,360</b>	<b>\$ -</b>	<b>\$ 215,500</b>	<b>\$ 2,000</b>	<b>\$ 5,006,750</b>
<b>Total Capital Funding requested</b>	<b>\$ 468,671</b>	<b>\$ (99,526)</b>	<b>\$ 156,950</b>	<b>\$ 287,640</b>	<b>\$ 30,000</b>	<b>\$ 49,500</b>	<b>\$ 200</b>	<b>\$ 893,435</b>

Total Capital Funding requested \$ 1,945,321

\$ 5,006,750

# Detailed Budget Schedules

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET  
GENERAL FUND

	2012-2013 Budget Amended	Annualized 2012/2013	2013-2014 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
<b>Revenues:</b>						
State accommodations tax	\$ 85,000	\$ 93,536	\$ 87,000	\$ (6,536)	-7.0%	The previous year included the 2012 PGA
Aid to subdivisions	\$ 29,000	\$ 29,000	\$ 30,000	\$ 1,000	3.4%	
Permit Fees	\$ -	\$ 4,050	\$ 4,000	\$ (50)	-1.2%	
Business license revenue	\$ 1,500,000	\$ 1,600,000	\$ 1,650,000	\$ 50,000	3.1%	Projected annual increase in business licenses
Building permits	\$ 35,000	\$ 27,958	\$ 200,000	\$ 172,042	615.4%	
Lease revenue - KICA	\$ 75,000	\$ 72,600	\$ 72,600	\$ -	-100.0%	
Grants	\$ -	\$ -	\$ -	\$ -		
Local option sales tax	\$ 320,000	\$ 350,000	\$ 350,000	\$ -		
Franchise fee - electric	\$ 365,000	\$ 310,508	\$ 415,000	\$ 104,492	33.7%	Renegotiated rate from 3% to 5% with new Franchise agreement
Franchise fee - beach	\$ 100,000	\$ 107,500	\$ 107,500	\$ -		
Franchise fee - Comcast / AT&T	\$ 100,000	\$ 126,545	\$ 135,000	\$ 8,455	6.7%	The new contract will be in for a full year.
Fines & forfeitures	\$ 15,000	\$ 11,000	\$ 12,000	\$ 1,000	9.1%	
Interest revenue	\$ 197,100	\$ 100,000	\$ 125,000	\$ 25,000	25.0%	Some stabilization of interest rates
Solid Waste Collections	\$ 330,000	\$ 318,777	\$ 325,000	\$ 6,223	2.0%	
Merchants Plaza revenue	\$ -	\$ 2,400	\$ 5,000	\$ 2,600	108.3%	
Miscellaneous revenue	\$ -	\$ 13,290	\$ 12,000	\$ (1,290)	-9.7%	
<b>Total revenue</b>	<b>\$ 3,151,100</b>	<b>\$ 3,167,163</b>	<b>\$ 3,530,100</b>	<b>\$ 362,937</b>	<b>11.5%</b>	
<b>Expenditures:</b>						
Salaries-regular employees (current)	\$ 636,920	\$ 635,820	\$ 797,870	\$ 162,050	25.5%	Merit increases, plus possible staff additions
Salaries-deputies	\$ 67,250	\$ 67,737	\$ 71,000	\$ 3,263	4.8%	Increase of incidental costs
Salaries-temporary	\$ 15,000	\$ 26,487	\$ 25,000	\$ (1,487)	-5.6%	Reduction of \$ 1,500
Group insurance (employees): Medical	\$ 102,550	\$ 111,925	\$ 118,200	\$ 6,275	5.6%	Increase in staff and rates by State of S.C.
Payroll taxes: FICA / Medicare	\$ 75,750	\$ 55,790	\$ 63,853	\$ 8,063	14.5%	Increase of staff last year and this year.
Retirement contributions	\$ 82,000	\$ 77,976	\$ 88,706	\$ 10,730	13.8%	Increase of staff and a full years of new rates by S.C. from @8% to 10%
Unemployment compensation	\$ 2,400	\$ 2,000	\$ 2,900	\$ 900	45.0%	Increase of staff last year and this year.
Workers' comp	\$ 40,200	\$ 22,355	\$ 23,000	\$ 645	2.9%	Increase of staff last year and this year.
Deferred compensation match	\$ 3,000	\$ 2,000	\$ 5,000	\$ 3,000	150.0%	More employees taking advantage of benefit
Advertising	\$ 9,550	\$ 9,000	\$ 9,500	\$ 500	5.6%	Increased advertising by BZA
Attorneys	\$ 103,025	\$ 71,012	\$ 20,000	\$ (51,012)	-71.8%	Movement of Attorney costs to other line items
Auditing	\$ 40,000	\$ 40,000	\$ 31,250	\$ (8,750)		
Bank charges	\$ 12,500	\$ 12,000	\$ 12,000	\$ -		

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET  
GENERAL FUND

	2012-2013		Annualized 2012/2013	2013-2014		Change		Variance %	Variance Analysis
	Budget Amended			Budget	Annualized / Proposed				
Books and periodicals	\$ 1,300	\$ 1,000	\$ 1,500	\$ 500	50.0%				
Cleaning services - Custodial	\$ 28,000	\$ 22,379	\$ 28,000	\$ 5,621	25.1%	Contract amount subject to allowance for cleaning of carpets and upholstery when needed			
Communications									
Telephone-mobile	\$ 9,000	\$ 9,000	\$ 9,000	\$ -					
Code Red Services	\$ 5,000	\$ 5,000	\$ 7,000	\$ 2,000	40.0%	Addition of new weather warning system for the full year			
Radios	\$ 6,500	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%				
Regular service (phone)	\$ 12,000	\$ 15,073	\$ 13,000	\$ (2,073)	-13.8%				
Security systems	\$ 1,500	\$ 866	\$ 1,000	\$ 135	15.5%	Reduction of budget from last year			
Computers and software - minor	\$ 5,000	\$ 692	\$ 4,500	\$ 3,808	550.6%	Addition of some software updates			
Community Events									
Arts Council	\$ 102,500	\$ 102,500	\$ 102,500	\$ -					
Town Election	\$ 2,500	\$ 1,565	\$ -	\$ (1,565)	-100.0%	No election this year			
Volunteer Appreciation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -					
Annual Disaster Awareness Day	\$ 5,000	\$ 5,000	\$ 5,000	\$ -					
Community Outreach									
Grants Outreach	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%				
Charity Outreach	\$ 120,000	\$ 120,200	\$ 100,000	\$ (20,200)	-16.8%	Gift sent to Hurricane victims			
Consultants-professional	\$ 7,500	\$ 6,000	\$ 56,000	\$ 50,000	833.3%	Budget for contingent annexation study costs and emergency planning			
Electricity	\$ 20,000	\$ 17,561	\$ 17,500	\$ (61)	-0.3%				
Equipment - minor	\$ 9,000	\$ 5,000	\$ 5,000	\$ -					
Furniture and fixtures - minor	\$ -	\$ 692	\$ -	\$ (692)	-100.0%	No expense budgeted			
Gasoline-vehicles	\$ 7,000	\$ 7,000	\$ 7,000	\$ -					
Insurance									
Insurance-auto	\$ 2,750	\$ 1,129	\$ 2,000	\$ 871	77.1%	Addition of new vehicle			
Insurance-bridge	\$ 7,000	\$ 4,987	\$ 5,500	\$ 513	10.3%	Increase insurance rates			
Insurance-building	\$ 5,000	\$ 4,693	\$ 5,000	\$ 307	6.5%	Increase insurance rates			
Insurance-data processing	\$ 500	\$ 304	\$ 750	\$ 446	146.7%	Increase insurance rates			
Insurance-fidelity bonds	\$ 500	\$ 1,440	\$ -	\$ (1,440)	-100.0%	Paid every three years			
Insurance-general tort	\$ 23,000	\$ 20,971	\$ 22,000	\$ 1,029	4.9%	Increase insurance rates			
Insurance-inland marine	\$ 500	\$ 198	\$ 500	\$ 302	152.5%	Increase insurance rates			
Insurance-directors and officers	\$ 17,000	\$ 19,595	\$ 21,000	\$ 1,405	7.2%	Increase insurance rates			
Landscaping-minor	\$ 7,000	\$ 9,503	\$ 9,000	\$ (503)	-5.3%				
Printing and binding									
Town Notes	\$ 14,000	\$ 10,149	\$ 8,000	\$ (2,149)	-21.2%				
Other printing	\$ 12,000	\$ 11,321	\$ 12,000	\$ 679	6.0%	Vendor increases			
Professional Organizations									
Dues	\$ 4,500	\$ 4,000	\$ 4,450	\$ 450	11.3%	Vendor increases			

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET  
GENERAL FUND

	2012-2013		Annualized		2013-2014		Change		Variance		Variance Analysis
	Budget Amended	2012/2013	2012/2013	Budget	2013-2014	Proposed	%				
Registration fees	\$ 12,600	\$ 11,500	\$ 14,100	\$ 2,600			22.6%	Required employee training courses			
Subscriptions	\$ 1,850	\$ 1,126	\$ 1,700	\$ 574			51.0%	Vendor increases			
Purchased services-administrative											
Caterers	\$ 5,000	\$ 5,000	\$ 5,000	\$ -							
Judges / Jurors	\$ 500	\$ 160	\$ 500	\$ 340			212.5%	Minimum budgeted as a contingency			
Stenographers	\$ 5,000	\$ 4,526	\$ 5,000	\$ 474			10.5%	Based on number of meetings			
Graphics design	\$ -	\$ -	\$ -	\$ -							
Document Imaging	\$ -	\$ -	\$ -	\$ -							
Photography services	\$ 1,000	\$ -	\$ 750	\$ 750			100.0%	Remote wildlife camera			
Rentals											
Buildings	\$ 1,000	\$ -	\$ -	\$ -							
Office and staff usage	\$ 2,000	\$ -	\$ 25,000	\$ 25,000			100.0%	Movement of Attorney costs to other line items			
Equipment	\$ 37,500	\$ 37,610	\$ 40,000	\$ 2,390			6.4%	Increase in costs of materials			
Repairs/maintenance											
Buildings	\$ 20,000	\$ 19,004	\$ 15,000	\$ (4,004)			-21.1%				
Equipment	\$ 8,000	\$ 12,022	\$ 8,000	\$ (4,022)			-33.5%				
Vehicles	\$ 6,000	\$ 5,565	\$ 7,000	\$ 1,435			25.8%	Additional vehicle			
Computers - software	\$ 81,000	\$ 74,035	\$ 81,100	\$ 7,065			9.5%	management, addition of code enforcement software.			
Pest control	\$ 3,000	\$ 2,160	\$ 3,000	\$ 840			38.9%	Vendor increases			
Mosquito Abatement	\$ 10,000	\$ 6,793	\$ 10,000	\$ 3,207			47.2%	Only sprayed once in 2012-2013			
Signs and fences (constructed) - minor	\$ 4,500	\$ 2,438	\$ 8,500	\$ 6,062			248.6%	ARB requested new beach signage			
Solid waste disposal	\$ 900,000	\$ 770,152	\$ 805,000	\$ 34,848			4.5%	Allowance for new construction of homes			
Supplies											
Other Supplies	\$ 5,700	\$ 5,503	\$ 6,500	\$ 997			18.1%	Wildlife and general supplies			
Office	\$ 14,950	\$ 18,110	\$ 18,000	\$ (110)			-0.6%				
Postage	\$ 15,000	\$ 12,000	\$ 15,000	\$ 3,000			25.0%	We are mailing Town notes separately			
Uniforms	\$ 3,500	\$ 3,196	\$ 3,500	\$ 304			9.5%	New staff and beach staff			
Turtle Patrol	\$ 4,000	\$ 1,913	\$ 2,500	\$ 587			30.7%	Contingent budget			
Beach Supplies & Maintenance	\$ 5,000	\$ 3,394	\$ 4,000	\$ 606			17.9%	Dog bags and repair of trash receptacles			
Environmental Committee Funding	\$ 15,000	\$ -	\$ 30,000	\$ 30,000				This includes a budget for 60% of Tallow tree project and natural plant garden additions			
Cert Team	\$ 3,000	\$ 3,000	\$ 3,000	\$ -			0.0%				
Travel											
Air fare	\$ 5,300	\$ 4,800	\$ 4,200	\$ (600)			-12.5%				
Lodging	\$ 8,000	\$ 8,000	\$ 8,000	\$ -			0.0%				
Meals	\$ 7,600	\$ 6,857	\$ 8,300	\$ 1,443			21.0%	Additional cost for required Training			
Mileage	\$ 5,550	\$ 2,231	\$ 4,550	\$ 2,319			104.0%	Council, BZA, planning and staff training			

TOWN OF KIAWAH ISLAND  
 FISCAL YEAR 2013-2014 BUDGET  
 GENERAL FUND

	2012-2013 Budget Amended	Annualized 2012/2013	2013-2014 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
Miscellaneous	\$ -	\$ -	\$ 750	\$ 750	100.0%	Car Rental wildlife
Vehicle Fees to County	\$ 7,300	\$ 2,895	\$ 4,000	\$ 1,105	38.2%	Higher car volume expected
Water/sewerage	\$ 6,500	\$ 16,425	\$ 9,000	\$ (7,425)	-45.2%	Water lines had to be repaired in 2013
Miscellaneous	\$ 10,000	\$ 16,343	\$ 10,000	\$ (6,343)	-38.8%	Overage based on new counsels signage, cards, ect., no changes expected.
<b>Total current expenditures</b>	<b>\$ 2,946,045</b>	<b>\$ 2,710,175</b>	<b>\$ 2,986,429</b>	<b>\$ 276,254</b>	<b>10.2%</b>	
Building improvements - constructed	\$ -	\$ -	\$ -	\$ -		
Computers and software - major	\$ 23,000	\$ 7,741	\$ -	\$ (7,741)	-100.0%	All capital items have been moved to the Capital Fund
Equipment - major	\$ 35,000	\$ 5,063	\$ -	\$ (5,063)	-100.0%	
Furniture and fixtures - major	\$ -	\$ -	\$ -	\$ -		
Total capital outlay	\$ 58,000	\$ 12,804	\$ -	\$ (12,804)	-100.0%	
<b>NET INCREASE BEFORE TRANSFERS, RESERVES AND CONTINGENCIES</b>	<b>\$ 147,055</b>	<b>\$ 444,185</b>	<b>\$ 543,671</b>	<b>\$ 99,486</b>	<b>22.4%</b>	
Contingency funds	\$ 87,400	\$ 30,000	\$ 75,000	\$ 45,000		
Total expenditures, transfers, contingencies, and reservation of fund balance	\$ 3,091,445	\$ 2,752,978	\$ 3,061,429	\$ 308,451	11.2%	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 59,655</b>	<b>\$ 414,185</b>	<b>\$ 468,671</b>	<b>\$ 54,486</b>	<b>13.2%</b>	
Fund Balance - 6/30/2012	\$ 8,999,910					
Projected 6/30/2013 Fund Balance	\$ 9,414,095					
Fund transfer to Capital Fund	\$ (100,000)					
Remaining Fund Balance	\$ 9,314,095					

The General Fund includes the Revenue and Expenditures for the operation of the Town not specifically identified as a revenue and expenditures in one of the other funds.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET  
GENERAL FUND**

<u>Departments</u>	<u>2012-2013 Budget Amended</u>	<u>Annualized 2012/2013</u>	<u>2013-2014 Budget</u>
Administration	\$ 284,100	261,567	325,050
Finance	\$ 368,875	315,461	261,550
Human Resources	\$ 952,409	938,009	1,120,329
Wildlife and Conservation	\$ 45,350	17,328	59,950
Court	\$ 6,750	5,359	7,250
Planning and Zoning	\$ 9,000	8,000	8,750
Public Safety	\$ 126,411	105,022	134,800
Physical Plant and Operation	\$ 291,950	226,580	233,250
Arts Council	\$ 102,500	102,500	102,500
Environmental Services	\$ 901,100	770,152	805,000
Cert	\$ 3,000	3,000	3,000
	\$ 3,091,445	2,752,978	3,061,429

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

STATE ACCOMMODATIONS TAX FUND

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
STATE ACCOMMODATIONS TAX	\$ 1,163,529	\$ 1,163,529	\$ 1,165,385	\$ 1,856	0.2%
INTEREST REVENUE	\$ -	\$ -	\$ -		
<b>TOTAL REVENUES</b>	<b>\$ 1,163,529</b>	<b>\$ 1,163,529</b>	<b>\$ 1,165,385</b>	<b>\$ 1,856</b>	<b>0.2%</b>
SATAX COMMITTEE FUNDING (see attached schedule)	\$ 885,000	\$ 885,000	\$ 822,000	\$ (63,000)	-7.1%
CHARLESTON CVB (TOURISM) (State required 30%)	\$ 374,559	\$ 374,559	\$ 375,911	\$ 1,352	0.4%
	\$ -	\$ -	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,259,559</b>	<b>\$ 1,259,559</b>	<b>\$ 1,197,911</b>	<b>\$ (61,648)</b>	<b>-4.9%</b>
NET INCREASE (DECREASE) BEFORE CONTING.	\$ (96,030)	\$ (96,030)	\$ (32,526)	\$ 63,504	-66.1%
RESERVE FOR CONTINGENCY	\$ -	\$ -	\$ 67,000	\$ 67,000	100.0%
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (96,030)</b>	<b>\$ (96,030)</b>	<b>\$ (99,526)</b>	<b>\$ (3,496)</b>	<b>3.6%</b>

SATAX - Fund Balance 6/30/2012 \$ 319,185

The State Accommodations Tax Fund is a special revenue fund that received the accommodation taxes collected by the State of South Carolina that are sent to the Town to be used to attract tourists, support tourism or pay for infrastructure. The Town must follow the States guidelines for disbursement of these funds.

Town of Kiawah Island  
State Accommodation Tax Applications  
FY 2014

Category #	Tab #	Project	Applicant Sponsor	2013 Requested Amount	2013 Funded Amount	Applicant's Request	State Accommodations Tax Committee Recommended	Ways & Means Committee Recommended	Council Approved
4	1	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 230,711	\$ 230,000	\$ 239,000	\$ 239,000	\$ 239,000	\$ 239,000
2	2	Annual Kiawah Festival	Town of Kiawah Island/KIGR	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
2	3	Public Access Events	TOKI / Kiawah Island Golf Resort	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
2	3	Summer Concert Series (13 events)	TOKI / Kiawah Island Golf Resort	\$ 144,000	\$ 144,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
2	3	Night Heron Special Events (48 events)	TOKI / Kiawah Island Golf Resort	\$ 12,000	\$ 12,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
2	3	Night Heron Teen Activities (72 events)	TOKI / Kiawah Island Golf Resort	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000
2	3	July 4th Weekend Public Events (9 events)	TOKI / Kiawah Island Golf Resort	\$ 13,000	\$ 13,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2	3	Nature Center Displays & Environmental Pres	TOKI / Kiawah Island Golf Resort	\$ 30,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
2	3	Easter Activities (30 events)	TOKI / Kiawah Island Golf Resort	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2	3	Thanksgiving Week Public Events (6 events)	TOKI / Kiawah Island Golf Resort	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
2	3	Christmas season Public events (6 events)	TOKI / Kiawah Island Golf Resort	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
2	3	Drive-in Movie Weekly (11)	TOKI / Kiawah Island Golf Resort	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2	3	Discovery Series (6)	TOKI / Kiawah Island Golf Resort	\$ 45,000	\$ 30,000	\$ 36,500	\$ 36,500	\$ 36,500	\$ 36,500
2	3	New Years Eve Programming and Fireworks (2 events)	TOKI / Kiawah Island Golf Resort	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2	3	Kiawah Island Triathlon	TOKI / Kiawah Island Golf Resort	\$ 390,000	\$ 352,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000
8	4	The Wildside Guest Pocket Guide	KICAKINHC	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
2	5	Kiawah Island Motoring Retreat	Kiawah Island Motoring Retreat	\$ 55,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -
2	6	Charleston Symphony Orchestra Concert	TOKI/ Charleston Symph Orch League	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
2	7	8th Annual American Music Celebration	TOKI / Lowcountry Blues Bash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
2	8	10th Annual Blues By The Sea	TOKI / Lowcountry Blues Bash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
2	9	Freshfields Introduction	TOKI/Freshfields Village	\$ 36,000	\$ 36,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
2	10	Summer Concert Series	TOKI/Freshfields Village	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
2	11	Holiday Kid's Festival	TOKI/Freshfields Village	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2	12	Freshfields Easter Festival	TOKI/Freshfields Village	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2	13	Farmers Market	TOKI/Freshfields Village	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
2	14	Giselle	Columbia City Ballet	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2	15	2013 Piccolo Spoleto Festival	City of Charleston Office of Cultural Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Last year items without current year requests		\$ 559,948	\$ 226,000				
		<b>Totals for Year Ending</b>		<b>\$ 1,315,659</b>	<b>\$ 885,000</b>	<b>\$ 892,000</b>	<b>\$ 822,000</b>	<b>\$ 822,000</b>	<b>\$ 822,000</b>

Total Available for Funding 2014

\$ 889,000 \$ 889,000 \$ 889,000

Total in excess of Funding

\$ 3,000 \$ (67,000) \$ (67,000)

**Grouped By Organization**

Town of Kiawah Island	269,000	239,000
Lowcountry Blues Bash	50,000	50,000
Freshfields Village	53,000	53,000
Charleston Symph Orch League	25,000	25,000
Kiawah Island Golf Resort	420,000	420,000
KICA / KINH	15,000	15,000
Kiawah Island Motoring Retreat	40,000	0
City of Charleston	5,000	5,000
Columbia City Ballet	15,000	15,000
Total	892,000	822,000

**NOTE:** These line items involves State ATAX revenues. As such, the anticipated applicants must fully account to the Town and satisfy the Town that the applicants funds were approximately expended in accordance with ATAX requirements and then the Town will disburse the funds accordingly.

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

COUNTY ACCOMMODATIONS TAX FUND

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
COUNTY ATAX REVENUE	\$ 230,000	\$ 232,584	\$ 240,000	\$ 7,416	3.2%
INTEREST REVENUE	\$ 10,000	\$ 7,500	\$ 7,500		
<b>TOTAL REVENUES</b>	<b>\$ 240,000</b>	<b>\$ 240,084</b>	<b>\$ 247,500</b>	<b>\$ 7,416</b>	<b>3.1%</b>
COMMUNITY FUNDING PGA 2012	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)	-100.0%
CUSTODIAL	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
ELECTRICITY	\$ 5,500	\$ 5,500	\$ 6,000	\$ 500	9.1%
GASOLINE-VEHICLES	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	33.3%
INSURANCE-AUTO	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
INSURANCE-BUILDINGS	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
LANDSCAPING-MINOR	\$ 1,750	\$ 1,750	\$ 2,500	\$ 750	42.9%
PEST CONTROL	\$ 300	\$ 1,016	\$ 1,200	\$ 184	18.1%
REPAIRS/MAINT-BUILD	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0%
SECURITY SYSTEMS	\$ 350	\$ 350	\$ 350	\$ -	0.0%
SOLID WASTE DISPOSAL	\$ 50,000	\$ 42,762	\$ 50,000	\$ 7,238	16.9%
SUPPLIES-FISH	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
SUPPLIES-MISC	\$ 500	\$ 500	\$ -	\$ (500)	-100.0%
TELEPHONE-REGULAR	\$ 3,500	\$ 3,500	\$ 5,000	\$ 1,500	42.9%
WATER/SEWERAGE	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,000	50.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 235,400</b>	<b>\$ 228,878</b>	<b>\$ 90,550</b>	<b>\$ (138,328)</b>	<b>-60.4%</b>
RESERVED FOR CONTINGENCY	\$ -	\$ -			
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 4,600</b>	<b>\$ 11,206</b>	<b>\$ 156,950</b>	<b>\$ 145,744</b>	<b>1300.6%</b>

Base on a 3% historic increase in atax  
PGA was in prior fiscal year  
Additional costs for Beachwalker Vendor increases  
Based on repairs budgeted  
Based on contracts  
Change in allocation rate  
Change in allocation rate

CATAX - Fund Balance 6/30/2012	<b>\$ 938,119</b>
Projected 6/30/2013 Fund Balance	<b>\$ 949,325</b>
Fund transfer to Capital Fund	<b>\$ (150,000)</b>
<b>Remaining Fund Balance</b>	<b>\$ 799,325</b>

The County Accommodations Tax Fund is a special revenue fund that received the accommodation taxes collected by the County of Charleston that are sent to the Town to be used to attract tourist or pay for infrastructure.

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

LOCAL ACCOMMODATIONS TAX FUND

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
LOCAL ATAX REVENUE	\$ 500,000	\$ 578,750	\$ 630,000	\$ 51,251	8.9%
INTEREST REVENUE	\$ 35,800	\$ 28,420	\$ 30,000	\$ 1,580	5.6%
TOTAL REVENUES	\$ 535,800	\$ 607,169	\$ 660,000	\$ 52,831	8.7%
BEACH CONSULTING & REPAIRS	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	0.0%
BEACH STUDIES & MONITORING	\$ 20,000	\$ 20,397	\$ 30,000	\$ 9,603	47.1%
BEACH/GROUNDS UPKEEP	\$ 47,500	\$ 36,687	\$ 39,000	\$ 2,313	6.3%
AERIAL PHOTOGRAPHY	\$ -	\$ -	\$ 30,000	\$ 30,000	100.0%
REPAIR/MAINT - BIKE PAST BEACHWALKER	\$ 55,000	\$ -	\$ -	\$ -	-
REPAIRS/MAINT-BUILDINGS	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)	-100.0%
COMMUNITY OUTREACH - MOTORING RETREAT	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)	-100.0%
REPAIRS/MAINT-ROADS Beach Patrol	\$ 40,000	\$ 10,000	\$ 50,000	\$ 40,000	400.0%
	\$ 218,360	\$ 185,320	\$ 218,360	\$ 33,040	17.8%
TOTAL EXPENDITURES	\$ 485,860	\$ 352,404	\$ 372,360	\$ 19,956	5.7%
NET INCREASE BEFORE CONTINGENCY	\$ 49,940	\$ 254,765	\$ 287,640	\$ 32,875	12.9%
RESERVED FOR CONTINGENCY	\$ 45,000	\$ 67,500	\$ -	\$ (67,500)	-100.0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 4,940	\$ 187,265	\$ 287,640	\$ 100,375	53.6%

Based on historic increases  
Based on BNY analysis

Based on the new contract with Dr. Kana.  
Contracted amounts  
Request from Wildlife to monitor changes in the beach

Moved to capital Fund

Not budgeted  
Contingent budget  
Amount per contract

Not budgeted due to capital fund addition.

LATAX - Fund Balance 6/30/2012 \$ 2,891,246

Projected 6/30/2013 Fund Balance \$ 3,078,511

Fund transfer to Capital Fund \$ (200,000)

Remaining Fund Balance \$ 2,878,511

The Local Accommodations Tax Fund is a special revenue fund that receives the accommodation taxes collected by the County of Charleston for the Town, which is sent to the Town to be used to attract tourist or pay for infrastructure.

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

BEVERAGE PERMITS FUND

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
BEVERAGE PERMITS REVENUE	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	
Miscellaneous Revenue	\$ -	\$ 11,000	\$ -	\$ (11,000)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 30,000</b>	<b>\$ 41,000</b>	<b>\$ 30,000</b>	<b>\$ (11,000)</b>	<b>-26.8%</b>
VEHICLE - 1 PURCHASED	\$ 30,000	\$ 39,603	\$ -	\$ (39,603)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,000</b>	<b>\$ 39,603</b>	<b>\$ -</b>	<b>\$ (39,603)</b>	<b>-100.0%</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,397</b>	<b>\$ 30,000</b>	<b>\$ 28,603</b>	<b>2047.5%</b>

Sale of used Dodge Truck

Beverage Permits - Fund Balance 6/30/2012 \$ 81,777

Projected 6/30/2013 Fund Balance \$ 83,174

Fund transfer to Capital Fund \$ (30,000)

Remaining Fund Balance \$ 53,174

The Beverage Permit Fund is a special revenue fund that received the alcoholic beverages permit fees collected by the State of South Carolina that are sent to the Town to be used to attract tourist or pay for infrastructure.

TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET

HOSPITALITY TAX FUND

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
HOSPITALITY TAX REVENUE	\$ 225,000	\$ 232,554	\$ 250,000	\$ 17,446	7.0%
INTEREST REVENUE	\$ 25,000	\$ 13,758	\$ 15,000	\$ 1,242	8.3%
MISCELLANEOUS					
<b>TOTAL REVENUES</b>	<b>\$ 250,000</b>	<b>\$ 246,312</b>	<b>\$ 265,000</b>	<b>\$ 18,688</b>	<b>7.1%</b>
ELECTRICITY	\$ 3,500	\$ 1,889	\$ 3,500	\$ 1,611	46.0%
CHRISTMAS DECORATIONS	\$ 12,000	\$ 8,832	\$ 12,000	\$ 3,168	26.4%
LANDSCAPING-MINOR	\$ 120,000	\$ 124,475	\$ 140,000	\$ 15,525	11.1%
WATER/SEWERAGE IRRIGATION	\$ 60,000	\$ 45,012	\$ 60,000	\$ 14,988	25.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 195,500</b>	<b>\$ 180,208</b>	<b>\$ 215,500</b>	<b>\$ 35,292</b>	<b>16.4%</b>
NET INCREASE BEFORE CONTINGENCY	\$ 54,500	\$ 66,104	\$ 49,500	\$ (16,604)	-33.5%
RESERVED FOR CONTINGENCY	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.0%
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 4,500</b>	<b>\$ 16,104</b>	<b>\$ 49,500</b>	<b>\$ 33,396</b>	<b>67.5%</b>

Additional audits  
Based on BNY analysis

Vendor increases  
Anticipated budget  
New Landscaping for Beachwalker  
Water for new landscaping

Not budgeted due to capital fund  
addition.

Hospitality - Fund Balance 6/30/2011	<u>\$ 1,571,372</u>
Projected 6/30/2013 Fund Balance	<u>\$ 1,587,476</u>
Fund transfer to Capital Fund	<u>\$ (30,000)</u>
Remaining Fund Balance	<u><u>\$ 1,557,476</u></u>

The Hospitality Tax Fund is a special revenue fund that received the hospitality taxes collected by the Town, based on food and other items, which are used on expenditures to attract tourists or pay for infrastructure.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2013-2014 BUDGET**

**VICTIMS ASSISTANCE FUND**

ACCOUNTS	2012-2013 BUDGET	Annualized 2012-2013	2013-2014 BUDGET	Change Annualized / Proposed	Variance %
VICTIMS ASSISTANCE FEES	\$ 2,650	\$ 2,179	\$ 2,200	\$ 21	1.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,650</b>	<b>\$ 2,179</b>	<b>\$ 2,200</b>	<b>\$ 21</b>	<b>1.0%</b>
ASSISTANCE TO VICTIMS	\$ 750	\$ -	\$ 750	\$ 750	100.0%
CONTRIBUTION TO VICTIMS PROGRAMS	\$ 5,000	\$ 5,000	\$ 1,250	\$ (3,750)	-75.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,750</b>	<b>\$ 5,000</b>	<b>\$ 2,000</b>	<b>\$ (3,000)</b>	<b>-60.0%</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (3,100)</b>	<b>\$ (2,821)</b>	<b>\$ 200</b>	<b>\$ 3,021</b>	<b>-107.1%</b>

Contingent budget  
Reduced amount sent to County

Victims Assistance - Fund Balance 6/30/2011

The Town collects with every ticket its officers issue an add on fee required by the State of South Carolina. This fee is to be held in a separate fund and to be used to help victims of crime to pay their court costs.

# Five Year Capital Improvement Plan

## FY2014 - 2018

	FY2014	FY 2015	FY2016	FY2017	FY2018	5 Year Total
<b>Infrastructure</b>						
Beachwalker Drive	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Kiawah Island Parkway	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Kiawah Island Round -a-Bout	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Kiawah Island Bike Path	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Disaster Awareness Debris Reduction Site	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Kiawah Beach -Renourishment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Kiawah Bridge (joint repairs)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Drainage Maintenance (Beachwalker & Parkway)	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 30,000
Kiawah Road Safety	\$ 7,500	\$ -	\$ 45,000	\$ -	\$ -	\$ 7,500
Municipal Center Parking Lots	\$ 237,500	\$ 145,000	\$ 190,000	\$ 225,000	\$ 130,000	\$ 927,500
<b>Information Technology</b>						
Server	\$ 15,000	\$ 7,000	\$ 7,000	\$ 25,000	\$ -	\$ 25,000
Laptops and I pads for Code Enf	\$ -	\$ 5,000	\$ -	\$ 7,000	\$ 7,000	\$ 43,000
GIS Upgrades	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 10,000
Kiawah Island Website	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
	\$ 15,000	\$ 12,000	\$ 7,000	\$ 37,000	\$ 22,000	\$ 93,000
<b>Equipment</b>						
Emergency Radios	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Desk and equipment	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Road Counter	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Beach Utility Vehicle	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 62,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 67,000
<b>Facilities</b>						
<b>Municipal Center</b>						
ADA project for Town Hall	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interior Renovations	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Roof, Gutters, Paint	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Municipal Garage	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Generator	\$ 30,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 55,000



Town of Kiawah Island  
Budget and Financial Calendar  
Fiscal Year 2013-2014 Budget

Dates	Action	Responsibility	Comments
1/29/13	Financial Review	Treasurer	July through December 2012
2/06/13	State ATAX request forms sent out	Treasurer	Application available on Town website; also, notice in <i>Town Notes</i>
2/13/13	Distribute budget calendar & budget request forms (BRF)	Treasurer	To Council, Department Heads, Committee Chairpersons, and others as appropriate
2/13/13 to 3/15/13	Formulation of budget requests	Committees and Departments	Work with committees, Administrator, and Treasurer to develop budget requests
3/01/13 to 3/11/13	Prepare recommendations on projected revenue	Treasurer's Office	Return to Treasurer
3/15/13	Budget request forms due	Persons responsible for preparing BRF's	
3/21/13 to 3/25/13	Review budget request forms	Ways and Means Chair., Town Administrator and Treasurer	Questions about budget requests answered and budget prepared for Council
4/08/13	State ATAX request forms due	Treasurer's Office	
4/10/13	Issue public notice of public hearing of budget; Sunday, 4-15-2012 publication	Town Clerk	15-day notice required by law: Post & Courier, see §6-1-80 of SC Code for specifications
4/12/13	State ATAX Committee meets and makes recommendation	SATAX Committee	Return to Treasurer
4/23/13	Mayor presents proposed budget to Council at workshop	Council	Copy of budget sent to Council by 4/18/13; Council works to reach consensus on budget to present as 1 <sup>st</sup> reading
5/7/13	Public hearing on budget at 1:30 p.m.	Council	Noticed on 4/10/12
5/7/13	Public presentation of budget to citizens and 1 <sup>st</sup> reading	Council	Copies available to citizens, media, and interested parties
6/4/13	Public presentation of budget to citizens and 2 <sup>nd</sup> reading	Council	FY13-14 budget and ordinance adopted
By 7/01/13	FY13-14 budget document printed	Treasurer	Copies made available to public; also, on Town website
7/23/13	Financial Review	Treasurer	July 2012 – June 2013
10/22/13	Financial Review	Treasurer	July 2013 – Sept 2013

