

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

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

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

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

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

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

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

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

**Section 1     Purpose**

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

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

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

**Section 3     Budget Amendment**

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


**Section 4     Severability**

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

**Section 5     Effective Date and Duration**

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

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

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

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

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

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

	Budget FY 2018	Annualized FY2018	Budget FY2019	FY2018 Annualized Variance	%
	\$	\$	\$	\$	
<b>Revenues:</b>					
Building Permits	1,153,900	1,153,900	1,088,517	(65,383)	-6%
Building Permits/Special Projects	-	285,000	871,000	586,000	206%
Business Licenses	2,200,000	2,200,000	2,286,000	86,000	3%
Franchise Fees	802,908	777,858	847,858	70,000	9%
Local Option tax	534,100	534,100	555,464	21,364	4%
Slate ATAX	1,772,000	1,640,066	1,672,867	32,801	2%
Local ATAX	988,000	988,000	1,007,760	19,760	2%
County ATAX	422,000	422,000	484,000	62,000	15%
Hospitality Tax	566,000	566,000	577,320	11,320	2%
Environmental Services	375,000	375,000	571,815	196,815	52%
Interest	40,000	170,000	180,000	10,000	6%
Other	137,000	190,927	180,900	(10,027)	-5%
<b>Total Revenue</b>	<b>8,980,908</b>	<b>9,302,851</b>	<b>10,303,501</b>	<b>1,000,650</b>	<b>11%</b>
<b>Expenses**:</b>					
Salaries	1,602,197	1,571,855	1,544,772	27,083	2%
Overtime	18,700	15,500	13,700	1,800	12%
Benefits	424,041	382,028	404,847	(22,820)	-6%
Payroll Tax	159,380	152,700	147,744	4,955	3%
<b>Employee Subtotal</b>	<b>2,204,318</b>	<b>2,122,083</b>	<b>2,111,064</b>	<b>11,019</b>	<b>1%</b>
Public Safety/CCSO Contract/Startup Cost	-	-	283,000	(283,000)	NA
Public Safety/CCSO Contract/Recurring Cost	-	-	407,000	(407,000)	NA
Utilities & Supplies	208,259	212,539	253,842	(41,303)	-19%
Advertising & Promotions	6,200	6,200	6,200	-	0%
Communications	51,495	48,833	53,780	(4,947)	-10%
Waste Management	982,000	972,086	1,010,000	(37,914)	-4%
Insurance	87,673	107,898	121,098	(13,200)	-12%
Professional Services	130,000	160,335	177,000	(16,665)	-10%
Consultants	120,800	101,000	86,000	15,000	15%
Maintenance	405,224	448,700	491,424	(42,724)	-10%
Travel & Training	71,765	54,000	58,500	(4,500)	-8%
Rentals	69,392	46,500	46,500	-	0%
Tourism & Recreations	1,919,265	1,958,828	1,950,465	8,363	0%
Contributions	150,000	150,000	150,000	-	0%
Other	236,453	284,283	240,353	43,930	15%
Debt Service	370,969	371,302	370,586	716	0%
<b>Total Expenses</b>	<b>7,013,813</b>	<b>7,044,587</b>	<b>7,816,812</b>	<b>(772,225)</b>	<b>-11%</b>
<b>Revenue Less Expenses</b>	<b>1,977,095</b>	<b>2,258,264</b>	<b>2,486,689</b>	<b>228,425</b>	<b>10%</b>
<b>Capital Expenditures &amp; Uses:</b>					
Building	355,648	469,238	-	469,238	100%
Vehicles	-	-	100,000	(100,000)	NA
Other	300,000	280,000	414,000	(134,000)	-48%
<b>Total Capital Expenditures &amp; Uses</b>	<b>655,648</b>	<b>749,238</b>	<b>514,000</b>	<b>235,238</b>	<b>31%</b>
<b>Net Changes in Fund Balance</b>	<b>1,321,447</b>	<b>1,509,026</b>	<b>1,972,689</b>	<b>463,663</b>	<b>31%</b>

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

Town of Kiawah Island FY 2018-19 Budget

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

## Town Of Kiawah Island Projected Fund Balances

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

**Town of Kiawah Island  
Net Position Analysis**

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

Town Of Kiawah Island Projected Departmental Expenses

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

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

**Town of Kiawah Island  
FTE Report**

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

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

	General Fund	State Account Tax	County Account Tax	Local Account Tax	Beverage Tax	Hospitality Tax	Victims Admit	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/17 AUDITED	\$ 6,812,788	\$ 175,125	\$ 1,436,525	\$ 3,792,116	\$ 45,074	\$ 2,470,466	\$ 21,150	\$ -	\$ 1,972,645	\$ 16,622,869
SOURCES:										
REVENUES	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	20,927	10,000	9,102,851
TRANSFERS IN	-	-	-	-	-	-	-	359,361	1,190,540	1,549,901
TOTAL	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	380,288	1,200,540	10,652,752
USES:										
EXPENDITURES	3,433,860	1,587,020	660,365	162,794	-	215,938	10,000	380,288	371,102	7,221,586
CAPITAL OUTLAY	380,000	-	-	-	-	-	-	-	469,238	749,238
TRANSFERS OUT	298,540	-	-	419,361	50,000	122,000	-	-	-	1,549,901
TOTAL	5,112,400	1,587,020	660,365	582,155	50,000	337,938	10,000	380,288	840,540	9,620,725
ENDING FUND BALANCE - 6/30/18 PROJECTED	7,391,206	123,171	1,208,160	4,222,951	38,074	2,918,528	21,150	-	1,932,645	17,855,896
SOURCES:										
REVENUES	6,538,754	1,565,667	454,000	1,032,760	45,000	597,320	10,000	-	20,000	10,303,501
TRANSFERS IN	-	-	-	-	-	-	-	363,593	2,737,602	3,101,595
TOTAL	6,538,754	1,565,667	454,000	1,032,760	45,000	597,320	10,000	363,593	2,757,602	13,405,096
USES:										
EXPENDITURES	3,969,677	1,569,760	518,465	893,691	-	219,750	10,000	363,593	-	7,455,216
CAPITAL OUTLAY	514,000	-	-	-	-	1,137,464	-	-	-	514,000
TRANSFERS OUT	488,586	-	-	1,435,545	50,000	-	-	-	-	3,101,595
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
TOTAL	4,972,263	1,569,760	518,465	2,229,185	50,000	1,357,214	10,000	363,593	370,586	11,441,406
NET CHANGE	1,560,491	(6,033)	(24,651)	(1,196,425)	(5,000)	(758,894)	-	-	2,387,016	1,865,690
BUDGETED ENDING FUND BALANCE - 6/30/19	\$ 8,957,698	\$ 119,138	\$ 1,183,699	\$ 3,026,526	\$ 33,074	\$ 2,158,634	\$ 21,150	\$ -	\$ 4,319,661	\$ 19,819,506

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

	2018-2019 Budget										Total Funds Budget	
	General Fund Budget	State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget			
<b>Revenue &amp; Other Sources:</b>												
Accommodations Tax	\$ 112,200	\$ 1,560,667	\$ 484,000	\$ 1,007,760	\$ -	\$ 577,320	\$ -	\$ -	\$ -	\$ -	\$ 3,164,627	
Hospitality Tax	-	-	-	-	-	-	-	-	-	-	577,320	
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	-	35,000	
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000	
Business License Revenue	2,266,000	-	-	-	-	-	-	-	-	-	2,266,000	
Building Permits	1,086,537	-	-	-	-	-	-	-	-	-	1,086,537	
Local Option Sales Tax	871,060	-	-	-	-	-	-	-	-	-	871,060	
Local Option Sales Tax	555,464	-	-	-	-	-	-	-	-	-	555,464	
Franchise Fee - Electric	392,858	-	-	-	-	-	-	-	-	-	392,858	
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	-	300,000	
Franchise Fee - Other	155,000	-	-	-	-	-	-	-	-	-	155,000	
Fines & Penalties	45,900	-	-	-	-	-	-	-	-	-	45,900	
Interest Revenue	100,000	5,000	10,000	25,000	-	10,000	-	-	20,000	-	180,000	
Solid Waste Collections	571,815	-	-	-	-	-	-	-	-	-	571,815	
Beverage Tax / Permits	-	-	-	45,000	-	-	-	-	-	-	45,000	
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	35,000	
Transfers In	-	-	-	-	-	-	363,993	-	2,737,602	-	3,101,595	
<b>Total Revenue &amp; Other Sources</b>	<b>6,538,754</b>	<b>1,565,667</b>	<b>494,000</b>	<b>1,032,760</b>	<b>45,000</b>	<b>597,320</b>	<b>363,993</b>	<b>10,000</b>	<b>2,757,602</b>	<b>13,405,096</b>		
<b>Expenditures &amp; Uses:</b>												
Salary and Benefits/Regular Employees	1,504,929	-	-	131,690	-	-	60,940	-	-	-	1,697,559	
Salary and Benefits/Deputies	26,504	385,000	-	-	-	-	-	-	-	-	413,504	
Public Safety/CCSO Contract	128,049	-	-	561,951	-	-	-	-	-	-	690,000	
Utilities & Supplies	151,539	-	25,000	2,500	-	71,750	3,053	-	-	-	253,842	
Advertising	6,700	-	-	-	-	-	-	-	-	-	6,700	
Communication	53,780	-	-	-	-	-	-	-	-	-	53,780	
Waste Management	977,600	-	30,000	53,000	-	-	-	-	-	-	1,030,600	
Printing	28,000	-	-	-	-	-	-	-	-	-	28,000	
Professional Services	177,000	-	-	-	-	-	-	-	-	-	177,000	
Consulting	86,000	-	-	-	-	-	-	-	-	-	86,000	
Maintenance	328,224	-	14,200	-	-	148,000	-	-	-	-	490,424	
Insurance	121,098	-	-	-	-	-	-	-	-	-	121,098	
Travel & Training	56,500	-	-	-	-	-	-	-	-	-	56,500	
Rentals	46,500	-	-	-	-	-	-	-	-	-	46,500	
Tourism Related Cost	-	1,184,700	449,265	19,500	-	-	297,000	-	-	-	1,950,465	
Contributions	150,000	-	-	-	-	-	-	-	-	-	150,000	
Capital Outlay	479,000	-	-	35,000	-	-	-	-	-	-	514,000	
Other	149,353	-	-	-	-	10,000	3,000	-	-	-	162,353	
Contingency	50,000	-	-	-	-	-	-	-	-	-	50,000	
Debt Service	-	-	-	-	-	-	-	-	370,586	-	370,586	
Transfers Out	488,586	-	-	1,425,545	50,000	1,137,484	-	-	-	-	3,041,615	
<b>Total Expenditures &amp; Uses</b>	<b>4,863,263</b>	<b>1,569,700</b>	<b>519,465</b>	<b>2,229,185</b>	<b>50,000</b>	<b>1,357,214</b>	<b>363,993</b>	<b>10,000</b>	<b>370,586</b>	<b>11,432,406</b>		
<b>Change in Fund Balance</b>	<b>\$ 1,575,491</b>	<b>\$ (4,033)</b>	<b>\$ (24,465)</b>	<b>\$ (1,196,425)</b>	<b>\$ (5,000)</b>	<b>\$ (759,894)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,387,016</b>	<b>\$ 1,972,690</b>		

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

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18		FY 18		Justifications/Notes
					FY 18 Budget \$ Change	Budget % Change	FY 18 Projections \$ Change	Projections % Change	
GENERAL FUND									
BEVERLY/EE:									
BUSINESS LICENSE REVENUE	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,266,000	\$ 66,000	3%	\$ 66,000	3%	Based on the trend-3% increase
STATE ACCOMMODATIONS TAX	140,000	140,000	110,000	117,200	(27,800)	-20%	7,200	2%	First \$25k plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	375,000	375,000	375,000	571,815	196,815	52%	196,815	52%	Based on the new fee schedule
PLANNING FEES	-	-	10,000	10,000	10,000	NA	10,000	NA	Based on actuals from Civilian County
GUIDING PERMITS	1,153,900	1,153,900	1,153,900	1,088,517	(65,383)	-6%	(65,383)	-6%	Projections reduced by \$100k for trade permits
BUILDING PERMITS/SPECIAL PROJECTS	-	-	285,000	871,000	871,000	NA	871,000	206%	Estimate for permits for eight commercial projects
LOCAL OPTIONS SALES TAX	534,100	534,100	534,100	555,464	21,364	4%	21,364	4%	Based on the trend-4% increase
FRANCHISE FEE - ELECTRIC	417,908	417,908	392,858	392,858	(25,050)	-6%	-	0%	Based on trend
FRANCHISE FEE - BEACH SERVICE	230,000	230,000	230,000	300,000	70,000	30%	70,000	30%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	155,000	155,000	155,000	155,000	-	0%	-	0%	Based on the contract
COURT FEES, FINES & FORF	15,000	15,000	45,900	45,900	30,900	206%	30,900	206%	Based on the trend
INTEREST REVENUE	25,000	25,000	100,000	100,000	75,000	300%	-	0%	about 1% rate of return on investments
MISCELLANEOUS REVENUE	30,000	30,000	35,000	35,000	(4,000)	-10%	-	0%	Based on the current year
TOTAL REVENUES & OTHER SOURCES	\$ 5,319,908	\$ 5,319,908	\$ 5,550,858	\$ 6,518,754	\$ 1,218,846	23%	\$ 887,696	16%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications/Notes
<b>EXPENDITURES:</b>									
SALARIES - PR TAXES & BENEF/REG EMPLOYEES	1,574,191	1,574,191	1,495,555	1,692,559	119,368	8%	201,604	13%	Salaries for current employees
SALARIES	1,100,550	1,100,550	1,070,207	1,204,000	107,450	10%	137,793	13%	
OVERTIME	6,700	8,700	5,500	7,000	0	0%	3,000	58%	
BENEFITS	337,067	337,067	305,848	352,383	15,316	5%	46,735	15%	
PAYROLL TAXES	119,740	119,740	121,476	1,656	1,656	1%	13,076	13%	
TUITION REIMBURSEMENT	47,595	117,980	7,000	10,595	[10,595]	-60%	0	0%	
SALARIES, PR TAXES & BENEF/DEPUTIES	626,137	626,137	626,137	690,000	(212,623)	-34%	(212,623)	-34%	Salaries for off-duty deputies
DEPUTIES CONTRACTED WITH CCSO				690,000	690,000	NA	690,000	NA	Deputies contracted with CCSO
UTILITIES	113,600	113,600	113,600	169,000	46,200	41%	46,200	41%	Based on current year actuals and estimates for the New Town Hall
GENERAL	63,460	63,460	71,052	75,842	11,382	20%	3,750	5%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	31,000	31,000	20,487	18,000	(13,000)	-42%	(2,487)	-12%	Estimate for new computers, small equipment
ADVERTISING	6,200	6,200	6,200	6,200	0	0%	0	0%	Based on current year actuals
COMMUNICATION									
CELL PHONES & IPADS	21,495	21,495	18,833	21,760	285	1%	2,947	16%	Based on current year actuals
REGULAR PHONES	30,000	30,000	32,000	32,000	2,000	7%	2,000	7%	Based on current year actuals
WASTE MANAGEMENT	982,000	982,000	972,086	1,055,000	73,000	7%	82,914	9%	Based on Carolina Waste contract, plus office cleaning and misc
PRINTING	24,000	24,000	30,000	28,000	4,000	17%	(2,000)	-7%	Based on current year actuals
PROFESSIONAL SERVICES	165,000	165,000	160,315	177,000	31,000	19%	(15,000)	-9%	Town Attorney, 3rd party Inspector and annual audit
CONSULTING	85,800	85,800	101,000	86,000	52,200	61%	16,665	19%	Estimate for various consulting work
MAINTENANCE	405,244	405,244	448,700	446,424	41,200	10%	12,276	3%	IRF announced 10-16% increase
INSURANCE	87,673	87,673	107,898	121,098	33,425	38%	12,200	14%	Based on current year actuals
TRAVEL & TRAINING	71,765	71,765	54,000	58,500	33,425	47%	4,500	6%	Based on current year actuals
RENTALS	69,392	69,392	46,500	46,500	(22,892)	-33%	0	0%	
TOURISM & RECREATIONS	604,665	604,665	574,665	556,265	(68,400)	-11%	(18,400)	-3%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	0	0%	0	0%	
CAPITAL OUTLAY	300,000	300,000	280,000	514,000	214,000	71%	214,000	84%	Based on current year actuals
OTHER	159,453	159,453	155,665	158,300	(33,153)	-21%	(18,765)	-12%	
CONTINGENCY	50,000	50,000	50,000	50,000	0	0%	0	0%	
NON BUDGETED COST			277,038			NA	(277,038)	-100%	
<b>TOTAL EXPENDITURES</b>	<b>5,625,245</b>	<b>5,625,245</b>	<b>5,790,742</b>	<b>6,338,972</b>	<b>914,727</b>	<b>16%</b>	<b>748,231</b>	<b>13%</b>	
ALLOCATION TO SATAX	613,000	613,000	613,000	485,000	(128,000)	-21%	(128,000)	-21%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	471,529	471,529	513,465	41,936	41,936	9%	41,936	9%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	288,118	288,118	288,118	786,141	498,023	173%	498,023	173%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	219,750	219,750	0	0%	0	0%	
ALLOCATION TO ARTS & CULTURAL EVENTS	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
<b>TOTAL NET EXPENDITURES</b>	<b>3,276,540</b>	<b>3,276,540</b>	<b>4,198,345</b>	<b>4,474,677</b>	<b>502,769</b>	<b>13%</b>	<b>276,332</b>	<b>7%</b>	
<b>OTHER FINANCING USES/SOURCES:</b>									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	0	0%	0	0%	
TRANSFER TO CAPITAL FUND	716,517	726,517	840,510	370,586	(356,031)	-49%	(669,954)	-96%	
EXCESS OF REVENUES OVER EXPENDITURES	438,753	438,753	438,753	1,526,491	1,087,738	248%	1,081,518	248%	
<b>TOTAL OTHER FINANCING USES/SOURCES</b>	<b>1,243,370</b>	<b>1,243,370</b>	<b>1,455,263</b>	<b>2,084,077</b>	<b>720,707</b>	<b>58%</b>	<b>611,564</b>	<b>49%</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>5,319,910</b>	<b>5,319,910</b>	<b>5,650,658</b>	<b>6,338,754</b>	<b>518,844</b>	<b>10%</b>	<b>518,844</b>	<b>10%</b>	

	2017-2018 Budget		2017-2018 Amended Budget		Amortized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget		FY 18 Projections		Justifications		
		\$		\$			\$ Change	% Change	\$ Change	% Change			
<b>Department: 40200 - ADMINISTRATION</b>													
<b>TOWN ADMINISTRATION</b>													
SALARIES - REGULAR EMPLOYEES	153,411	\$	153,411	\$	153,232	\$	174,000	\$	(19,411)	-10%	8,778	5%	Stables for Town Administrator, clerk
OVERTIME	1,000		1,200		500		1,200		-	0%	700	140%	
SALARIES - TEMPORARY	25,000		25,000		7,175		25,000		-	0%	17,825	248%	
INSURANCE - MEDICAL	33,949		33,949		16,923		16,930		(15,919)	-47%	1,017	7%	
FICA ER MATCH	14,796		14,796		12,796		13,368		(1,488)	-10%	512	4%	
RETIREMENT MATCH	29,877		29,877		24,577		27,363		(2,514)	-8%	2,836	12%	
WORKERS COMPENSATION COSTS	30,000		30,000		31,086		35,000		(2,500)	-7%	3,914	13%	Christmas Dinner - \$35K; Misc. Meals - \$5K; Staff Appreciation Event - \$10K
CATERING COSTS	130,000		130,000		130,000		30,000		(45,000)	-35%	(10,000)	-25%	Town Planner moved to Development/Assistant Town Attorney - \$8K;
PROFESSIONAL SERVICES	25,000		25,000		15,000		10,000		(15,000)	-60%	(5,000)	-33%	Other consultant work. \$10K
CONSULTANTS	2,400		2,400		2,400		2,400		-	0%	-	0%	Based on cost for 2 cell phone and 2 iPads
TELEPHONE CELL	15,000		15,000		15,000		12,000		(3,000)	-20%	(9,000)	0%	Estimate SCAPA, ICMA, SCCOMA (Stephanie N) & training for Petra (Clerk Institute)
TRAVEL & TRAINING	4,450		4,450		4,450		1,000		-	0%	-	0%	Based on current year actuals
DUES	1,000		1,000		1,000		1,000		-	0%	-	0%	Based on current year actuals
SUBSCRIPTIONS	5,000		5,000		5,000		5,000		-	0%	-	0%	Estimate for advertising cost
ADVERTISING COSTS	15,000		15,000		15,000		15,000		-	0%	-	0%	Hurricane Awareness Event - \$5K; Volunteer Appreciation Event - \$5K; and \$5,000 other various community activity
COMMUNITY ACTIVITIES	150,000		150,000		150,000		150,000		-	0%	-	0%	Charitable contributions
COMMUNITY OUTREACH	10,000		10,000		13,000		15,000		5,000	50%	2,000	15%	Based on current year actuals
SUPPLIES - OFFICE	12,000		12,000		15,000		15,000		3,000	25%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
SUPPLIES - OTHER	2,000		2,000		2,000		2,000		-	0%	-	0%	Multicopy copier of supplement to zoning, SC Code of Laws
BOOKS & PERIODICALS	15,000		15,000		15,000		15,000		-	0%	-	0%	Include Medicare cost
ADJUNCT EXPEND							2,500		2,500	N/A	2,500	N/A	Computer for Town Clerk
COMPUTER & SOFTWARE MINOR							2,500		2,500	N/A	2,500	N/A	
	752,583		752,583		681,079		658,251		(94,332)	-12%	(22,828)	-3%	
<b>COUNCIL DEPARTMENT</b>													
RENTAL - FACILITIES COST	6,500		6,500		6,500		6,500		-	0%	-	0%	Monthly HLAB and MASC Annual Meeting
TRAVEL & TRAINING	10,000		10,000		500		5,000		(5,000)	-50%	4,500	900%	
TELEPHONE-CELL	4,500		4,500		2,472		4,500		-	0%	2,028	81%	
SUPPLIES - OFFICE	500		500		1,000		1,000		500	N/A	-	0%	
	21,500		21,500		10,472		17,000		(4,500)	-21%	6,528	62%	
	774,083		774,083		691,551		675,251		(98,832)	-13%	(18,300)	-2%	
<b>TOTAL ADMINISTRATION</b>													

	2017-2018 Budget	2017-2018 Amended Budget	Actuals 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications	
<b>Department-4010 - ENVIRONMENTAL</b>										
SALARIES - REGULAR EMPLOYEES	\$ 149,011	\$ 149,011	\$ 132,733	\$ 155,000	\$ 5,989	4%	\$ 22,327	17%	Salaries for Town's biologist and an assistant	
FICA FR MATCH	11,339	11,339	9,413	11,790	391	3%	2,377	20%		
INSURANCE - MEDICAL	25,401	25,401	25,503	22,754	1,453	7%	1,751	7%		
RETIREMENT MATCH	23,206	23,206	22,007	25,440	2,234	10%	3,433	16%		
PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000	-	0%	-	0%	WILDLIFE survey assistance	
REPAIR AND MAINT - VEHICLES	3,500	3,500	2,000	5,000	1,500	43%	3,000	150%	3 vehicles (Toyota Tacoma, Matino UV, Amphibious Vehicle)	
TELEPHONE-CELL	3,000	3,000	3,000	3,000	0	0%	0	0%	Based on cost for 2 cell phones and 2 iPad	
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,000	2,000	-	0%	-	0%	AcGIS (\$1500)	
INSURANCE-AUTO	705	705	705	776	71	10%	71	10%	Toyota Tacoma	
DUES	400	400	400	400	-	0%	-	0%		
SUBSCRIPTIONS	1,200	1,200	600	600	(600)	-50%	-	0%		
PRINTING	1,000	1,000	7,000	1,000	(500)	-5%	(6,000)	-60%		
TRAVEL & TRAINING	4,000	4,000	3,500	3,500	(500)	-13%	-	0%		
AIRAL PHOTOGRAPHY	30,000	30,000	30,000	3,000	(27,000)	-90%	(30,000)	-100%		
TURTLE PATROL EXPENDITURES	4,500	4,500	4,500	4,500	-	0%	-	0%		
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%	Monthly monitoring, printing, maintenance	
RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	Reboot GPS, Bird Banding, Alligator GPS	
COMMUNITY OUTREACH	2,000	2,000	2,000	4,500	2,500	125%	2,500	125%	School groups and OWSIS	
PROGRAMS	35,000	35,000	35,000	25,000	(10,000)	-29%	(10,000)	-29%	SIG Landscape Rehabilitation, Bridge signage	
XI CONSERVANCY	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%	Funding for projects contingent on Town's approval	
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	Tissue Testing, Pond Stocking	
ROAD MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	Monthly monitoring, printing, maintenance	
SUPPLIES - OFFICE	700	700	500	500	(200)	-29%	-	0%		
SUPPLIES OTHER	1,500	1,500	1,200	1,200	(300)	-20%	-	0%		
UNIFORMS	1,200	1,200	1,500	1,500	300	25%	-	0%		
VEHICLES	-	-	-	35,000	35,000	NA	NA	NA	Replace 2012 Tundra	
BOOKS & PERIODICALS	200	200	200	200	-	0%	-	0%		
EQUIPMENT - MINOR	2,000	2,000	2,000	2,000	-	0%	-	0%		
COMPUTER & SOFTWARE - MINOR	2,500	2,500	1,000	2,500	-	0%	-	0%		
TOTAL DEPARTMENT EXPENDITURES	\$ 591,425	\$ 591,425	\$ 521,761	\$ 519,639	\$ (19,786)	-4%	\$ (2,102)	-0%		
<b>ALLOCATION TO LOCAL ATAX:</b>										
60% OF SALARIES, PR TAXES, AND BENEFITS	125,410	125,410	113,794	131,680	6,270	5%	6,270	5%		
VEHICLES	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	
TURTLE PATROL COST	128,910	128,910	118,254	4,500	(4,500)	-4%	-	-		
	234,320	234,320	231,994	371,180	37,186	16%	37,186	16%		
<b>ALLOCATION TO COUNTY ATAX</b>										
RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%		
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%		
XI CONSERVANCY	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%		
PROGRAMS	35,000	35,000	35,000	25,000	(10,000)	-29%	(10,000)	-29%		
AIRAL PHOTOGRAPHY	30,000	30,000	30,000	30,000	-	0%	-	0%		
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%		
POND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	0%		
	294,000	294,000	284,000	231,000	(63,000)	-21%	(63,000)	-21%		
TOTAL NET EXPENDITURES	\$ 115,514	\$ 115,514	\$ 109,467	\$ 117,469	\$ 1,954	2%	\$ 8,002	7%		

Department: 40300 - FINANCIAL	2017-2018 Budget		2017-2018 Amended Budget		Actualized 2017/2018		2018-2019 Proposed Budget		FY 18 Budget % Change		FY 18 Projections % Change		Justifications
	\$		\$		\$		\$		\$		\$		
SALARIES - REGULAR EMPLOYEES	163,017		163,017		207,209		211,000		47,983	29%	8,791	4%	Salaries for the treasurer, 2 accountants and receptionist (increase due to more responsibility to finance from Adams)  Based on the contract Estimate for computer/legal cost Based on current year actual - cell phone Cost for ADP-500, int'l/pt solution-55K, VCA web-busines-\$12K, office-\$213.8K Estimate for registration fees and travel to attend conferences and courses Cost for membership to NASCC and CIMA Printing for utility billing and business license applications and checks Based on current year actual Portage for day to day business, business license and utility billing mailing Based on current year actual Estimate for professional Cost for WF-42 terminals, bank fees & check processing -520K merchant fees-\$10K Estimate for new business license software \$75K and Log on fee in software 30% of salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
OVERTIME	2,000		2,000		2,000		2,000		0%	0%	0%	0%	
INSURANCE - MEDICAL	25,177		25,177		29,594		33,731		8,554	34%	4,147	14%	
FICA ER MATCH	12,471		12,471		15,469		16,968		3,617	29%	619	4%	
RETIREMENT MATCH	23,461		23,461		29,316		32,339		8,938	38%	3,233	11%	
AUDITING COSTS	35,000		35,000		30,335		32,000		(3,000)	-9%	1,685	5%	
PROFESSIONAL SERVICES	12,000		12,000		5,000		5,000		(7,000)	-58%	-	0%	
TELEPHONE-CELL	972		972		868		868		(104)	-11%	-	0%	
REPAIR AND MAINTENANCE - SOFTWARE	170,000		170,000		152,906		130,000		(40,000)	-24%	(22,596)	-13%	
TRAVEL & TRAINING	10,000		10,000		10,000		10,000		0%	0%	0%	0%	
DUES	1,000		1,000		500		500		(500)	-50%	-	0%	
PRINTING COSTS	2,000		2,000		2,000		3,000		3,000	150%	3,000	150%	
SUPPLIES - OFFICE	3,000		3,000		3,000		3,000		0%	0%	0%	0%	
SUPPLIES - POSTAGE	10,000		10,000		10,000		8,000		(2,000)	-20%	(7,000)	-70%	
SUPPLIES - OTHER	1,500		1,500		1,500		1,500		0%	0%	0%	0%	
BOOKS & PERIODICALS	500		500		500		500		0%	0%	0%	0%	
BANK COSTS	25,000		25,000		30,000		30,000		5,000	20%	-	0%	
COMPUTER & SOFTWARE - MINOR	5,000		5,000		5,487		75,600		70,600	1512%	69,613	NA	
TOTAL DEPARTMENT EXPENDITURES	502,098		502,098		530,274		597,186		95,088	19%	69,212	12%	
ALLOCATION TO COURT DEPARTMENT	16,953		16,953		16,953		16,953		(0)	0%	-	0%	
TOTAL NET EXPENDITURES	485,145		485,145		514,011		580,233		95,088	20%	66,212	11%	

	2017-2018		2017-2018		2018-2019		FY 18		FY 18		FY 18	
	Budget	Amended Budget	Amended Budget	Prepared Budget	Budget	% Change	Projections	% Change	Projections	% Change	Projections	Justifications
<b>Department: 40100 - COMMUNICATIONS</b>												
SALARIES - REGULAR EMPLOYEES	\$ 91,121	\$ 91,121	\$ 92,850	\$ 97,000	\$ 5,879	6%	4,110	4%				Salary for Communication Specialist and Assistant
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%				
INSURANCE - MEDICAL	14,689	14,689	14,591	15,223	434	3%	932	6%				
FICA ER MATCH	6,971	6,971	7,106	7,390	420	6%	284	4%				
RETIREMENT MATCH	12,486	12,486	12,597	15,223	2,737	22%	2,636	21%				
TELEPHONE-CELL	1,800	1,800	911	720	(1,080)	-60%	(201)	-22%				Cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	8,300	8,300	8,000	8,000	(300)	-4%	1,000	20%				Adobe and Constant contact membership
PRINTING COSTS	6,400	6,400	5,000	6,000	(400)	-6%	-	-				Estimate for request for costing program
PRINTING - TOWN NOTES	14,400	14,400	15,000	16,000	1,600	11%	-	-				Cost for printing Town Notes
TRAVEL & TRAINING	3,500	3,500	3,500	4,000	500	14%	-	-				Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	1,200	1,200	1,200	1,200	-	0%	-	0%				Estimate for office supplies
SUPPLIES - OTHER	600	600	600	600	-	0%	-	0%				Customized Town app creation
COMPUTER & SOFTWARE - MINOR	5,000	5,000	5,000	6,000	1,000	20%	1,000	20%				75% of salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
MISCELLANEOUS EXPEND	5,000	5,000	2,000	1,000	(4,000)	-80%	(1,000)	-20%				
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>174,466</b>	<b>174,466</b>	<b>171,384</b>	<b>180,654</b>	<b>7,190</b>	<b>4%</b>	<b>9,242</b>	<b>5%</b>				
<b>ALLOCATION TO ARTS &amp; CULTURAL FUND</b>	<b>48,539</b>	<b>48,539</b>	<b>48,539</b>	<b>60,610</b>	<b>12,401</b>	<b>26%</b>	<b>12,401</b>	<b>26%</b>				
<b>TOTAL NET EXPENDITURES</b>	<b>124,927</b>	<b>124,927</b>	<b>122,845</b>	<b>119,716</b>	<b>(5,211)</b>	<b>-4%</b>	<b>(3,133)</b>	<b>-3%</b>				
<b>Department: 40600 - COURT DEPARTMENT</b>												
SALARIES - REGULAR EMPLOYEES	12,360	12,360	12,360	12,854	494	4%	494	4%				30% of finance clerk salary
INSURANCE - MEDICAL	1,847	1,847	1,847	1,976	129	7%	129	7%				
FICA ER MATCH	946	946	946	984	38	4%	38	4%				
RETIREMENT MATCH	1,676	1,676	1,676	1,644	(32)	-2%	168	10%				
TELEPHONE-CELL	1,200	1,200	1,200	1,200	-	0%	-	0%				Cost for 1 cell phone
TRAVEL & TRAINING	2,200	2,200	1,500	1,500	(700)	-32%	-	-				Estimate for registration fees and travel to attend conferences for the judge
DUES	260	260	260	260	-	0%	-	0%				Based on current year annual
SUPPLIES-OFFICE	200	200	1,200	200	(1,000)	-50%	(1,500)	-75%				
<b>TOTAL NET EXPENDITURES</b>	<b>20,689</b>	<b>20,689</b>	<b>21,489</b>	<b>20,818</b>	<b>(129)</b>	<b>-1%</b>	<b>(671)</b>	<b>-3%</b>				

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>Department: 40800 - PUBLIC SAFETY DEPARTMENT</b>								
SALARIES - DEPUTIES	\$ 501,648	\$ 501,648	\$ 501,648	\$ 335,772	\$(164,876)	\$ (164,876)	-33%	Based on the current contract for 2nd and 3rd shift
COVERGORE	10,000	10,000	10,000	5,000	(5,000)	(5,000)	-50%	
FICA ER MATCH	45,100	45,100	45,100	26,268	(18,832)	(18,832)	-42%	
RETIREMENT MATCH	69,379	69,379	69,379	45,664	(23,715)	(23,715)	-34%	
COUNTY DEPUTY VEHICLE FEES	16,000	16,000	16,000	7,300	(8,700)	(8,700)	-54%	Based on current contract - \$10 per deputy per shift
COUNTY RADIO COSTS	9,000	9,000	9,000	3,255	(5,745)	(5,745)	-64%	Based on the assumption 1st shift is contracted with CCSO
CCSO CONTRACT	-	-	-	690,000	690,000	690,000	NA	
TOTAL DEPARTMENT EXPENDITURES	651,127	651,127	651,127	1,114,059	462,932	462,932	71%	
ALLOCATION TO STATE ATAX	413,000	413,000	413,000	315,000	(98,000)	(98,000)	-24%	Sublet and payroll taxes allocated to STATE
ALLOCATION TO LOCAL ATAX	109,208	109,208	109,208	561,951	452,743	452,743	NA	Salaries and payroll taxes allocated to LOCAL
TOTAL NET EXPENDITURES	218,127	218,127	218,127	167,109	(48,187)	(48,187)	-22%	
<b>Department: 40800 - PUBLIC WORKS</b>								
SALARIES	-	-	68,706	41,000	81,000	81,000	15%	Salary for 1 employee
INSURANCE - MEDICAL	-	-	10,668	11,387	11,387	11,387	6%	
FICA ER MATCH	-	-	5,913	6,171	6,171	6,171	4%	
RETIREMENT MATCH	-	-	12,401	15,223	15,223	15,223	19%	
REPAIR AND MAINT - VEHICLES	-	-	-	3,000	3,000	3,000	100%	
TELEPHONE-CELL	-	-	1,472	1,472	1,472	1,472	6%	
INSURANCE-AUTO	-	-	1,370	1,370	1,370	1,370	100%	
VEHICLE	-	-	-	30,000	30,000	30,000	100%	New vehicle-Toyota Tacoma
TRAVEL & TRAINING	-	-	-	3,000	3,000	3,000	100%	
SUPPLIES - OFFICE	-	-	1,832	2,000	3,000	3,000	8%	
UNIFORMS	-	-	460	600	600	600	43%	
TOTAL	-	-	101,472	155,472	155,472	155,472	53%	

Department: 41500 - COMMUNITY DEVELOPMENT SERVICES

	2017-2018 Budget	2017-2018 Amended Budget	Annulized 2017/2018	2018-2019 Prepared Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
SALARIES	\$ 478,950	\$ 478,950	\$ 401,272	\$ 465,000	\$ (13,950)	-3%	\$ 63,728	16%	Salaries for Community Dev. Services [add Planner, move Ruffy to Public Works]
OVERTIME	3,500	3,500	1,000	3,500	-	0%	2,500	250%	
INSURANCE - MEDICAL	71,610	71,610	52,114	65,682	(5,748)	-8%	10,888	19%	
FLICER MATCH	36,643	36,643	25,795.98	31,729	(4,914)	-13%	5,833	23%	
RETIREMENT MATCH	77,211	77,211	52,549	64,749	(12,262)	-16%	12,401	24%	
TUTORIAL REIMBURSEMENT	17,595	17,595	7,000	7,000	(10,595)	-60%	-	0%	
ADVERTISING COSTS	1,200	1,200	1,200	1,200	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for BZA meetings
PROFESSIONAL SERVICES	7,800	7,800	35,000	15,000	7,200	92%	(30,000)	-57%	Quota & Personal document services
CONSULTING	18,874	18,874	19,874	60,000	60,000	NA	60,000	NA	3rd party inspector
REPAIR AND MAINT - VEHICLES	600	600	600	600	-	0%	-	0%	An estimate for gas and repairs for 5 vehicles
REPAIR AND MAINT - SOFTWARE	7,620	7,620	5,500	7,620	-	0%	1,120	17%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	4,642	4,642	4,880	5,478	836	18%	488	10%	Cost for 5 cell phones and 2 iPads
INSURANCE-AUTO	4,035	4,035	4,035	4,035	-	0%	-	0%	10% increase in premiums
QUES	-	-	-	-	-	0%	-	0%	Estimate for dues
VEHICLE	27,065	27,065	20,000	35,000	NA	NA	35,000	NA	To replace 2013 Honda
TRAVEL & TRAINING	200	200	2,485	19,500	(7,555)	-28%	(500)	-3%	Estimate for registration fees and travel to attend conferences and courses
PRINTING	4,200	4,200	4,200	4,200	(800)	-19%	(2,468)	-78%	Discipline printing moved to finance department
SUPPLIES - OFFICE	2,980	2,980	2,980	2,980	3,282	78%	3,282	78%	Including departmental copies, and supplies
SUPPLIES - OTHER	4,400	4,400	4,400	4,400	-	0%	-	0%	Safety equipment-replacement of safety items in disaster go bags
UNIFORMS	-	-	110	110	110	NA	-	0%	6-staff members uniforms
MISCELLANEOUS	15,000	15,000	5,000	19,200	(4,800)	-32%	5,200	104%	Plate and registration debt
EQUIPMENT MINOR	1,500	1,500	1,500	1,700	200	13%	1,700	113%	IVR System, 3 radios
COMPUTER & SOFTWARE - MINOR	781,595	781,595	660,614	839,659	48,064	6%	179,045	27%	Computer for 3rd party/inspector
	\$ 781,595	\$ 781,595	\$ 660,614	\$ 839,659	\$ 48,064	6%	\$ 179,045	27%	

Department: 41000 - OPERATIONS

	2017-2018 Budget	2017-2018 Amended Budget	Annuitized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
WATER & SEWAGE	\$ 81,860	\$ 81,860	\$ 80,000	\$ 100,000	\$ 18,200	22%	\$ 10,000	11%	
SOLID WASTE DISPOSAL	915,000	915,000	915,000	957,000	42,000	5%	42,000	5%	Based on the new contract, beach included, plus \$10k drain area around trash pickup plus \$3M/metric. 5% window cleaning \$2.4k
CUSTOMER COSTS	25,000	25,000	15,000	45,000	20,000	80%	30,000	200%	Based on the contract \$100k plus estimate for mulch \$40k and misc-20K
LANDSCAPING COSTS - MINOR	180,000	180,000	210,000	220,000	40,000	22%	10,000	5%	Based on the contract with Island Services
BEACH PATROL COSTS	299,165	299,165	299,165	320,165	21,000	7%	11,000	7%	Based on the contract with Carolina Waste, plus \$10k for vehicle access repairs
BEACH UPKEEP	42,000	42,000	42,000	53,000	11,000	26%	2,000	7%	KVAC, generator annual service, window cleaning, and curb cuts
REPAIR & MAINT - BUILDING	3,000	3,000	30,000	32,000	29,000	967%	2,000	67%	Light repairs and replacements at the Bound A Boat
REPAIR AND MAINT - EQUIPMENT	3,000	3,000	13,000	5,000	2,000	67%	(8,000)	-62%	
PEST CONTROL COSTS	2,400	2,400	6,820	7,000	4,600	192%	180	3%	Pest and mosquito control and termite bond
RENTAL-BUILDING	22,832	22,832	-	-	(22,832)	-100%	-	NA	
RENTAL-EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases, based on current year actuals
INSURANCE - DATA PRO	365	365	315	454	149	49%	59	15%	15% increase in premiums
INSURANCE - LIABILITY	25,000	25,000	27,939	32,130	7,130	29%	4,191	15%	15% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPERTY	13,700	13,700	9,705	11,370	(2,330)	-17%	1,665	17%	15% increase in premiums
INSURANCE - DRG	35,000	35,000	30,425	34,955	(34)	0%	4,551	15%	15% increase in premiums
TELEPHONE - REGULAR	20,000	20,000	20,000	20,000	-	0%	-	0%	Based on current year actuals
EMERGENCY COMMUNICATION COST	10,000	10,000	10,000	12,000	2,000	20%	2,000	20%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	6,000	6,000	6,000	8,000	2,000	33%	2,000	33%	Estimate for building and surveillance cameras, request for additional camera
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	4,000	4,000	4,000	6,000	2,000	50%	-	0%	Based on current year actuals
ELECTRICITY COSTS	15,000	15,000	10,370	15,000	4,630	45%	-	0%	
SIGNS & FENCES - MINOR COSTS	32,000	32,000	60,000	60,000	28,000	88%	-	0%	
EQUIPMENT - MINOR	100,000	100,000	80,000	6,000	(94,000)	-94%	(74,000)	-93%	Repairs to beach signage
STORM CLEAN UP	-	-	-	30,000	30,000	NA	30,000	100%	Interior lift
	1,878,262	1,878,262	277,038	-	(277,038)	-100%	(277,038)	-100%	
ALLOCATION TO STATE TAX	190,000	190,000	2,198,937	2,015,684	136,472	7%	(182,191)	-8%	Beach Patrol
ALLOCATION TO COUNTY TAX	172,529	172,529	195,000	300,000	(90,000)	-47%	(95,000)	-49%	
ALLOCATION TO LOCAL TAX	42,000	42,000	166,565	283,465	109,935	64%	116,100	70%	Beach upkeep
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	42,000	53,000	11,000	26%	11,000	26%	
TOTAL NET EXPENDITURES	\$ 1,253,983	\$ 1,253,983	\$ 1,350,534	\$ 1,361,459	\$ 107,486	9%	\$ (219,045)	-16%	

	2017-2018		2017-2018		Actualized 2017/2018	2018-2019		FY 18 Budget		FY 18 Projections		FY 18 Projections		Justifications
	Budget	Amended Budget	Amended Budget	Proposed Budget		FY 18 Budget	Budget	FY 18 Budget	\$ Change	% Change	\$ Change	% Change		
Department: 4040 - ROADS AND BRIDGE														
REPAIR AND MAINT ROADS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ 100,000	50%	50%	\$ 100,000	50%	Estimate for Parkway		
GENERAL INSURANCE - BRIDGE	6,000	6,000	28,789	29,077	28,789	23,077	3,854	1%	1%	288	1%	Estimate for bridge insurance		
PROFESSIONAL SERVICES	40,000	40,000	40,000	50,000	40,000	10,000	25%	25%	10,000	25%	Estimate for misc engineering			
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	1,000	-	0%	0%	-	0%	Estimate for misc.			
	<u>247,000</u>	<u>247,000</u>	<u>269,789</u>	<u>380,077</u>	<u>269,789</u>	<u>110,288</u>	<u>54%</u>	<u>41%</u>	<u>110,288</u>	<u>41%</u>				
Department: 41400 - CERT TEAM														
CERT TEAM	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%	0%	\$ -	0%				
	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>	<u>0%</u>	<u>-</u>	<u>0%</u>				

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

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justification
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,832,000	\$ 1,632,000	\$ 1,550,066	\$ 1,560,687	\$ (71,333)	-4%	\$ 10,601	2%	
INTEREST REVENUE	1,632,000	1,632,000	1,535,084	1,565,687	5,000	NA	-	0%	
					(66,333)	-4%	30,601	2%	Estimated 2% decrease based on recent collections
<b>EXPENDITURES:</b>									
PROMOTIONAL FUND	509,600	509,600	459,020	469,700	(39,900)	-8%	10,680	2%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,128,000	1,128,000	1,178,000	1,100,000	(78,000)	-7%	(28,000)	-2%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,637,600	1,637,600	1,587,020	1,569,700	(67,900)	-4%	(17,320)	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,600)	\$ (5,600)	\$ (51,954)	\$ (4,013)	\$ 1,587	-23%	\$ 47,921	-32%	

TOWN OF MANAHAN ISLAND  
BUDGET FISCAL YEAR ENDED 6/30/18  
COURTY ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
REVENUES:									
COURTY ACCOMMODATION TAX	\$ 472,000	\$ 472,000	\$ 472,000	\$ 484,000	\$ 62,000	15%	\$ 62,000	15%	15% increase
INTEREST REVENUE	5,000	5,000	10,000	10,000	5,000	100%	-	5%	Based on current year actuals
TOTAL TAX/INTEREST REVENUES	477,000	477,000	482,000	494,000	67,000	16%	62,000	14%	
EXPENDITURES:									
WATER SUPPLY FEE	4,375	4,375	8,000	15,000	10,625	243%	7,000	88%	50% allocation from GF
WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	50% allocation from GF
CUSTOMER COST	3,000	3,000	3,000	5,000	2,000	67%	-	0%	100% of Wash' can pickup
LANDSCAPING COSTS - MAINT	1,000	1,000	1,000	5,000	4,000	400%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	50% allocation from GF
PEST CONTROL COSTS	150	150	150	400	250	167%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500	-	0%	-	0%	
SECURITY SYSTEM COSTS	185	185	30,000	200	19,815	8%	-	0%	
AERIAL PHOTOGRAPHY	30,000	30,000	30,000	30,000	-	0%	(30,000)	NA	50% allocation from GF
BEACH PATROL COSTS	289,165	289,165	289,165	310,765	21,600	7%	21,600	7%	Amended for recent contract with Island Beach Services
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000	-	0%	(20,000)	-20%	Beach Migration, Annual beach survey and report (CBS)
KI CONSERVANCY	77,000	77,000	77,000	77,000	-	0%	(7,000)	-9%	
ENVIRONMENTAL RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	
EDUCATIONAL PROGRAMS	35,000	35,000	35,000	21,000	(14,000)	-40%	(12,500)	-36%	Beach GPS, Bird banding, Intern, Alligations
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	7,000	-	0%	(1,000)	-14%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	
ELECTRICITY COSTS	4,000	4,000	10,000	10,000	6,000	150%	-	NA	
TOTAL CAPITAL EXPENDITURES	645,976	645,976	640,345	618,465	(27,511)	-4%	(41,900)	-6%	50% allocation from GF
FUND ALLOCATIONS TO OTHER FUNDS, I.	(120,000)	(120,000)	(120,000)	(120,000)	-	0%	-	0%	
ALLOTMENT TO STATE	455,976	455,976	465,165	518,465	62,489	14%	55,000	12%	
TOTAL CAPITAL FUND EXPEND. ALLOCATIONS	535,976	535,976	545,165	598,465	62,489	12%	55,000	10%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (58,976)	\$ (58,976)	\$ (63,165)	\$ (124,465)	\$ (65,511)	-32%	\$ (103,100)	-311%	

TOWN OF MAWAHEISLAND  
 BUDGET FOR YEAR ENDING 6/30/19  
 LOCAL ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justification
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 988,000	\$ 988,000	\$ 988,000	\$ 1,007,760	\$ 19,760	2%	\$ 19,760	2%	Based on the trend in increase Based on current year actuals
INTEREST REVENUE	5,000	5,000	25,000	25,000	-	0%	-	0%	
TOTAL TAX REVENUES	993,000	993,000	1,013,000	1,032,760	39,760	2%	39,760	2%	
EXPENDITURES:									
SALARIES - REGULAR EMPLOYEES	89,407	89,407	79,640	91,000	3,593	4%	13,360	12%	60% of the budget for payroll
FOIA FEE MATCH	6,840	6,840	5,648	7,074	734	3%	1,418	25%	
INSURANCE - MEDICAL	15,240	15,240	15,302	16,352	1,117	7%	1,650	7%	
RETIREMENT MATCH	13,914	13,914	13,704	15,264	1,340	10%	2,060	16%	
DEPUTIES COST	102,208	102,208	-	591,551	489,343	413%	561,351	NA	
BEACHS/KEEP	42,000	42,000	42,000	53,000	11,000	26%	31,000	26%	Based on the contract with Carolina Waste, plus \$10K for vehicle access repairs
TURTLE PATROL	4,500	4,500	4,500	4,500	-	0%	-	0%	
VEHICLE	-	-	-	35,000	35,000	NA	35,000	NA	
COMMUNITY OUTREACH/AGING RETREAT	-	-	-	15,000	15,000	100%	15,000	100%	
PRINTING COSTS	7,000	7,000	-	15,000	15,000	100%	15,000	100%	Recommended by W&M
BEACH SUPPLIES COSTS	2,500	2,500	2,500	17,000	15,000	-100%	-	NA	
TOTAL LAYAN EXPENDITURES	290,619	290,619	162,794	803,641	513,022	177%	640,847	344%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	219,361	219,361	219,361	223,893	4,631	2%	4,631	2%	
TRANSFER TO CAPITAL FUND	200,000	200,000	200,000	1,001,552	1,001,552	501%	1,001,552	501%	Future Beach Renewal - 20% of LAYAN revenue, plus one line \$1M transfer
TOTAL LAYAN FUND EXPEND. TRANSFERS & ALLOCATIONS	709,361	709,361	519,361	1,225,445	1,006,183	214%	1,006,183	121%	
NET INCREASE/DECREASE IN FUND BALANCE	\$ 283,639	\$ 283,639	\$ 493,645	\$ (1,156,433)	\$ (1,459,443)	-32%	\$ (1,422,270)	-32%	

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

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

TOWN OF KAWAII ISLAND  
BUDGET FOR YEAR ENDING 6/30/19  
HOSPITALITY FUND

	2017-2018 Budget	2017-2018 Amended Budget	Amended 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justification
REVENUES:									
HOSPITALITY TAX	\$ 566,000	\$ 566,000	\$ 566,000	\$ 577,770	\$ 11,770	2%	\$ 11,770	2%	Based on the trend, 2% increase Based on current year actual
INTEREST REVENUE	5,000	5,000	5,000	25,000	20,000	400%	-	0%	
TOTAL HOSPITALITY TAX REVENUES	571,000	571,000	571,000	592,770	21,770	5%	11,770	2%	
EXPENDITURES:									
WATER & SEWAGE	64,750	64,750	64,750	64,750	-	0%	-	0%	Justification for 0% Primary road a boat, 3rd water for and Betty Kerison Parkway Construction with 0% for the same of 10 Parkway, road 3 boat, Betty Kerison Dr. and Betty Kerison Parkway
LANDSCAPING COSTS - MIHIO	131,000	131,000	131,000	131,000	-	0%	-	0%	
CHRISTMAS DECORATIONS	15,000	15,000	11,188	15,000	3,812	25%	3,812	25%	Estimate for Christmas decoration
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	Electricity for road a boat light
TOTAL EXPENDITURES	213,750	213,750	215,938	232,750	18,992	9%	3,812	2%	
FUND TRANSFERS TO OTHER FUNDS - A	27,000	27,000	27,000	27,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	100,000	100,000	100,000	1,115,467	1,015,467	1015%	1,015,467	1015%	20% of Hospitality tax revenue and \$146,000 time transfer for tourism related infrastructure
TOTAL HOSPITALITY FUND EXPENSES & TRANSFERS	340,750	340,750	342,938	3,122,217	2,781,467	813%	3,029,726	882%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 230,250	\$ 230,250	\$ 228,062	\$ (155,384)	\$ (325,144)	-141%	\$ (1,007,956)	-436%	

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

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
<b>SOURCES:</b>									
TRANSFER FROM LAYAW FUND	\$ 219,361	\$ 219,351	\$ 219,363	\$ 231,993	\$ -4,632	2%	\$ 4,631.72	2%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	-	0%	-	0%	
TICKET SALES	-	20,927	20,927	-	-	NA	(20,927)	-100%	
<b>TOTAL SOURCES</b>	<b>359,361</b>	<b>359,351</b>	<b>360,288</b>	<b>363,993</b>	<b>4,632</b>	<b>1%</b>	<b>(16,283)</b>	<b>-4%</b>	
<b>EXPENDITURES:</b>									
PAYROLL & RELATED EXPENSES	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
OFFICE/PRINTING EXPENSES	3,053	3,053	3,053	3,053	-	0%	-	0%	
ARTS COUNCIL	115,000	115,000	125,927	115,000	-	0%	(10,927)	-9%	
ADMINISTRATIVE COST	3,000	3,000	5,000	3,000	-	0%	(2,000)	-66%	
CULTURAL EVENTS	182,000	182,000	190,000	182,000	-	0%	(8,000)	-4%	
<b>TOTAL EXPENDITURES</b>	<b>359,361</b>	<b>359,361</b>	<b>360,288</b>	<b>363,993</b>	<b>4,632</b>	<b>0%</b>	<b>(26,917)</b>	<b>-7%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>					<b>\$ 4,632</b>	<b>1%</b>	<b>\$ 4,632</b>	<b>49%</b>	

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

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

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

	2016-2017 Budget	2016-2017 Amended Budget	Actual/Used 2016/2017	2017-2018 Budget	FY17 Budget \$ Change	FY17 Budget % Change	FY17 Projection \$ Change	FY17 Projection % Change	Justification
<b>REVENUES &amp; SOURCES:</b>									
TRANSFER FROM GENERAL FUND	\$ 726,617	\$ 726,617	\$ 840,540	\$ 370,585	\$ (356,031)	-49%	\$ (669,954)	-56%	
TRANSFER FROM LOCAL-ACCOMMODATION FUND	200,000	200,000	200,000	1,201,552	1,001,552	501%	1,001,552	501%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	100,000	100,000	100,000	1,115,464	1,015,464	1015%	1,015,464	1015%	
INTEREST	-	-	10,000	20,000	20,000	NA	10,000	100%	
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>1,076,617</b>	<b>1,076,617</b>	<b>1,200,540</b>	<b>2,737,602</b>	<b>1,660,985</b>	<b>156%</b>	<b>1,347,062</b>	<b>126%</b>	
<b>EXPENDITURES:</b>									
MUNICIPAL BUILDING/CONSTRUCTION	355,648	355,648	469,238	-	(355,648)	-100%	(669,238)	-100%	
DEBT SERVICE/PRINCIPAL	333,000	333,000	333,333	333,333	333	NA	-	NA	
DEBT SERVICE/INTEREST	37,859	37,859	37,859	(716)	(716)	-2%	(716)	-2%	
<b>TOTAL EXPENDITURES</b>	<b>726,617</b>	<b>726,617</b>	<b>840,540</b>	<b>370,586</b>	<b>(356,031)</b>	<b>-49%</b>	<b>(669,954)</b>	<b>-56%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 2,437,016</b>	<b>\$ 2,037,016</b>	<b>582%</b>	<b>\$ 2,017,016</b>	<b>569%</b>	

Town of Kiawah Island  
 Five Year Capital Improvements Plan

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