

**TOWN OF KIAWAH ISLAND**  
**ORDINANCE 2019-02**

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2019-2020 BUDGET FOR  
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA  
(7/1/19 THROUGH 6/30/20)**

**WHEREAS**, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2019-2020; 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 28th of May 2019, 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 2019-2020.

**Section 2**     Creation of the Fiscal Year 2019-2020 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 2019-2020 “**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, 2019, to June 30, 2020.

**PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND  
ON THIS 4<sup>th</sup> DAY OF JUNE 2019.**

  
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Craig Weaver, Mayor

  
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Petra S. Reynolds, Town Clerk

First Reading: May 7, 2019  
Public Hearing: May 28, 2019  
Second Reading: June 4, 2019

Exhibit "A"

Town of Kiawah Island

# Budget



**FY 2019-2020**



## Town Of Kiawah Island Projected Fund Balances

	<u>FY 2018-29</u>	<u>FY 2019-20</u>	<u>Change</u>	<u>%</u>
<b><u>Unrestricted</u></b>				
General Fund	<u>11,071,166</u>	<u>13,094,797</u>	<u>2,023,631</u>	<u>18%</u>
<b><u>Restricted</u></b>				
Beverage Tax	30,174	25,174	(5,000)	-17%
Capital Fund	4,249,436	4,980,180	730,744	17%
County ATAX	1,220,127	1,227,162	7,035	1%
Hospitality Tax	2,193,457	2,355,027	161,570	7%
Local ATAX	2,837,407	2,359,852	(477,555)	-17%
Other	21,500	21,500	-	0%
State ATAX	<u>107,930</u>	<u>129,112</u>	<u>21,182</u>	<u>20%</u>
Subtotal	10,660,031	11,098,006	437,975	4%
Subtotal	<b>21,731,197</b>	<b>24,192,803</b>	<b>2,461,606</b>	<b>11%</b>
GO Bond Liability	<u>(2,667,000)</u>	<u>(2,000,667)</u>	<u>666,333</u>	<u>-25%</u>
<b>Total</b>	<b><u>19,064,197</u></b>	<b><u>22,192,136</u></b>	<b><u>3,127,939</u></b>	<b><u>16%</u></b>

**Town of Kiawah Island  
Net Position Analysis**

	As of 6/30/2018	As of 6/30/2019	As of 6/30/2020
<b>Fund Balances</b>			
Tourism Related Expenditures	\$ 8,470,415	\$ 6,389,095	\$ 6,096,326
Capital Improvements	1,852,420	4,249,436	4,980,180
Victims' Assistance	21,150	21,500	21,500
Unrestricted	<u>8,038,072</u>	<u>11,071,166</u>	<u>13,094,797</u>
<b>Total Fund Balances</b>	<b>18,382,057</b>	<b>21,731,197</b>	<b>24,192,803</b>
Employees Receivable	126,246	-	-
Capital Assets -Net	14,400,871	14,855,113	14,891,113
Net Pension Liability	(2,716,852)	(2,716,852)	(2,716,852)
GO Bond Liability	<u>(2,667,000)</u>	<u>(2,334,000)</u>	<u>(2,001,000)</u>
<b>Total Net Position</b>	<b>\$ 27,525,322</b>	<b>\$ 31,535,458</b>	<b>\$ 34,366,064</b>

Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2018-19</u>	<u>Proposed FY 2019-20</u>	<u>Change</u>	<u>%</u>
Administration	\$631,405	\$663,025	\$ 31,621	5%
Communications	198,253	204,664	6,410	3%
Community Development Services	688,958	777,466	88,508	13%
Council	4,360	7,000	2,640	61%
Court	22,403	21,906	(498)	-2%
Environmental	488,100	527,499	39,399	8%
Finance	539,006	546,967	7,960	1%
Infrastructure, CERT	600,625	348,210	(252,415)	-42%
Operations	1,920,433	1,983,169	62,736	3%
Public Safety	665,952	1,007,849	341,897	51%
Public Works	<u>161,438</u>	<u>82,786</u>	<u>(78,652)</u>	<u>-49%</u>
	\$5,920,934	\$6,170,539	\$249,606	4%

**Town of Kiawah Island  
FTE Report**

Department	Projected FY2019 FTE	Budgeted FY2020 FTE
Environmental	2	2
Administration	2	2
Communication	2	2
Community Development Services	6	7
Financial	4	4
Public Works	1	1
Total Regular Employees	17	18
Off Duty Deputies	10	3
CCSO Deputies	1	4

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2020  
 ALL FUNDS

	General Fund	State Account Tax	County Account Tax	Local Account Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
<b>BEGINNING FUND BALANCE - 6/30/18 AUDITED</b>										
<b>SOURCES:</b>										
REVENUES	\$ 8,938,072	\$ 100,463	\$ 1,327,092	\$ 4,088,936	\$ 35,174	\$ 2,916,750	\$ 21,500	\$ -	\$ 1,852,420	\$ 18,382,407
TRANSFERS IN	6,819,315	1,575,667	514,000	1,077,760	45,000	627,320	10,000	15,000	30,000	10,714,062
TOTAL	7,298,673	1,575,667	514,000	1,077,760	45,000	627,320	10,000	378,993	2,737,502	3,580,952
<b>USES:</b>										
EXPENDITURES	3,322,750	1,568,200	620,965	424,387	-	215,149	10,000	378,993	370,586	6,911,030
CAPITAL OUTLAY	454,242	-	-	1,304,902	50,000	1,137,464	-	-	-	454,242
TRANSFERS OUT	488,589	1,568,200	620,965	2,329,289	50,000	1,352,613	10,000	378,993	370,586	3,580,952
TOTAL	4,265,578	1,568,200	620,965	2,329,289	50,000	1,352,613	10,000	378,993	370,586	10,946,224
<b>ENDING FUND BALANCE - 6/30/19 PROJECTED</b>	11,071,166	107,930	1,220,127	2,837,407	30,174	2,193,457	21,500	-	4,249,436	21,731,197
<b>SOURCES:</b>										
REVENUES	5,509,378	1,601,898	522,000	1,107,993	45,000	638,866	10,000	-	30,000	10,464,926
TRANSFERS IN	238,000	1,601,898	522,000	1,107,993	45,000	638,866	10,000	377,459	1,053,122	1,878,580
TOTAL	6,747,378	1,601,898	522,000	1,107,993	45,000	638,866	10,000	377,459	1,093,122	12,143,506
<b>USES:</b>										
EXPENDITURES	4,207,371	1,580,506	514,965	694,892	-	219,780	10,000	377,459	-	7,604,943
CAPITAL OUTLAY	36,000	-	-	-	-	-	-	-	-	36,000
TRANSFERS OUT	480,378	-	-	890,656	50,000	257,547	-	-	-	1,678,580
DEBT SERVICE	-	-	-	-	50,000	-	-	-	-	50,000
TOTAL	4,723,749	1,680,506	514,965	1,585,548	50,000	477,287	10,000	377,459	382,378	9,681,901
NET CHANGE	2,023,631	21,182	7,035	(477,555)	(5,000)	161,570	-	-	730,744	2,461,606
<b>BUDGETED ENDING FUND BALANCE - 6/30/20</b>	\$ 13,094,797	\$ 129,112	\$ 1,227,162	\$ 2,359,852	\$ 25,174	\$ 2,355,027	\$ 21,500	\$ -	\$ 4,980,180	\$ 24,192,803

TOWN OF KIAWAH ISLAND  
BUDGET FOR YEAR ENDED 6/30/20  
ALL FUNDS

	2018-2019 Budget									
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Total Funds Budget
<b>Revenues &amp; Other Sources:</b>										
Accommodations Tax	\$ 106,510	\$ 1,586,688	\$ 492,000	\$ 1,037,993	\$ -	\$ 598,866	\$ -	\$ -	\$ -	\$ 3,225,191
Hospitality Tax	-	-	-	-	-	-	-	-	-	598,866
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,333,980	-	-	-	-	-	-	-	-	2,333,980
Building Permits	1,121,173	-	-	-	-	-	-	-	-	1,121,173
Building Permits/Special Projects	650,000	-	-	-	-	-	-	-	-	650,000
Local Option Sales Tax	572,128	-	-	-	-	-	-	-	-	572,128
Franchise Fee - Electric	427,588	-	-	-	-	-	-	-	-	427,588
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	155,000	-	-	-	-	-	-	-	-	155,000
Fines & Forfeitures	45,000	-	-	-	-	-	-	-	-	45,000
Interest Revenue	150,000	15,000	30,000	70,000	-	50,000	10,000	-	30,000	345,000
Solid Waste Collections	566,000	-	-	-	-	-	-	-	-	566,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	35,000
Transfers In	238,000	-	-	-	-	-	-	-	-	238,000
<b>Total Revenues &amp; Other Sources</b>	<b>6,747,378</b>	<b>1,601,688</b>	<b>522,000</b>	<b>1,107,993</b>	<b>45,000</b>	<b>638,866</b>	<b>10,000</b>	<b>377,459</b>	<b>1,093,122</b>	<b>12,143,506</b>
<b>Expenditures &amp; Uses:</b>										
Salary and Benefits/Regular Employees	1,529,500	-	-	138,658	-	-	-	74,459	-	1,742,617
Salary and Benefits/Deputies	72,747	382,000	-	35,898	-	-	-	-	-	491,645
Public Safety/CCSO Contract	75,412	-	-	427,335	-	-	-	-	-	502,748
Utilities & Supplies	140,950	-	25,000	2,500	-	71,750	-	3,000	-	243,200
Advertising	4,500	-	-	-	-	-	-	-	-	4,500
Communication	49,688	-	-	-	-	-	-	-	-	49,688
Waste Management	975,000	-	30,000	53,000	-	-	-	-	-	1,058,000
Printing	31,650	-	-	-	-	-	-	-	-	31,650
Professional Services	140,000	-	-	-	-	-	-	-	-	140,000
Consulting	318,000	-	-	-	-	-	-	-	-	318,000
Maintenance	305,320	-	14,200	-	-	148,000	-	-	-	467,520
Insurance	139,721	-	-	-	-	-	-	-	-	139,721
Travel & Training	56,500	-	-	-	-	-	-	-	-	56,500
Rentals	41,000	-	-	-	-	-	-	-	-	41,000
Tourism Related Cost	-	1,198,506	445,765	7,500	-	-	-	297,000	-	1,948,771
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	6,000	-	-	30,000	-	-	-	-	-	36,000
Other	156,383	-	-	-	-	-	-	-	-	156,383
Contingency	50,000	-	-	-	-	-	-	3,000	-	53,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers Out	480,378	-	-	890,655	50,000	257,547	-	362,378	-	1,578,580
<b>Total Expenditures &amp; Uses</b>	<b>4,723,749</b>	<b>1,580,506</b>	<b>514,965</b>	<b>1,595,548</b>	<b>50,000</b>	<b>477,297</b>	<b>10,000</b>	<b>377,459</b>	<b>362,378</b>	<b>9,681,902</b>
<b>Change in Fund Balance</b>	<b>\$ 2,023,629</b>	<b>\$ 21,182</b>	<b>\$ 7,035</b>	<b>\$ (477,555)</b>	<b>\$ (5,000)</b>	<b>\$ 161,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 730,744</b>	<b>\$ 2,461,604</b>

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

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications/Notes
<b>GENERAL FUND</b>									
<b>REVENUES:</b>									
BUSINESS LICENSE REVENUE	2,265,000	2,265,000	2,265,000	2,335,950	67,950	3%	\$ 67,950	3%	Based on the trend-3% increase
STATE ACCOMMODATIONS TAX	112,200	112,200	112,200	108,510	(3,690)	-3%	(3,690)	2%	First \$25K plus 5% of STRATX
AID TO SUBDIVISION	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	571,815	571,815	566,000	566,000	(5,815)	-1%	-	0%	Based on the new fee schedule
PLANNING FEES	10,000	10,000	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	1,088,517	1,088,517	1,088,517	1,121,173	32,656	3%	32,656	3%	Based on the trend-3% increase
BUILDING PERMITS/SPECIAL PROJECTS	871,000	871,000	871,000	650,000	(221,000)	-25%	(221,000)	-25%	Estimate for permits for Senior Living facility (\$125M)
LOCAL OPTIONS SALES TAX	556,464	556,464	556,464	572,128	16,664	3%	16,664	3%	Based on the trend-3% increase
FRANCHISE FEE - ELECTRIC	392,858	392,858	415,134	427,588	34,730	9%	14,454	3%	\$300K or 30% of Island Beach Services gross receipts
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	300,000	300,000	-	0%	-	0%	Based on current year actuals
COURT FEES - OTHER	155,000	155,000	155,000	155,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES - FINES & FORF	45,900	45,900	45,000	45,000	(900)	-2%	-	0%	Based on current year actuals
INTEREST REVENUE	100,000	100,000	150,000	150,000	50,000	50%	-	0%	Approximately 2% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES			215,000			100%	(215,000)	-100%	FEIMA Reimbursement and restitution payments
<b>TOTAL REVENUES</b>	<b>6,538,754</b>	<b>6,538,754</b>	<b>6,819,315</b>	<b>6,509,376</b>	<b>(29,376)</b>	<b>0%</b>	<b>(29,376)</b>	<b>-5%</b>	

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

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications/Notes
<b>EXPENDITURES:</b>									
SALARIES, PR TAXES & BENEF/REG EMPLOYEE	1,697,559	1,697,559	1,690,215	1,742,617	45,058	3%	112,402	7%	Salaries for current employees
SALARIES, PR TAXES & BENEF/DEPUTIES	413,504	413,504	473,676	491,645	78,140	19%	17,968	4%	Salaries for off duty deputies
DEPUTIES CONTRACTED WITH CCSSO	690,000	690,000	178,820	502,748	(187,252)	-27%	323,829	161%	Deputies contracted with CCSSO
UTILITIES & SUPPLIES:									
UTILITIES	160,000	160,000	155,000	155,000	(5,000)	-3%	-	0%	Based on current year actuals and estimates for the New Town Hall
GENERAL	75,842	75,842	69,732	69,000	(8,442)	-8%	268	0%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	18,000	18,000	48,257	19,200	1,200	7%	(29,057)	-30%	Estimate for new 4 computers, server and blue beam software
ADVERTISING	6,200	6,200	4,500	4,500	(1,700)	-27%	-	0%	Based on current year actuals
COMMUNICATION									
CELL PHONES & IPADS	21,780	21,780	17,581	15,188	(6,592)	-30%	(2,393)	-14%	Based on current year actuals for Town's employees
REGULAR PHONES	32,000	32,000	33,452	34,500	2,500	8%	1,049	3%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,055,000	1,055,000	1,022,086	1,056,000	3,000	0%	35,914	4%	Based on Carolina Waste contract, plus office cleaning and misc.
PRINTING	28,000	28,000	31,500	31,650	3,650	13%	150	0%	Based on current year actuals
PROFESSIONAL SERVICES	177,000	177,000	145,935	140,000	(37,000)	-21%	(5,935)	-4%	Town Attorney, 3rd party plan reviewer, annual audit and emergency management consultant
CONSULTING	86,000	86,000	172,300	318,000	232,000	270%	145,700	85%	Estimate for various consulting work, including engineering for KI Parkway, Duncan Parnell
MAINTENANCE	466,424	466,424	426,700	457,520	21,096	5%	40,620	10%	Building maint., island wide landscaping and road maint., and software maint.
INSURANCE	121,098	121,098	114,709	139,721	18,623	15%	25,012	22%	IRF announced 23-25% increase
TRAVEL & TRAINING	59,500	59,500	49,500	56,500	(2,000)	-3%	7,000	14%	Based on current year actuals
RENTALS	46,500	46,500	41,000	41,000	(5,500)	-12%	-	0%	Based on current year actuals
TOURISM & RECREATIONS	596,265	596,265	563,760	551,265	(5,000)	-1%	(12,495)	-2%	Based on current year actuals
CONTRIBUTIONS	150,000	150,000	150,000	150,000	(5,000)	0%	(418,242)	-92%	Based on current year actuals
CAPITAL OUTLAY	514,000	514,000	454,242	38,000	(476,000)	-93%	7,550	0%	Based on current year actuals
OTHER	136,300	136,300	134,965	142,516	6,216	5%	-	0%	Based on current year actuals
CONTINGENCY	50,000	50,000	50,000	50,000	-	0%	-	0%	Based on current year actuals
NON BUDGETED COST	-	-	46,214	-	-	#DIV/0!	(66,214)	-100%	
TOTAL EXPENDITURES	6,539,972	6,539,972	6,013,145	6,216,570	(323,403)	-5%	263,426	3%	
ALLOCATION TO SATAX	485,000	485,000	465,000	482,000	(3,000)	-1%	(3,000)	-1%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	513,465	513,465	992,623	505,465	(8,000)	-2%	(487,398)	-49%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	513,465	513,465	992,623	929,526	415,061	81%	(63,297)	-6%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	219,750	219,750	-	0%	-	0%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	50,940	50,940	50,940	74,463	13,519	22%	13,519	22%	Consolidated amount for various departments
TOTAL NET EXPENDITURES	4,747,353	4,747,353	3,322,750	4,905,371	(726,463)	-15%	682,620	21%	
<b>OTHER FINANCING USES/SOURCES:</b>									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	370,586	370,586	370,586	362,378	(8,208)	-2%	(8,208)	-2%	
EXCESS OF REVENUES OVER EXPENDITURES	1,575,491	498,753	3,007,979	2,033,650	1,524,877	305%	(934,348)	-33%	
TOTAL OTHER FINANCING USES/SOURCES	2,054,077	897,339	3,496,565	2,504,008	1,516,669	154%	(932,557)	-23%	
TOTAL EXPENDITURES & OTHER USES	5,811,420	5,734,692	6,819,315	6,599,378	774,686	14%	\$ (309,937)	-5%	

	2018-2019 Budget		2016-2019 Amended Budget		Annualized 2018/2019		2019-2020 Proposed Budget		FY 19 Budget		FY 19 Projections		FY 19 Projections		Justifications
	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	
<b>Department: 40200 - ADMINISTRATION</b>															
<b>TOWN ADMINISTRATION</b>															
SALARIES - REGULAR EMPLOYEES	174,000		174,000		175,566		182,214		8,244	5%	8,678	5%	8,678	5%	Salaries for Town Administrator, clerk
OVERTIME	1,200		1,200		-		1,200		-	0%	-	0%	1,200	100%	
SALARIES - TEMPORARY	20,000		20,000		-		10,000	-10%	(10,000)	-50%	10,000	100%	10,000	100%	
BONUS	5,000		5,000		2,368		5,000		-	0%	5,000	100%	5,000	100%	
INSURANCE - MEDICAL	18,030		18,030		17,910	-0.6%	18,829	4.4%	799	4%	919	5%	919	5%	
FICA ER MATCH	13,308		13,308		13,278	-0.2%	13,942	4.9%	634	5%	684	4%	684	5%	
RETIREMENT MATCH	27,363		27,363		27,363	0%	31,911	16.3%	4,548	17%	4,806	6%	4,806	17%	
WORKERS COMPENSATION COSTS	35,000		35,000		25,183	-28%	30,000	-14%	(5,000)	-14%	4,812	14%	4,812	14%	
CATERING COSTS	30,000		30,000		30,000	0%	30,000	0%	-	0%	-	0%	-	0%	Christmas Dinner - \$20K; Employee Appreciation Event - \$10K
PROFESSIONAL SERVICES	65,000		65,000		65,000	0%	85,000	28%	20,000	31%	20,000	31%	20,000	31%	Town Attorney - \$65K
CONSULTANTS	10,000		10,000		18,500	85%	10,000	0%	-	0%	(8,500)	-85%	(8,500)	-85%	Other consultant work - \$10K
TELEPHONE-CELL	2,400		2,400		2,400	0%	2,400	0%	-	0%	-	0%	-	0%	Based on cost for 1 cell phone, iPads and mill
TRAVEL & TRAINING	12,000		12,000		12,000	0%	12,000	0%	-	0%	-	0%	-	0%	Estimate SCAPA, ICHM, SCCCHA (Stephanie T) & training for Petra (Clerk Institute)
DUES	4,450		4,450		4,450	0%	4,450	0%	(450)	-10%	(450)	-10%	(450)	-10%	Estimate SCAPA, ICHM, SCCCHA, UU (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000		1,000		1,000	0%	1,000	0%	-	0%	-	0%	-	0%	Estimate for advertising
ADVERTISING COSTS	5,000		5,000		4,000	-20%	4,000	-20%	(1,000)	-20%	(1,000)	-20%	(1,000)	-20%	Hurricane Awareness Event - \$7K; Volunteer Appreciation Event - \$7K; and SSK various community activity
COMMUNITY ACTIVITIES	15,000		15,000		15,000	0%	19,000	27%	4,000	27%	4,000	27%	4,000	27%	Charitable contributions
COMMUNITY OUTREACH	150,000		150,000		150,000	0%	150,000	0%	-	0%	-	0%	-	0%	Based on current year actuals
SUPPLIES - OFFICE	15,000		15,000		15,000	0%	15,000	0%	-	0%	-	0%	-	0%	Charitable contributions
SUPPLIES - OTHER	2,000		2,000		2,000	0%	2,000	0%	-	0%	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	15,000		15,000		15,000	0%	15,000	0%	-	0%	-	0%	-	0%	Munido copies of supplement to zoning, SC Code of Laws
MISCELLANEOUS EXPEND	2,500		2,500		2,500	0%	2,500	0%	-	0%	-	0%	-	0%	Includes Medicare cost
COMPUTER & SOFTWARE MINOR	2,500		2,500		2,500	0%	5,500	112%	3,000	120%	3,000	120%	3,000	120%	Purchased Desktop for Stephanie T
	<b>658,251</b>		<b>658,251</b>		<b>631,405</b>	-4%	<b>663,029</b>	1%	<b>4,774</b>	1%	<b>31,821</b>	5%	<b>31,821</b>	5%	
<b>COUNCIL DEPARTMENT</b>															
RENTAL - FACILITIES COST	6,500		6,500		1,000	-23%	1,000	-85%	(5,500)	-85%	(5,500)	-85%	(5,500)	-85%	Mainly HLAD and IMSC Annual Meeting
TRAVEL & TRAINING	5,000		5,000		1,000	-80%	5,000	0%	-	0%	4,000	80%	4,000	80%	
TELEPHONE-CELL	4,500		4,500		1,360	-70%	-	-100%	(4,500)	-100%	(1,360)	-30%	(1,360)	-30%	
SUPPLIES - OFFICE	3,000		3,000		1,000	-67%	1,000	0%	-	0%	-	0%	-	0%	
	<b>17,000</b>		<b>17,000</b>		<b>4,360</b>	-74%	<b>7,000</b>	-59%	<b>(10,000)</b>	-59%	<b>2,640</b>	16%	<b>2,640</b>	16%	
<b>TOTAL ADMINISTRATION</b>	<b>675,251</b>		<b>675,251</b>		<b>635,765</b>	-6%	<b>670,029</b>	-1%	<b>(5,226)</b>	-1%	<b>34,261</b>	5%	<b>34,261</b>	5%	

	2018-2019		2018-2019		2019-2020		FY 19		FY 19		Justifications	
	Budget	Amended Budget	Annualized 2018/2019	Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change				
Department: 4000 - ENVIRONMENTAL												
SALARIES - REGULAR EMPLOYEES	\$ 155,000	\$ 155,000	\$ 154,130	\$ 161,837	\$ 6,837	4%	\$ 7,707	5%				Sabbatic for Town's biologist and an assistant
FICKER MATCH	11,750	11,750	11,750	12,381	590	5%	591	5%				
INSURANCE - MEDICAL	27,254	27,254	27,134	27,254	-	0%	120	0%				
RETIREMENT MATCH	25,440	25,440	25,441	28,182	2,742	11%	2,740	11%				Tallow (see control deer survey)
PROFESSIONAL SERVICES	1,000	1,000	-	9,000	8,000	800%	9,000	100%				3 vehicles (Toyota Tacoma, Massimo LTV, Amphibious Vehicle)
REPAIR AND MAINT - VEHICLES	5,000	5,000	10,000	6,000	1,000	20%	(4,000)	(40%)				Based on cost for 2 cell phones and 2 iPad
TELEPHONE-CELL	3,000	3,000	3,000	3,000	-	0%	-	0%				ARGIS (\$1500), website
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,500	2,500	500	25%	500	25%				20% increase
INSURANCE-AUTO	776	776	705	846	70	9%	141	20%				
DUES	400	400	400	500	100	25%	100	25%				
SUBSCRIPTIONS	600	600	600	500	(100)	(17%)	(100)	(17%)				
PRINTING	1,000	1,000	-	3,500	3,500	350%	-	0%				
TRAVEL & TRAINING	3,500	3,500	3,500	3,500	-	0%	-	0%				
TURTLE PATROL EXPENDITURES	4,500	4,500	7,500	7,500	3,000	67%	-	0%				
BEACH MONITORING & REPAIRS	80,000	80,000	80,000	70,000	(10,000)	(13%)	(10,000)	(13%)				CSE Beach Survey, East End Mitigation
RESEARCH	45,000	45,000	45,000	42,000	(3,000)	(7%)	(3,000)	(7%)				Beckst GPS, Bird Banding, Alligator GPS
COMMUNITY OUTREACH	4,500	4,500	4,500	4,000	(500)	(11%)	(500)	(11%)				School groups and OWLS
PROGRAMS	25,000	25,000	25,000	30,000	5,000	20%	5,000	20%				Daphia Stewardship, GrowNative, Bucebird Boxes, etc.
KI CONSERVANCY	70,000	70,000	70,000	70,000	-	0%	-	0%				Funding for projects contingent on Town's approval
FISH STUDIES & EQUIPMENT	6,000	6,000	6,000	6,000	-	0%	-	0%				Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	0%				Monthly monitoring, plantings, maintenance
SUPPLIES - OFFICE	500	500	500	500	-	0%	-	0%				
SUPPLIES - OTHER	1,200	1,200	1,200	1,200	-	0%	-	0%				
UNIFORMS	1,500	1,500	1,500	1,500	-	0%	-	0%				
VEHICLES	35,000	35,000	30,000	30,000	(5,000)	(14%)	30,000	100%				Replace 2015 Tacoma
BOOKS & PERIODICALS	200	200	200	300	100	50%	100	50%				
EQUIPMENT - MINOR	2,000	2,000	2,000	2,000	-	0%	-	0%				
COMPUTER & SOFTWARE - MINOR	2,500	2,500	1,000	2,000	(500)	(20%)	(500)	(20%)				
TOTAL DEPARTMENT EXPENDITURES	519,659	519,659	488,100	527,489	7,840	2%	39,389	8%				
ALLOCATION TO LOCAL ATAX:												
60% OF SALARIES, PR TAXES, AND BENEFIT:	131,680	131,680	131,687	137,792	137,792		137,792					
VEHICLES	35,000	35,000	7,500	7,500	-		7,500					
TURTLE PATROL COST	4,500	4,500	138,597	175,292	171,190		171,190					
ALLOCATION TO COUNTY ATAX												
RESEARCH	45,000	45,000	45,000	42,000								
BEACH MONITORING & REPAIRS	100,000	100,000	80,000	70,000								
KI CONSERVANCY	77,000	77,000	70,000	70,000								
PROGRAMS	35,000	35,000	25,000	30,000								
FISH STUDIES & EQUIPMENT	7,000	7,000	6,000	6,000								
POND MANAGEMENT	5,000	5,000	5,000	5,000								
TOTAL NET EXPENDITURES	\$ 84,469	\$ 84,469	\$ 123,503	\$ 129,207	\$ 44,738	53%	\$ 5,704	5%				



	2018-2019		2018-2019		2019-2020		FY 19		FY 19		FY 19		Justifications
	Budget	Amended Budget	Actualized 2018/2019	Proposed Budget	FY 19 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change					
<b>Department: 40500 - COMMUNICATIONS</b>													
SALARIES - REGULAR EMPLOYEES	\$ 97,000	\$ 97,000	\$ 113,600	\$ 119,280	\$ 22,280	23%	\$ 5,680	5%					Salaries for Communication Specialist and Assistant
OVERTIME	2,000	2,000	500	500	(1,500)	-75%	-	0%					
INSURANCE - MEDICAL	15,523	15,523	15,403	16,146	623	4%	743	5%					
FICA ER MATCH	7,390	7,390	8,690	9,125	1,735	23%	435	5%					
RETIREMENT MATCH	15,223	15,223	16,540	15,223	-	0%	(1,317)	-8%					
TELEPHONE-CELL	720	720	720	720	-	0%	-	0%					
REPAIR AND MAINTENANCE - SOFTWARE	8,000	8,000	8,000	8,720	720	9%	720	9%					Cost for 1 cell phone \$60 per month
PUBLISHING & PROMOTIONS	6,000	6,000	6,000	5,000	(1,000)	-17%	(1,000)	-17%					Adbrite \$1,400, Constant Contact \$1,760, Web O&A \$3,000, Amazon web hosting \$300, Town App \$1,500, survey Monkey \$720
TRAVEL & TRAINING	16,000	16,000	19,000	20,180	4,180	26%	1,180	6%					Arwork \$1,250, Facebook \$400, P&C \$1,690, Grammarly \$360, magnets for rentals \$1,000
SUPPLIES - OFFICE	4,000	4,000	2,000	4,000	-	0%	2,000	100%					Town Notes \$19,200, Joomag \$950
SUPPLIES - OTHER	1,200	1,200	800	800	(400)	-33%	-	0%					Estimate for registration fees and travel to attend conferences and courses
COMPUTER & SOFTWARE - MINOR	600	600	-	(600)	(600)	-100%	-	-100%					Estimate for office supplies
MISCELLANEOUS EXPEND	6,000	6,000	6,000	4,000	(2,000)	-33%	(2,000)	-33%					2 IMac desktops
TOTAL DEPARTMENT EXPENDITURES	180,656	180,656	192,253	204,664	24,008	13%	6,410	3%					75% of Salaries, payroll taxes and benefits of Communication Assistant and Des's Communication Specialist
ALLOCATION TO ARTS & CULTURAL FUND	60,940	60,940	70,018	74,459	13,519	22%	4,440	6%					
TOTAL NET EXPENDITURES	119,716	119,716	122,235	130,205	10,489	9%	1,970	2%					
<b>Department: 40600 - COURT DEPARTMENT</b>													
SALARIES - REGULAR EMPLOYEES	12,854	12,854	12,888	13,532	678	5%	644	5%					30% of Sherry's salary
INSURANCE - MEDICAL	1,976	1,976	1,993	2,057	81	4%	74	4%					
FICA ER MATCH	984	984	988	1,035	51	5%	49	5%					
RETIREMENT MATCH	1,844	1,844	1,876	2,111	267	14%	234	12%					
TELEPHONE-CELL	1,200	1,200	1,200	1,200	-	0%	-	0%					Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	1,500	1,500	-	0%	-	0%					Estimate for registration fees and travel to attend conferences for the Judge
DUES	260	260	260	260	-	0%	-	0%					Based on current year actuals
SUPPLIES-OFFICE	200	200	1,700	200	-	0%	(1,500)	-88%					
TOTAL NET EXPENDITURES	20,816	20,816	22,403	21,906	1,087	5%	(508)	-2%					

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget		FY 19 Projections		Justifications
					\$	% Change	\$	% Change	
Department: 40800 - PUBLIC SAFETY DEPARTMENT									
SALARIES - DEPUTIES	\$ 336,772	\$ 336,772	\$ 375,238	\$ 397,295	\$ 60,523	18%	\$ 22,057	6%	Based on the current contract for 2nd and 3rd shift
OVERTIME	5,000	5,000	20,000	5,000	-	0%	(15,000)	-75%	
FICA ER MATCH	26,268	26,269	29,124	30,776	4,507	17%	1,632	6%	
RETIREMENT MATCH	45,464	45,464	49,314	58,574	13,110	29%	9,260	19%	
COUNTY DEPUTY VEHICLE FEES	7,300	7,300	7,300	7,300	-	0%	-	0%	Based on current contract - \$10 per deputy per shift
COUNTY RADIO COSTS	3,255	3,255	6,156	6,156	2,901	89%	-	0%	Based on the assumption 1st shift is contracted with CCSC (4 deputies)
CCSC CONTRACT	630,000	630,000	178,820	502,748	(127,252)	-20%	323,928	51%	
TOTAL DEPARTMENT EXPENDITURES	1,114,058	1,114,059	685,852	1,077,649	(106,211)	-10%	341,697	31%	
ALLOCATION TO STATE ATAX	386,000	386,000	386,000	386,000	(3,000)	-1%	(3,000)	-1%	
ALLOCATION TO LOCAL ATAX	591,951	591,951	191,059	465,294	(89,717)	NA	235,175	156%	85% of public safety cost, allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	167,109	167,109	99,893	162,615	(4,494)	-3%	62,722	63%	
Department: 40800 - PUBLIC WORKS									
SALARIES	81,000	81,000	86,836	42,000	(39,000)	-48%	(44,890)	-107%	Salary for 1 employee
INSURANCE - MEDICAL	11,397	11,397	11,952	11,952	565	5%	565	5%	
FICA ER MATCH	6,171	6,171	6,111	6,417	246	4%	506	8%	
RETIREMENT MATCH	12,223	12,223	13,631	6,535	(5,688)	-47%	(7,090)	-103%	
REPAIR AND MAINT - VEHICLES	3,000	3,000	10,000	5,000	2,000	67%	(5,000)	-100%	
TELEPHONE-CELL	1,472	1,472	3,023	2,000	528	36%	416	20%	
INSURANCE-AUTO	1,370	1,370	1,665	2,081	711	52%	(24,092)	-100%	
VEHICLE	30,000	30,000	24,082	3,000	(30,000)	-100%	1,000	33%	
TRAVEL & TRAINING	3,000	3,000	2,000	2,000	-	0%	169	6%	
SUPPLIES - OFFICE	2,000	2,000	1,832	800	-	0%	-	0%	Computer for new employee
UNIFORMS	800	800	800	800	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	-	-	-	1,000	1,000	NA	1,000	100%	
TOTAL NET EXPENDITURES	152,422	152,422	161,438	82,765	(69,657)	NA	(78,652)	-49%	

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 18 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications
SALARIES	\$ 465,000	\$ 465,000	\$ 464,028	\$ 485,542	\$ 20,542	4%	\$ 61,514	15%	Salaries for Community Dev. Services- 7 employees
OVERTIME	3,500	3,500	500	500	(3,000)	-85%	-	0%	
INSURANCE - MEDICAL	65,662	65,662	63,625	68,528	657	1%	2,504	5%	
FICA ERMATCH	31,729	31,729	31,463	37,144	5,415	17%	5,681	18%	
RETIREMENT MATCH	64,949	64,949	64,442	60,110	15,161	23%	15,668	24%	
TUITION REIMBURSEMENT	7,000	7,000	7,000	7,000	-	0%	-	0%	50% Tuition reimbursement for one employee
ADVERTISING COSTS	1,200	1,200	500	500	(700)	-58%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for BZA meetings
PROFESSIONAL SERVICES	15,000	15,000	9,000	9,000	(6,000)	-40%	-	0%	Duncan & Parnell document services
CONSULTING	60,000	60,000	30,000	30,000	(30,000)	-50%	-	0%	Engineering firm for Assisted Living facility
REPAIR AND MAINT - VEHICLES	19,824	19,824	5,000	5,000	(14,824)	-75%	-	0%	An estimate for gas and repairs for 5 vehicles
REPAIR AND MAINT - SOFTWARE	600	600	300	300	(300)	-50%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE CELL	7,630	7,630	5,000	5,000	(2,630)	-34%	-	0%	Cost for 5 cell phones and 2 pads
INSURANCE-AUTO	5,478	5,478	5,200	6,240	762	14%	1,040	20%	20% increase in premiums
VEHICLES	4,055	4,055	2,500	2,500	(1,555)	-38%	-	0%	Estimate for dues
TRAVEL & TRAINING	35,000	35,000	-	-	(35,000)	-100%	-	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	19,500	19,500	19,500	19,500	-	0%	-	0%	Including departmental copiers, and supplies
SUPPLIES - OTHER	7,482	7,482	3,000	3,000	(4,482)	-60%	-	0%	Safety equipment-replacement of safety items in disaster gp boxes
UNIFORMS	2,950	2,950	1,500	1,500	(1,450)	-49%	-	0%	7-staff members uniforms
MISCELLANEOUS	4,400	4,400	4,400	4,400	-	0%	-	0%	Plate and registration check
EQUIPMENT MINOR	120	120	4,000	4,000	3,880	NA	-	0%	
COMPUTER & SOFTWARE - MINOR	10,200	10,200	1,500	1,500	(8,700)	-85%	-	0%	Bluebeam software
	3,200	3,200	1,500	3,200	-	0%	1,700	113%	
	\$ 839,659	\$ 839,659	\$ 638,958	\$ 777,486	\$ (62,191)	-7%	\$ 80,508	13%	

Department: 41000 - OPERATIONS

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications
WATER & SEWAGE	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0%	\$ -	0%	
SOLID WASTE DISPOSAL	957,000	957,000	950,000	950,000	3,000	0%	-	0%	Contract with CWI (new compactors, beach excluded), Chas recycling fee-\$55k, plus \$10k misc. misc-\$2.8K
CUSTOMER COSTS	45,000	45,000	20,000	45,000	(5,000)	0%	25,000	125%	Based on the Grecoery contract \$180K, indoor plants-\$4K, and misc projects/repairs-28K
LANDSCAPING COSTS - MINOR	220,000	220,000	200,000	215,000	(5,000)	-2%	15,000	8%	Based on the contract with Island Services
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	5	0%	Based on the contract with Carolina Waste, plus \$10K for vehicle access repairs
BEACH UPKEEP	53,000	53,000	42,000	53,000	(7,000)	-22%	11,000	26%	HVAC, generator annual service,
REPAIR AND MAINT. - BUILDING	32,000	32,000	30,000	25,000	(7,000)	-22%	(5,000)	-17%	Misc equipment repairs
REPAIR AND MAINT. - EQUIPMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	Pest and mosquito control and termite bond
PEST CONTROL COSTS	7,000	7,000	5,800	5,800	(1,200)	-17%	-	0%	Estimate for copier leaser, based on current year actuals
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	19% increase in premiums
INSURANCE - DATA PRO	454	454	442	508	54	12%	66	15%	25% increase in premiums
INSURANCE - LIAB/TOR	32,130	32,130	29,549	36,503	4,806	15%	7,397	25%	33% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPERTY	11,370	11,370	11,275	12,662	1,292	11%	1,387	12%	25% increase in premiums
INSURANCE - D&O	34,696	34,696	27,698	34,998	32	0%	7,000	25%	25% increase in premiums
TELEPHONE - REGULAR	20,000	20,000	22,000	22,500	2,500	13%	500	2%	Based on current year actuals for internet (ATT), cable and phones (Comcast)
EMERGENCY COMMUNICATION COST	12,000	12,000	11,492	12,000	(2,000)	0%	548	5%	Monthly charges for satellite phones and Coda Red
SECURITY SYSTEM COSTS	8,000	8,000	6,000	6,000	-	-25%	-	0%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	15,000	15,000	10,400	15,000	(5,000)	-8%	4,600	44%	Misc repairs to signs
ELECTRICITY COSTS	60,000	60,000	55,000	55,000	(5,000)	-8%	-	0%	New server
SIGNS & FENCES - MINOR COSTS	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	Assumed funding for Beach Patrol as the same level as in FY19
EQUIPMENT - MINOR	30,000	30,000	10,757	8,000	(24,000)	-80%	(4,757)	-44%	Beach Patrol
	2,016,684	2,016,684	1,920,433	1,983,169	(33,516)	-2%	62,706	3%	Beach upkeep
ALLOCATION TO STATE ATAX	100,000	100,000	100,000	100,000	-	0%	-	0%	
ALLOCATION TO COUNTY ATAX	282,465	282,465	289,965	282,465	-	0%	(7,500)	-3%	
ALLOCATION TO LOCAL ATAX	53,000	53,000	53,000	53,000	-	0%	4,601	0%	
ALLOCATION TO HOSPITALITY ATAX	219,250	219,250	215,149	219,250	-	0%	-	2%	
TOTAL NET EXPENDITURES	\$ 1,361,469	\$ 1,361,469	\$ 1,262,319	\$ 1,327,954	\$ (33,516)	-2%	\$ 65,635	5%	

	2018-2019 Budget		2018-2019 Amended Budget		Annualized 2018/2019		2019-2020 Proposed Budget		FY 19 Budget \$ Change		FY 19 Budget % Change		FY 19 Projections \$ Change		FY 19 Projections % Change		Justifications
Department: 40400 - ROADS AND BRIDGE																	
REPAIR AND MAINT ROADS	\$ 300,000	\$ 300,000	\$ 485,150	\$ 25,000	\$ (275,000)	-92%	\$ (400,150)	-94%									Patching and repairs
GENERAL INSURANCE - BRIDGE	29,077	29,077	32,676	39,210	10,133	35%	6,535	20%									Estimate for bridge insurance -20% increase
PROFESSIONAL SERVICES	50,000	50,000	139,800	280,000	230,000	460%	141,200	102%									Estimate for engineering and landscape architect for KI Parkway
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%									Estimate for misc.
	380,077	380,077	597,625	345,210	(34,867)	-9%	(252,415)	-42%									
ALLOCATION TO LOCAL ATAX	-	-	479,358	238,000	205,266	NA	(103,630)	-22%									Allocate 85%
TOTAL NET EXPENDITURES	380,077	380,077	118,288	107,210	(240,132)	-59%	(147,735)	-128%									
Department: 41400 - CERT TEAM																	
CERT TEAM	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0%	\$ -	0%									
	3,000	3,000	3,000	3,000	-	0%	-	0%									

TOWN OF KIKWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 STATE ACCOMMODATION TAX FUND

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,560,667	\$ 1,560,667	\$ 1,560,667	\$ 1,596,698	\$ 26,021	2%	\$ 26,021	2%	Based on the trend-2% increase
INTEREST REVENUE	5,000	5,000	15,000	15,000	10,000	200%	-	0%	Steadily growing rate of return
	1,565,667	1,565,667	1,575,667	1,601,698	36,021	2%	26,021	2%	
<b>EXPENDITURES:</b>									
PROMOTIONAL FUND	468,700	468,700	468,200	480,506	10,806	2%	12,306	3%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,100,000	1,100,000	1,100,000	1,100,000	-	0%	-	0%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURE	1,568,700	1,568,700	1,568,200	1,580,506	10,806	1%	12,306	1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (4,033)	\$ (4,033)	\$ 7,467	\$ 21,192	\$ 25,214	-62%	\$ 13,714	184%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 COUNTY ACCOMMODATION TAX FUND

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	FY 1 Projections % Change	Justifications
<b>REVENUES:</b>										
COUNTY ACCOMMODATION TAX	\$ 484,000	\$ 484,000	\$ 484,000	\$ 492,000	\$ 8,000	2%	\$ 8,000	2%	2%	2% increase Based on current year actuals
INTEREST REVENUE	20,000	20,000	30,000	30,000	20,000	200%	-	0%	0%	
TOTAL CATAF REVENUES	494,000	494,000	514,000	522,000	28,000	6%	8,000	2%	2%	
<b>EXPENDITURES:</b>										
WATER & SEWAGE	15,000	15,000	15,000	15,000	-	0%	-	0%	0%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	5,000	5,000	5,000	5,000	-	0%	-	0%	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	0%	50% allocation from GF
PEST CONTROL COSTS	500	500	500	500	-	0%	-	0%	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500	-	0%	-	0%	0%	50% allocation from GF
SECURITY SYSTEM COSTS	200	200	200	200	-	0%	-	0%	0%	50% allocation from GF
I&W FRESHFIELDS	320,765	320,765	320,765	320,765	2,000	100%	2,000	100%	100%	Freshfields Promotions
BEACH PATROL COSTS	80,000	80,000	80,000	80,000	-	0%	-	0%	0%	Beach Mitigation, Annual beach survey and report (CSE)
BEACH MONITORING & REPAIRS	70,000	70,000	70,000	70,000	(10,000)	-13%	(10,000)	-13%	-13%	
KI CONSERVANCY	45,000	45,000	45,000	42,000	(3,000)	-7%	(3,000)	-7%	-7%	Bobcats GFS, Bird banding, Interns, Alligators
ENVIRONMENTAL RESEARCH	22,500	22,500	25,000	30,000	7,500	33%	7,500	33%	20%	Estimate for fish tissue testing and stocking
EDUCATIONAL PROGRAMS	6,000	6,000	6,000	6,000	-	0%	-	0%	0%	
FISH STUDIES & EQUIPMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	0%	
POND MANAGEMENT	10,000	10,000	10,000	10,000	-	0%	-	0%	0%	50% allocation from GF
ELECTRICITY COSTS	618,465	618,465	620,965	514,965	(3,500)	-1%	(6,000)	-1%	-1%	
TOTAL CATAF EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000	(3,500)	0%	(6,000)	0%	0%	
FUND ALLOCATIONS TO OTHER FUNDS:										
ALLOCATE FROM SATAX	518,465	518,465	520,965	514,965	(3,500)	-1%	(6,000)	-1%	-1%	
TOTAL CATAF FUND EXPEND, ALLOCATI	(24,465)	(24,465)	(6,965)	7,035	31,500	-129%	14,000	-201%	-201%	
NET INCREASE/(DECREASE) IN FUND BAL	\$	\$	\$	\$	\$		\$			

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 LOCAL ACCOMMODATION TAX FUND

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	FY 1 Projections % Change	Justifications
REVENUES:										
LOCAL ACCOMMODATION TAX	\$ 1,007,760	\$ 1,007,760	\$ 1,007,760	\$ 1,037,953	\$ 30,233	3%	\$ 30,233	3%	3%	Based on the trend 3% increase
INTEREST REVENUE	25,000	25,000	70,000	70,000	45,000	180%		0%	0%	Approximately 2% rate of return on investments
TOTAL LATAK REVENUES	1,032,760	1,032,760	1,077,760	1,107,953	75,233	7%	30,233	3%	3%	
EXPENDITURES:										
SALARIES - REGULAR EMPLOYEES	93,000	93,000	92,478	97,102	4,102	4%	4,684	5%	5%	60% of the biologists payroll
FICA ER MATCH	7,074	7,074	7,074	7,438	364	5%	354	5%	5%	
INSURANCE - MEDICAL	16,352	16,352	16,352	17,219	867	5%	867	5%	5%	
RETIREMENT MATCH	15,264	15,264	15,264	16,569	1,305	9%	1,645	11%	11%	
DEPUTIES COST	561,651	561,651	181,059	463,234	(88,717)	-18%	282,175	156%	156%	Based on the contract with CWY contract \$43k, plus \$10k for vehicle access repairs
BEACH UPKEEP	53,000	53,000	53,000	53,000	-	0%	-	0%	0%	
TURTLE PATROL	4,500	4,500	7,500	7,500	3,000	67%		0%	0%	
VEHICLE	35,000	35,000	34,159	30,000	(5,000)	-14%	(4,159)	-12%	-12%	
COMMUNITY OUTREACH MOTORING RETREAT	15,000	15,000	15,000	30,000	15,000	100%	(15,000)	-100%	-100%	Replace 2015 Tacoma
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	-	0%	-	0%	0%	
TOTAL LATAK EXPENDITURES	803,641	803,641	424,387	694,692	(108,749)	-14%	270,505	64%	64%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:										
TRANSFER TO ARTS & CULTURAL FUND	223,993	223,993	223,993	237,459	13,466	6%	13,466	6%	6%	
TRANSFER TO GENERAL FUND	1,201,552	1,201,552	479,958	238,000	(238,000)	NA	(241,369)	-59%	-59%	Transfer to GF for 85% cost of KI improvements
TRANSFER TO CAPITAL FUND	2,229,181	2,229,181	1,201,552	1,415,197	(786,359)	-63%	(286,359)	-65%	-65%	Future Beach Renurishment -20% of LATAK revenue. Emergency Fund-20%
TOTAL LATAK FUND EXPEND, TRANSFERS & ALLOC	2,229,181	2,229,181	2,329,200	1,596,846	(643,637)	-29%	(1,014,249)	-44%	-44%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (1,196,425)	\$ (1,196,425)	\$ (1,251,529)	\$ (477,555)	\$ 718,870	-60%	\$ 773,974	-62%	-62%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 BEVERAGE PERMITS FUND

	2018-2019		2019-2020		FY 19		FY 19		FY 1		Justifications
	2018-2019 Budget	Amended Budget	Annualized 2018/2019	Proposed Budget	Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change			
REVENUES:											
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$ -	0%	\$3K per alcoholic beverage permit (15 entities)
	45,000	45,000	45,000	45,000	-	0%	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS:											
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	-	0%	
	50,000	50,000	50,000	50,000	-	0%	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALY	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	0%	\$ -	0%	\$ -	0%	

TOWN OF KAWAHI ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 HOSPITALITY TAX FUND

	2018-2019 Budget	2018-2019 Amended Budget	Annualized 2018/2019	2019-2020 Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	Justifications
REVENUES:									
HOSPITALITY TAX	\$ 577,320	\$ 577,320	\$ 577,320	\$ 688,666	\$ 11,546	2%	\$ 11,546	2%	Based on the trends-2% increase
INTEREST REVENUE	20,000	20,000	50,000	50,000	30,000	150%	-	0%	Approximately 2% rate of return on investments
TOTAL HOSPITALITY TAX REVENUES	597,320	597,320	627,320	638,666	41,346	7%	11,546	2%	
EXPENDITURES:									
WATER & SEWAGE	68,750	68,750	68,750	68,750	-	0%	-	0%	Irrigation for KI Parkway, round a boat, Beachmaster Dr and Betsy Keen son Parkway
LANDSCAPING COSTS - MINOR	133,000	133,000	133,000	133,000	-	0%	-	0%	Contact with Greenery for maintenance of KI Parkway, round a boat, Beachmaster Dr and Betsy Keen son Parkway
ELECTRICAL REPAIRS	15,000	15,000	10,000	15,000	-	0%	4,601	44%	Estimate for Christmas decorations
ELECTRICAL COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	Electricity for round a boat lights
TOTAL EXPENDITURES	219,750	219,750	215,149	219,750	-	0%	4,601	2%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO CAPITAL FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER TO ARTS & CULTURAL FUND	1,115,484	1,115,484	1,115,484	235,587	(879,897)	-79%	(879,897)	-79%	20% of Hospitality tax revenue for future projects on tourism related infrastructure, 20% - Emergency Flood
TOTAL HOSPITALITY FUND EXPEND & TRA	1,357,214	1,357,214	1,352,619	477,287	(879,927)	-65%	(879,917)	-65%	
NET INCREASE/(DECREASE) IN FUND BAL. A.	(759,894)	(759,894)	(725,299)	161,379	921,464	-124%	\$ 486,852	-124%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 ARTS & CULTURAL FUND

	2018-2019		2018-2019		2019-2020		FY 19		FY 1		Justifications
	Budget	Amended Budget	Annualized 2018/2019	Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	FY 19 Projections \$ Change	FY 19 Projections % Change	FY 1 Projections \$ Change	FY 1 Projections % Change	
<b>SOURCES:</b>											
TRANSFER FROM LATAX FUND	\$ 223,993	\$ 223,993	\$ 223,993	\$ 237,459	\$ 13,466	6%	\$ 13,465.96	6%	\$ 13,465.96	6%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	-	0%	-	0%	-	0%	
TICKET SALES	-	-	15,000	-	-	NA	(15,000)	-100%	(15,000)	-100%	
<b>TOTAL SOURCES</b>	<b>363,993</b>	<b>363,993</b>	<b>378,993</b>	<b>377,459</b>	<b>13,466</b>	<b>4%</b>	<b>(1,534)</b>	<b>0%</b>	<b>(1,534)</b>	<b>0%</b>	
<b>EXPENDITURES:</b>											
PAYROLL & RELATED EXPENSES	60,940	60,940	60,940	74,459	13,519	22%	13,519	22%	13,519	22%	
OFFICE/PRINTING EXPENSES	3,053	3,053	3,053	3,000	(53)	-2%	(53)	-2%	(53)	-2%	
ARTS COUNCIL	115,000	115,000	115,000	115,000	-	0%	-	0%	-	0%	
ADMINISTRATIVE COST	3,000	3,000	3,000	3,000	-	0%	-	0%	-	0%	
CULTURAL EVENTS	182,000	182,000	187,000	182,000	-	0%	(15,000)	-8%	(15,000)	-8%	
<b>TOTAL EXPENDITURES</b>	<b>363,993</b>	<b>363,993</b>	<b>378,993</b>	<b>377,459</b>	<b>13,466</b>	<b>0%</b>	<b>(1,534)</b>	<b>-8%</b>	<b>(1,534)</b>	<b>-8%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>4%</b>	<b>\$ 0</b>	<b>4%</b>	<b>\$ 0</b>	<b>7%</b>	

TOWN OF KAWAHAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 VICTIMS ASSISTANCE FUND

	2018-2019		2019-2020		FY 19		FY 1		Justifications
	2018-2019 Budget	Amended Budget	Annualized 2018/2019	Proposed Budget	FY 19 Budget \$ Change	FY 19 Budget % Change	Projections \$ Change	Projections % Change	
<b>SOURCES:</b>									
VICTIMS ASSISTANCE FEES	10,000	10,000	10,000	10,000	-	0%	-	0%	
TOTAL SOURCES	10,000	10,000	10,000	10,000	-	0%	-	0%	
<b>EXPENDITURES:</b>									
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	10,000	10,000	10,000	-	0%	-	0%	
TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	

TOWN OF KIAWAHI ISLAND  
 BUDGET FOR YEAR ENDED 6/30/20  
 CAPITAL FUND

	2018-2019		2019-2020		FY 19		FY 19		Justifications
	Budget	Amended Budget	Annualized 2018/2019	Proposed Budget	FY 19 Budget S Change	FY 19 Budget % Change	FY 19 Projections S Change	FY 19 Projections % Change	
<b>REVENUES &amp; SOURCES:</b>									
TRANSFER FROM GENERAL FUND	\$ 370,586	\$ 370,586	\$ 370,586	\$ 362,378	\$ (8,208)	-2%	\$ (8,208)	-2%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	1,201,552	1,201,552	1,201,552	415,197	(786,355)	-65%	(786,355)	-65%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	1,115,464	1,115,464	1,115,464	235,547	(879,917)	-79%	(879,917)	-79%	
INTEREST	20,000	20,000	30,000	30,000	10,000	50%	-	0%	
<b>TOTAL REVENUES &amp; SOURCES</b>	<b>2,757,602</b>	<b>2,757,602</b>	<b>2,767,602</b>	<b>1,089,122</b>	<b>(1,664,480)</b>	<b>-80%</b>	<b>(1,674,480)</b>	<b>-81%</b>	
<b>EXPENDITURES:</b>									
DEBT SERVICE/PRINCIPAL	333,333	333,333	333,333	333,333	-	0%	-	0%	
DEBT SERVICE/INTEREST	37,253	37,253	37,253	29,045	(8,208)	-22%	(8,208)	-22%	
<b>TOTAL EXPENDITURES</b>	<b>370,586</b>	<b>370,586</b>	<b>370,586</b>	<b>362,378</b>	<b>(8,208)</b>	<b>-2%</b>	<b>(8,208)</b>	<b>-2%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 2,387,016</b>	<b>\$ 2,387,016</b>	<b>\$ 2,397,016</b>	<b>\$ 726,744</b>	<b>\$ (1,666,272)</b>	<b>-68%</b>	<b>\$ (1,666,272)</b>	<b>-70%</b>	

Town of Kiawah Island  
 Five Year Capital Improvements Plan

	Annualized FY2019	Budget FY2020	Projected FY2021	Projected FY2022	Projected FY2023	Projected FY2024
<b>Capital Expenditures</b>						
Beach Renourishment	-	-	1,000,000	-	-	-
Beachwalker Drainage Repair	58,857	-	-	-	-	-
K1 Parkway Resurfacing Engineering	-	280,000	-	-	-	-
K1 Parkway Resurfacing	-	-	2,000,000	-	-	-
Kiawah River Shoreline Erosion	119,413	-	-	-	-	-
Turn Lane on Beachwalker Drive	283,000	-	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	-	32,000	-	-	-
· Building Department	-	-	60,000	-	-	-
· Code Enforcement	34,159	-	-	35,000	-	-
· Public Works	24,092	-	-	-	-	-
· Wildlife/Turtle Patrol	-	30,000	-	-	-	-
Equipment	17,757	-	-	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 537,278</b>	<b>\$ 310,000</b>	<b>\$ 3,092,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>