

TOWN OF KIAWAH ISLAND
ORDINANCE 2020-05

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2020-2021 BUDGET FOR
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/20 THROUGH 6/30/21)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2020-2021; 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 2nd of June 2020, the public had 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 2020-2021.

Section 2 Creation of the Fiscal Year 2020-2021 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 2020-2021 “**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, 2020, to June 30, 2021.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 9th DAY OF JUNE 2020.



Craig Weaver, Mayor



Petra S. Reynolds, Town Clerk

First Reading: June 2, 2020
Public Hearing: June 2, 2020
Second Reading: June 9, 2020

Town of Kiawah Island
 Budget FY2021 to Annualized Budget FY2020
 All Funds Consolidated
 Cash Basis

"Exhibit A"

	Budgeted Sources & Uses				%
	Budget FY 2020	Annualized FY2020	Budget FY2021	FY2019 Annualized Variance	
Revenues**:					
Building Permits	1,121,173	781,718	664,493	(117,225)	-15%
Building Permits/Special Projects	650,000	-	-	-	NA
Business Licenses	2,333,980	2,733,980	2,267,184	(466,796)	-17%
Franchise Fees	882,588	798,794	856,184	57,390	7%
Local Option tax	572,128	449,275	472,073	22,798	5%
State ATAX	1,695,198	1,217,439	1,356,025	138,586	11%
Local/ATAX	1,037,993	618,926	734,510	115,584	19%
County ATAX	492,000	354,000	-	(354,000)	-100%
Hospitality Tax	588,866	392,115	411,357	19,242	5%
Solid Waste Fees	596,000	596,315	600,000	1,685	0%
Interest	345,000	340,000	312,500	(27,500)	-8%
Other	180,000	173,000	160,000	(13,000)	-8%
Total Revenue	10,464,926	8,457,562	7,834,325	(623,237)	-7%
Expenses**:					
Salaries	1,231,833	1,226,692	1,273,140	(46,449)	-4%
Overtime	4,200	3,200	3,500	(300)	-9%
Benefits	381,710	376,402	380,376	(3,974)	-1%
Payroll Tax	124,874	120,024	125,543	(5,518)	-5%
Employee Subtotal	1,742,617	1,726,318	1,782,559	(56,241)	-3%
Public Safety/Payroll and Related Cos/Off Duty Deputies	481,645	455,869	439,014	16,855	4%
Public Safety/CCSO Contract	502,748	665,084	345,880	319,204	48%
STR Code Enforcement	-	288,580	288,580	-	0%
Utilities & Supplies	243,200	229,391	265,343	(35,952)	-16%
Advertising	4,500	4,950	4,500	450	9%
Communications	49,688	46,178	51,820	(5,642)	-12%
Waste Management	1,013,000	1,004,000	1,034,080	(30,080)	-3%
Insurance	139,721	108,570	108,556	(31,986)	-29%
Professional Services	140,000	125,032	111,000	14,032	11%
Consultants	318,000	574,363	61,500	512,863	89%
Maintenance	512,520	433,799	453,160	(19,361)	-4%
Travel & Training	56,500	46,200	53,300	(7,100)	-15%
Rentals	41,000	41,000	41,000	-	0%
Tourism & Recreations	1,948,771	1,477,612	1,507,172	(29,561)	-2%
Contributions	150,000	150,000	150,000	-	0%
Other	251,033	285,966	246,945	39,021	14%
Capital Outlay:					
Infrastructure and Landscaping	-	1,900,026	500,000	1,400,026	74%
Vehicles	30,000	35,839	-	35,839	100%
Other	6,000	26,000	-	26,000	100%
Debt Service	362,378	362,378	357,916	4,462	1%
Total Expenses	8,003,321	9,987,155	7,834,325	2,152,829	22%
Net Changes in Fund Balance	2,461,605	(1,529,593)	0	2,238,107	-150%

* Annualized Revenues FY20 do not include unbudgeted revenues of \$50K: Webster Rogers settlement
 ** Annualized Expenses do not include unbudgeted expenditures for after hurricane cleanup of \$71 K
 *** Construction cost of the K Parkway is reduced by Charleston County grant in the amount of up to \$650K

TOWNSHIP OF KAWAIAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/2021
 ALL FUNDS

	General Fund	State Account Tax	County Account Tax	Local Account Tax	Beverage Tax	Hospitality Tax	Victims Asslt	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/19 AUDITED										
SOURCES:										
REVENUES	\$ 10,420,485	\$ 187,672	\$ 1,404,797	\$ 2,709,019	\$ 29,174	\$ 2,222,901	\$ 21,150	\$ -	\$ 4,279,132	\$ 21,274,330
TRANSFERS IN	5,742,899	1,141,622	384,000	688,926	45,000	442,115	10,000	23,000	30,000	8,507,562
TOTAL	5,742,899	1,141,622	384,000	688,926	45,000	442,115	10,000	340,019	846,794	1,139,813
USES:										
EXPENDITURES	5,182,849	1,199,294	495,165	992,295	-	222,149	10,000	340,019	362,378	8,804,149
CAPITAL OUTLAY	193,416	-	-	855,012	-	913,437	-	-	-	1,861,865
TRANSFERS OUT	442,395	-	-	462,572	50,000	178,846	-	-	-	1,133,813
DEBT SERVICE	-	-	-	-	-	-	-	-	-	362,378
TOTAL	5,818,660	1,199,294	495,165	2,309,879	50,000	1,314,432	10,000	340,019	362,378	11,893,827
	(75,761)	(57,672)	(111,165)	(1,620,953)	(5,000)	(872,317)	-	-	484,416	(2,258,452)
ENDING FUND BALANCE - 6/30/20 PROJECTED	10,344,724	130,000	1,393,632	1,088,066	24,174	1,350,564	21,150	-	4,763,546	19,015,678
SOURCES:										
REVENUES	5,193,934	1,273,525	20,000	794,510	45,000	461,357	10,000	-	30,000	7,834,325
TRANSFERS IN	-	-	-	-	-	-	-	243,795	866,263	1,110,058
TOTAL	5,193,934	1,273,525	20,000	794,510	45,000	461,357	10,000	243,795	886,263	8,944,383
USES:										
EXPENDITURES	3,888,694	1,111,307	521,365	691,809	-	242,750	10,000	243,795	-	6,705,720
CAPITAL OUTLAY	318,940	-	-	231,750	-	216,000	-	-	-	766,690
TRANSFERS OUT	403,256	-	-	462,139	50,000	174,553	-	-	-	1,110,058
DEBT SERVICE	-	-	-	-	-	-	-	-	-	357,916
TOTAL	4,610,890	1,111,307	521,365	1,405,698	50,000	633,413	10,000	243,795	357,916	8,944,384
NET CHANGE	589,045	162,217	(601,365)	(611,188)	(5,000)	(172,056)	-	-	538,947	0
BUDGETED ENDING FUND BALANCE - 6/30/21	\$ 10,933,769	\$ 292,217	\$ 792,267	\$ 476,878	\$ 19,174	\$ 1,178,528	\$ 21,150	\$ -	\$ 5,301,895	\$ 19,015,678

TOWNSHIP OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/21
ALL FUNDS

	2020-2021 Budget										Total Funds Budget	
	General Fund Budget	Slate 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			
Revenues & Other Sources:												
Accommodations Tax	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Hospitality Tax	-	1,271,025	-	-	794,510	411,357	-	-	-	-	-	2,090,534
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,257,184	-	-	-	-	-	-	-	-	-	-	2,257,184
Building Permits	654,493	-	-	-	-	-	-	-	-	-	-	654,493
Building Permits/Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	472,073	-	-	-	-	-	-	-	-	-	-	472,073
Franchise Fee - Electric	416,184	-	-	-	-	-	-	-	-	-	-	416,184
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	-	-	-	-	-	25,000
Interest Revenue	150,000	2,500	20,000	60,000	-	50,000	-	-	30,000	-	-	312,500
Sold Waste Collections	600,000	-	-	-	-	-	-	-	-	-	-	600,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	243,795	-	868,263	-	-	1,110,058
Total Revenues & Other Sources	5,199,934	1,273,525	20,000	794,510	45,000	461,357	10,000	243,795	868,263	8,944,383	8,944,383	
Expenditures & Uses:												
Salary and Benefits/Regular Employees	1,561,778	-	-	-	-	-	-	-	-	-	-	1,561,778
Salary and Benefits/Dispatches	57,014	191,000	-	138,386	-	-	-	-	-	-	-	498,014
Public Safety/CCSO Contract	47,837	-	-	298,043	-	-	-	-	-	-	-	345,880
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	128,083	-	40,000	2,500	-	91,750	-	-	-	-	-	285,343
Advertising	4,500	-	-	-	-	-	-	-	-	-	-	4,500
Communication	51,820	-	-	-	-	-	-	-	-	-	-	51,820
Waste Management	948,200	-	30,000	54,880	-	-	-	-	-	-	-	1,034,080
Printing	38,755	-	-	-	-	-	-	-	-	-	-	38,755
Professional Services	111,000	-	-	-	-	-	-	-	-	-	-	111,000
Maintenance	61,500	-	-	-	-	-	-	-	-	-	-	61,500
Insurance	268,510	-	26,900	6,750	-	-	-	-	-	-	-	453,180
Travel & Training	140,556	-	-	-	-	151,000	-	-	-	-	-	493,556
Rentals	53,300	-	-	-	-	-	-	-	-	-	-	53,300
Tourism Related Cost	41,000	920,307	424,465	7,000	-	-	-	155,400	-	-	-	1,507,172
Contributions	150,000	-	-	-	-	-	-	-	-	-	-	150,000
Capital Outlay	58,000	-	-	225,000	-	216,000	-	-	-	-	-	500,000
Other	175,185	-	-	-	-	-	-	-	-	-	-	175,185
Contingency	20,000	-	-	-	-	-	16,000	-	-	-	-	36,000
Data Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	357,916	-	-	357,916
Total Expenditures & Uses	4,610,889	1,111,307	521,365	1,405,698	50,000	633,413	10,000	243,795	357,916	8,944,383	8,944,383	
Change in Fund Balance	\$ 589,045	\$ 162,217	\$ (501,365)	\$ (611,188)	\$ (5,000)	\$ (172,058)	\$ -	\$ -	\$ 538,347	\$ 0	\$ 0	

Town of Kiawah Island FY2021 Budget

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>%</u>	<u>Restricted Funds</u>	<u>%</u>	<u>Total</u>	<u>% of Total Expenses</u>
Administration	\$1,373,413	30%	\$ -	0%	\$1,373,413	18%
Public Works/Infrastructure	184,518	4%	687,070	21%	871,588	11%
Town Buildings	662,788	14%	35,950	1%	698,738	9%
Solid Waste	949,200	21%	84,880	3%	1,034,080	13%
Community Development Services	683,065	15%	-	0%	683,065	9%
Law Enforcement	120,008	3%	680,043	21%	800,050	10%
STR Code Enforcement	288,580	6%	-	0%	288,580	4%
Beach Management	-	0%	370,765	12%	370,765	5%
Total Main Functions	4,261,571	92%	1,858,708	58%	6,120,279	78%
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>	
Tourism	-	0%	877,307	27%	877,307	11%
Arts Council	55,460	1%	188,335	6%	243,795	3%
Charities	150,000	3%	-	0%	150,000	2%
Wildlife Research	143,857	3%	299,086	9%	442,944	6%
Total Other Functions	349,317	8%	1,364,729	42%	1,714,046	22%
Grand Total	\$4,610,889	100%	\$3,223,436	100%	\$7,834,325	100%

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 2,333,980	\$ 2,333,980	\$ 2,333,980	\$ 1,697,184	\$ (466,796)	-20%	\$	-23%	20% decrease (decrease in gross receipts for major enables on the island) Based on current year projections
STR APPLICATION FEES	106,510	106,510	400,000	400,000	400,000	0%	(466,796)	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	35,000	35,000	85,817	85,000	(817)	-1%	(817)	0%	Based on current year actuals
AID TO SUBDIVISION	566,000	566,000	593,315	600,000	34,000	6%	1,685	0%	Based on number of subdivisions for different service types
SOLID WASTE REVENUE	10,000	10,000	10,000	10,000	-	0%	-	0%	Based on current year actuals
PLANNING FEES	1,121,173	1,121,173	781,718	664,493	(456,680)	-41%	(117,225)	-15%	Based on current year actuals
BUILDING PERMITS	650,000	650,000	449,275	472,073	(82,000)	-12%	-	N/A	No capital projects at this time. No permit fee phased
BUILDING PERMITS/SPECIAL PROJECTS	572,128	572,128	418,184	418,184	(153,944)	-27%	22,788	5%	30% of 1st and 2nd Qtr of 2020 and 100% of 3rd and 4th qtr 2019
LOCAL OPTIONS SALES TAX	300,000	300,000	242,610	300,000	(57,390)	-19%	57,390	24%	Based on current year actuals
FRANCHISE FEE - ELECTRIC	155,000	155,000	140,000	140,000	(15,000)	-10%	-	0%	\$200K or 30% of Island Beach Services gross receipts
FRANCHISE FEE - BEACH SERVICE	45,000	45,000	150,000	25,000	(20,000)	-44%	10,000	67%	Based on the contracts with AT&T, Comcast, KRG
COURT FEES, FINES & FORF	150,000	150,000	150,000	150,000	-	0%	-	0%	Additional /Aller hours code enforcement
INTEREST REVENUE	35,000	35,000	35,000	35,000	-	0%	-	0%	Approximately 1.5% rate of return on investments
UNALLOCATED REVENUE			50,000				(50,000)	-100%	Based on this current year
UNBUDGETED REVENUES							845,073	6%	WR Statement in CY
TOTAL REVENUES	5,508,378	6,509,378	5,742,639	5,199,514	(1,309,444)	-24%	845,073	6%	
OTHER FINANCING LISES/SOURCES:									
DEFICIENCY OF REVENUES OVER EXPENDITU			75,761				(75,761)	N/A	
TOTAL REVENUES & OTHER SOURCES	5,508,378	6,509,378	5,818,660	5,199,514	(421,408)	-8%	269,312	5%	

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

	2019-2020 Budget	2019-2020 Amended Budget	Actualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
EXPENDITURES:									
SALARIES, PR TAXES & BENEF/REG EMPLOYEE	1,745,617	1,745,617	1,725,318	1,782,559	39,942	2%	56,241	3%	Salaries for current employees
SALARIES	1,231,633	1,231,633	1,223,652	1,273,140	41,508	3%	46,449	4%	
OVERTIME	4,200	4,200	3,200	3,500	700	17%	300	9%	
BENEFITS	374,770	374,769	370,462	380,974	5,578	1%	5,518	1%	
PAYROLL TAXES	124,874	124,874	120,024	125,543	639	1%	5,518	5%	
TUITION REIMBURSEMENT	7,000	7,000	-	-	(7,000)	-100%	-	N/A	
SALARIES, PR TAXES & BENEF/DEPUTIES	481,645	481,645	455,669	459,014	(25,976)	-5%	(16,855)	-4%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	502,748	502,748	345,880	345,880	(156,868)	-31%	(319,294)	-63%	Deputies contracted with CCSO
UTILITIES & SUPPLIES:			288,580	288,580	-	N/A	-	0%	Contract with Island Services for after hours code enforcement
GENERAL	155,000	155,000	150,000	160,343	5,343	3%	10,343	7%	Based on current year actuals and increase for new landscaping
MINOR ASSETS	69,200	69,200	63,050	69,000	5,750	8%	2,650	5%	Estimate for supplies, uniforms based on current year actuals
ADVERTISING	19,000	19,000	11,391	39,100	20,100	106%	27,709	243%	Estimate for new 3 computers and deer removal equipment
COMMUNICATION	4,500	4,500	4,850	4,500	-	0%	(450)	-9%	Based on current year actuals
REPAIRS & MAINTENANCE	15,188	15,188	14,178	13,820	(1,368)	-9%	(368)	-3%	Based on current year actuals for Town's employees
REGULAR PRINTER	34,500	34,500	32,000	33,000	3,500	10%	6,000	19%	Cost for landing, internet and cable
WASTE MANAGEMENT	1,013,000	1,013,000	1,004,080	1,034,080	21,080	2%	30,080	3%	Based on Carolina Waste contract with 2% CIP, plus office cleaning and misc.
PRINTING	31,850	31,850	32,250	38,750	7,100	22%	6,500	20%	Based on current year actuals
PROFESSIONAL SERVICES	140,000	140,000	125,032	111,000	(29,000)	-21%	(14,032)	-11%	Town Attorney and annual audit
CONSULTING	310,000	310,000	574,253	61,500	(258,500)	-81%	(512,853)	-99%	Estimate for various consulting work, including website design, Duncan Parcel Building main, island wide landscaping and road main, and software maint.
MAINTENANCE	161,520	161,520	182,000	164,160	2,640	2%	1,760	1%	
SOFTWARE	91,000	91,000	52,000	59,000	6,000	7%	2,000	4%	
BUILDING & VEHICLES	260,000	260,000	215,939	230,000	64,061	25%	15,061	7%	
ISLAND	139,721	139,721	109,570	140,550	40,829	29%	31,868	23%	
INSURANCE	56,500	56,500	46,500	53,200	6,700	12%	7,100	13%	IRF announced rate increase
TRAVEL & TRAINING	41,000	41,000	41,000	41,000	0	0%	-	0%	Based on current year actuals
RENTALS	551,265	551,265	503,705	481,465	(69,800)	-13%	(23,200)	-5%	
TOURISM & RECREATIONS	150,000	150,000	150,000	150,000	0	0%	-	0%	
CONTRIBUTIONS	30,000	30,000	1,931,565	500,000	464,000	1280%	(1,461,865)	-75%	
CAPITAL OUTLAY	142,227	142,227	153,716	154,376	12,149	9%	650	0%	
OTHER	50,000	50,000	10,000	20,000	(30,000)	-60%	10,000	100%	Based on current year actuals
CONTINGENCY			771,278			N/A	(2,911,573)	-100%	
NON BUDGETED COST			9,328,456		240,454	4%	-	0%	
TOTAL EXPENDITURES	6,218,281	6,218,281	4,820,000	6,416,889	240,454	4%	-	-	
ALLOCATION TO SATAX	482,000	482,000	482,000	482,000	0	0%	-	0%	
ALLOCATION TO COUNTY ATAX	506,485	506,485	490,655	516,165	312,700	62%	327,500	67%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	593,536	593,536	1,843,939	821,059	58,844	6%	(855,569)	-48%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	1,135,565	458,750	347,000	156%	(568,838)	-50%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	74,459	74,459	79,295	82,295	10,855	15%	5,119	6%	Consolidated amount for various departments
TOTAL NET EXPENDITURES	4,005,081	4,005,081	5,378,243	4,187,514	(478,039)	-12%	(775,814)	-14%	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	80,017	55,480	(37,583)	-32%	-	0%	
TRANSFER TO CAPITAL FUND	382,378	382,378	357,816	357,816	(4,462)	-1%	(4,462)	-1%	
EXCESS OF REVENUES OVER EXPENDITURES	2,623,650	2,623,650	592,045	592,045	(755,605)	-29%	1,222,845	N/A	
TOTAL OTHER FINANCING USES/SOURCES	2,604,058	2,604,058	442,395	442,395	(838,130)	-33%	1,223,483	277%	
TOTAL EXPENDITURES & OTHER USES	6,509,039	6,509,039	5,818,400	5,189,934	(342,460)	-5%	447,969	8%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 8/31/21
GENERAL FUND

	2019-2020 Budget	2018-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40200 - ADMINISTRATION									
TOWN ADMINISTRATION									
SALARIES - REGULAR EMPLOYEES	\$ 182,244	\$ 182,244	\$ 184,639	\$ 221,758	\$ 39,554	22%	\$ 37,110	20%	Salaries for Town Administrator, clerk
OVERTIME	1,200	1,200	100	500	(700)	-58%	400	100%	
SALARIES - TEMPORARY	10,000	10,000	6,000	10,000	-	0%	10,000	100%	
BONUS	5,000	5,000	-	5,000	-	0%	(1,000)	-17%	
EMPLOYEE BENEFITS	18,829	18,829	12,715	10,745	8,000	NA	8,000	NA	SSK Christmas Gifts + SSK annual EAP Cost
INSURANCE - MEDICAL	13,942	13,942	14,129	14,635	(5,424)	-39%	(1,970)	-15%	
FICA MATCH	31,911	31,911	32,681	40,422	893	6%	708	5%	
RETIREMENT MATCH	30,000	30,000	25,185	30,000	8,510	27%	7,530	23%	
WORKERS COMPENSATION COSTS	30,000	30,000	30,000	30,000	-	0%	4,812	16%	
CATERING COSTS	85,000	85,000	100,132	85,000	-	0%	-	0%	Christmas Dinner - SSK Employee Appreciation Event - S10K
PROFESSIONAL SERVICES	10,000	10,000	149,000	15,000	5,000	50%	(15,132)	-90%	Town Attorney - SSK
CONSULTANTS	2,400	2,400	2,400	2,400	-	0%	-	0%	Other consultant work - S10K, FEMA-SSK
TELEPHONE-CELL	12,000	12,000	12,000	12,000	-	0%	-	0%	Based on cost for 1 cell phone, iPads and mail
TRAVEL & TRAINING	4,080	4,000	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCOMA (Stephanie T)
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCOMA, LULI (Stephanie T) & training for Petra (Clerk bobba)
ADVERTISING COSTS	4,000	4,000	4,000	4,000	-	0%	-	0%	Based on current year actuals
COMMUNITY ACTIVITIES	19,000	19,000	19,000	19,000	-	0%	-	0%	Estimate for advertising
CONSUMABLES	150,000	150,000	150,000	150,000	-	0%	-	0%	Hurricane Awareness Event - S7K; Volunteer Appreciation Event - S7K; and SSK various community activity
COMPUTER & SOFTWARE MINOR	15,000	15,000	15,000	15,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OFFICE	2,000	2,000	2,000	2,000	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	15,000	15,000	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
MISCELLANEOUS EXPEND	15,000	15,000	15,000	15,000	-	0%	-	0%	Mail costs
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,500	5,500	-	0%	3,000	0%	Include Medicare cost
	<u>663,025</u>	<u>659,025</u>	<u>786,743</u>	<u>716,199</u>	<u>27,428</u>	<u>4%</u>	<u>(105,729)</u>	<u>-13%</u>	
BOUNCE DEPARTMENT	1,000	1,000	1,000	1,000	-	0%	-	0%	
RENTAL - FACILITIES COST	3,000	3,000	5,000	4,000	(1,000)	-20%	(1,000)	-20%	Heavy READ and MASC Annual Meeting
FUEL & TRAVEL	1,000	1,000	1,000	1,000	-	NA	-	0%	
SUPPLIES - OFFICE	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	
	<u>670,025</u>	<u>670,025</u>	<u>803,743</u>	<u>722,199</u>	<u>26,553</u>	<u>4%</u>	<u>(106,753)</u>	<u>-12%</u>	
TOTAL ADMINISTRATION									

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 181,837	\$ 181,837	\$ 181,837	\$ 181,837	\$ -	0%	\$ -	0%	Salaries for Town's biologist and an assistant
FICA ER MATCH	12,381	12,381	12,381	12,381	-	0%	-	0%	
INSURANCE - MEDICAL	27,254	27,750	27,750	28,244	891	3%	455	2%	
RETIREMENT MATCH	28,182	28,182	28,182	28,182	-	0%	-	0%	
PROFESSIONAL SERVICES	9,000	9,000	9,000	11,000	11,000	122%	13,800	100%	Yellow Tree, Deer Processing
TELEPHONE-CELL	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,500	2,500	2,500	3,000	500	20%	400	16%	Arctic, Arctic
DUES	500	500	500	500	-	0%	-	0%	
SUBSCRIPTIONS	500	500	500	500	-	0%	-	0%	
TRAVEL & TRAINING	3,500	3,500	3,500	2,200	(1,300)	-37%	500	14%	
TURTLE PATROL EXPENDITURES	7,500	7,500	7,500	7,000	(500)	-7%	1,000	13%	
BEACH MONITORING & REPAIRS	70,000	70,000	70,000	50,000	(20,000)	-29%	10,000	14%	
RESEARCH	42,000	42,000	42,000	37,700	(4,300)	-10%	(300)	-1%	CSS Contract
COMMUNITY OUTREACH	4,000	4,000	4,000	3,500	(500)	-13%	1,000	49%	Beach GPS, Bird Banding, Toxicology
PROGRAMS	30,000	30,000	30,000	7,000	(23,000)	-77%	(21,000)	-70%	School groups and CWLS
FISH STERILITY	70,000	70,000	70,000	49,000	(21,000)	-30%	-	0%	Grow Native, Dolphin Stewardship, Bumblebee
FISH STUDIES EQUIPMENT	6,000	6,000	6,000	5,000	(1,000)	-17%	2,500	100%	Greenwater Phase II, seasonal projects
FOND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	Turtle Testing, Pond Stocking
SUPPLIES - CHEM	500	500	500	500	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OTHER	1,200	1,200	1,200	200	(900)	-75%	-	0%	
UNIFORMS	1,500	1,500	1,500	1,000	(500)	-33%	500	100%	
VEHICLES	30,000	30,000	30,000	900	(29,100)	-97%	-	0%	
BOOKS & PERIODICALS	300	300	35,039	900	(500)	-167%	-	0%	
EQUIPMENT - MINOR	2,000	2,000	150	300	(1,700)	-85%	(35,639)	-100%	
COMPUTER & SOFTWARE - MINOR	2,000	2,000	1,500	15,000	13,000	866%	13,500	900%	Miss and deer removal equipment
TOTAL DEPARTMENT EXPENDITURES	500,653	520,653	491,777	442,944	(16,240)	-3%	42,855	9%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFIT:	137,762	137,762	137,762	138,306	544	0%	-	0%	
VEHICLES	30,000	30,000	35,039	7,000	(23,039)	-66%	-	0%	
TURTLE PATROL COST	7,500	7,500	6,825	7,000	175	3%	-	0%	
	175,262	175,262	179,630	145,306	(29,956)	-17%	40,178	31%	
ALLOCATION TO COUNTY ATAX									
RESEARCH	42,000	42,000	39,000	37,700	(1,300)	-3%	-	0%	
BEACH MONITORING & REPAIRS	70,000	70,000	70,000	50,000	(20,000)	-29%	-	0%	
KI CONSERVANCY	70,000	70,000	70,000	49,000	(21,000)	-30%	-	0%	
PROGRAMS	30,000	30,000	20,000	7,000	(23,000)	-77%	-	0%	
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	-	0%	-	0%	
FOND MANAGEMENT	5,000	5,000	4,500	5,000	500	11%	-	0%	
	223,000	223,000	173,500	153,700	(19,800)	-9%	40,178	31%	
TOTAL NET EXPENDITURES	122,381	122,381	109,147	143,057	25,954	21%	40,178	37%	

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

	2019-2020		2019-2020		2020-2021	FY 20		FY 20		Justifications
	Budget	Amended Budget	Amended Budget	Annualized 2019-2020		Budget	% Change	Projections	% Change	
Department: 10300 - FINANCE										
SALARIES - REGULAR EMPLOYEES	\$ 220,930	\$ 220,930	\$ 243,536	\$ 243,536	\$ 247,875	12%	\$ 20,945	12%	\$ 4,389	2%
OVERTIME	2,000	2,000	2,000	2,000	2,000	0%	-	0%	-	0%
SALARIES - TEMPORARY	10,000	10,000	5,000	5,000	2,000	-100%	(10,000)	-100%	(5,000)	100%
INSURANCE - MEDICAL	33,102	33,102	38,883	38,883	35,612	-10%	(2,510)	-10%	(3,271)	-3%
FICA MATCH	15,858	15,858	20,093	20,093	20,093	26%	4,145	26%	-	0%
RETIREMENT MATCH	39,937	39,937	45,775	45,775	45,775	18%	5,838	18%	-	0%
AUDITING COSTS	25,000	25,000	24,300	24,300	28,000	4%	1,000	4%	1,100	4%
CONSULTANTS	5,000	5,000	12,400	12,400	12,500	150%	7,500	150%	100	1%
TELEPHONE-CELL	863	863	1,000	1,000	1,000	15%	132	15%	-	0%
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	150,000	150,000	150,000	0%	-	0%	-	0%
TRAVEL & TRAINING	8,000	8,000	8,000	8,000	8,000	0%	-	0%	-	0%
DUES	500	500	500	500	500	0%	-	0%	-	0%
PRINTING COSTS	6,500	6,500	6,500	6,500	500	33%	2,500	33%	2,500	38%
SUPPLIES - OFFICE	3,000	3,000	4,000	4,000	9,000	30%	1,000	30%	-	0%
SUPPLIES - POSTAGE	8,000	8,000	8,000	8,000	8,000	0%	-	0%	-	0%
SUPPLIES - OTHER	1,500	1,500	1,500	1,500	1,500	0%	-	0%	-	0%
BOOKS & PERIODICALS	500	500	500	500	500	0%	-	0%	-	0%
COMPUTERS	35,000	35,000	35,000	35,000	35,000	0%	-	0%	-	0%
SOFTWARE - MAJOR	-	-	1,211	1,211	35,000	0%	-	0%	-	0%
SOFTWARE - MINOR	-	-	500	500	500	0%	-	0%	-	0%
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	2,000	N/A	2,000	N/A	769	65%
TOTAL DEPARTMENT EXPENDITURES	567,703	567,703	609,413	609,413	610,259	100%	500	100%	500	100%
ALLOCATION TO COURT DEPARTMENT	18,735	18,735	18,735	18,735	18,444	8%	(291)	8%	27,291	4%
TOTAL NET EXPENDITURES	\$ 546,967	\$ 546,967	\$ 590,478	\$ 590,478	\$ 591,825	13%	\$ 44,511	13%	\$ 26,206	4%

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

	2019-2020 Budget	2019-2020 Amended Budget	Actualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 119,280	\$ 119,280	\$ 118,350	\$ 118,350	\$ (930)	-1%	-	0%	Subsalar Communication Specialist and Assistant
SALARIES - TEMPORARY	-	-	500	500	-	N/A	-	0%	Temp to help with the new website content consultation
OVERTIME	500	500	500	500	-	0%	-	0%	
INSURANCE - MEDICAL	16,146	16,146	15,259	13,853	(2,293)	-14%	(1,406)	-9%	
FICA ER MATCH	9,125	9,125	9,055	700	(700)	-1%	-	0%	
RETIREMENT MATCH	15,223	15,223	18,547	18,547	3,324	22%	-	0%	
TELEPHONE-CELL	720	720	720	720	-	0%	-	0%	Cost for 1 cell phone/line per month
REPAIR AND MAINTENANCE - SOFTWARE	8,720	8,720	9,000	10,860	2,140	25%	1,860	21%	Adobe (533.88 x 2 = 1159), Content creator (Based on the last 12 months, \$239 monthly), Web On Office Business Directory (\$3300 annually), Amazon media hosting for website (\$3300 annually), Tematop software annual maint. (\$300), Survey Monkey (\$720)
PUBLISHING & PROMOTIONS	5,000	5,000	4,000	8,000	3,000	60%	4,000	100%	Attnck - break 150 credit package (\$1750 annually), Facebook Campaigns (\$400 annually), Post and Courier Beach Publication annualy \$300, Promotional Pricing Projects (Est. 52,000), Election post card making (Est. 3000)
ADVERTISING	-	-	450	-	-	N/A	(450)	-100%	
PRINTING - TOWN NOTES	20,150	20,150	21,750	21,750	1,600	8%	-	0%	Newslet & Envelope Proofmaking services and postage per quarter for Town Notes (\$5,639 per quarter totaling \$20,860 annually), Digital publishing software Joomla (\$620 annually), Costs for printing and postage increase.
TRAVEL & TRAINING	4,000	4,000	2,000	3,600	(400)	-10%	1,600	60%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	800	800	1,000	800	-	0%	(200)	-20%	Estimate for office supplies
COMPUTER & SOFTWARE - H/RNCR	4,000	4,000	11,447	-	(4,000)	-100%	(11,447)	-100%	Estimate for office supplies
COMPUTER & SOFTWARE - H/RNCR	4,000	4,000	1,000	-	(4,000)	-100%	(11,447)	-100%	Estimate for office supplies
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	Stork website redsign
TOTAL DEPARTMENT EXPENDITURES	201,684	201,684	213,097	207,044	(2,380)	-1%	(6,043)	-3%	80% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
ALLOCATION TO ARTS & CULTURAL FUND	74,459	74,459	79,955	82,325	10,655	14%	5,119	6%	
TOTAL NET EXPENDITURES	130,225	130,225	133,652	124,649	(7,675)	-6%	(11,182)	-8%	
Department: 40600 - COURT DEPARTMENT									
SALARIES - REGULAR EMPLOYEES	13,552	13,552	13,661	13,661	109	1%	-	0%	30% of Sherry's salary
INSURANCE - MEDICAL	2,067	2,067	2,061	1,612	(456)	-22%	(469)	-23%	
FICA ER MATCH	1,035	1,035	1,051	1,010	(25)	-2%	(6)	-1%	
RETIREMENT MATCH	2,113	2,113	2,130	2,126	15	1%	(4)	0%	
TELEPHONE-CELL	1,500	1,500	1,500	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	1,368	1,500	-	0%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	250	250	300	160	(140)	-56%	(140)	-54%	Based on current year actuals
SUPPLIES-OFFICE	300	300	300	300	-	0%	-	0%	
TOTAL NET EXPENDITURES	21,505	21,505	22,183	21,594	(322)	-2%	(619)	-3%	

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40800 - PUBLIC SAFETY DEPARTMENT									
SALARIES - DEPUTIES	\$ 397,295	\$ 397,295	\$ 348,519	\$ 394,841	\$ (72,454)	-18%	\$ (21,678)	-6%	Based on the current contract for 2nd and 3rd shift -80% coverage
OVERTIME	5,000	5,000	20,000	20,000	15,000	360%	-	0%	
FICA ER MATCH	30,776	30,776	30,776	32,437	1,661	5%	1,661	5%	
RETIREMENT MATCH	58,574	58,574	58,574	61,736	3,162	5%	3,162	5%	
COUNTY DEPUTY VEHICLE FEES	7,300	7,300	9,000	9,000	1,700	23%	-	0%	Based on current contract - \$10 per deputy per shift
COUNTY RADIO COSTS	6,156	6,156	6,156	6,156	-	0%	-	0%	1st shift is contracted with CCSC (4 deputies)
CCSO CONTRACT	592,748	592,748	695,084	345,890	(158,658)	-31%	(319,203)	-48%	
TOTAL DEPARTMENT EXPENDITURES	1,007,849	1,007,849	1,135,105	890,050	(207,799)	-21%	(435,053)	-43%	
ALLOCATION TO STATE ATAX	385,000	385,000	392,000	191,000	-	0%	-	0%	Assuming 50% of FY19 funding
ALLOCATION TO LOCAL ATAX	463,234	463,234	583,692	489,043	(165,181)	-36%	(285,650)	-62%	Assuming same funding level from SATAX 85% of public safety cost. allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	152,616	152,616	170,418	120,005	(42,607)	-28%	(59,409)	-39%	
Department: 40800 - PUBLIC WORKS									
SALARIES	42,000	42,000	42,000	42,000	-	0%	-	0%	Salary for 1 employee
INSURANCE - MEDICAL	11,167	11,167	11,167	11,170	3	0%	3	0%	
FICA ER MATCH	6,417	6,417	6,417	6,419	(2)	-0%	-	0%	
RETIREMENT MATCH	6,535	6,535	7,185	7,185	650	10%	-	0%	
TELEPHONE-CELL	2,000	2,000	1,858	1,500	(500)	-25%	(359)	-24%	
TRAVEL & TRAINING	3,000	3,000	1,500	5,000	5,000	167%	6,500	81%	Accounting for training events and jobing organization for new Public Works manager
SUPPLIES - OFFICE	2,000	2,000	500	2,400	400	20%	1,900	95%	
UNIFORMS	800	800	300	800	-	0%	500	63%	
COMPUTER & SOFTWARE - MINOR	1,000	1,000	250	-	(1,000)	-100%	(260)	-63%	
TOTAL NET EXPENDITURES	74,919	74,919	88,003	75,238	(1,349)	-2%	6,265	12%	

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 485,542	\$ 471,971	\$ 471,971	\$ 471,971	\$ (14,271)	0%	\$ -	0%	Salaries for Community Dev. Services- 7 employees
OVERTIME	500	500	500	500	(100)	-17%	(100)	-17%	
INSURANCE - MEDICAL	62,404	53,659	53,659	49,202	(13,202)	-21%	(4,387)	-7%	
FICA EMP MATCH	37,144	38,052	38,052	39,052	(1,052)	-3%	-	0%	
RETIREMENT MATCH	80,110	78,440	78,440	78,440	(1,671)	-2%	-	0%	
TUITION REIMBURSEMENT	7,000	-	-	-	(7,000)	-100%	-	N/A	
ADVERTISING COSTS	500	500	500	500	-	0%	-	0%	Estimate for PLC advertising
STENOGRAPHER COST	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for BZA messengers
PROFESSIONAL SERVICES	9,000	9,000	9,000	9,000	-	0%	-	0%	Duncan & Parnell document services
CONSULTING	30,000	30,000	37,500	-	(30,000)	-100%	(3,750)	-100%	Estimate for Adobe pro, MS Office software for computers
REPAIR AND MAINT - SOFTWARE	300	300	1,200	300	(1,000)	-20%	(900)	-75%	Cost for 5 cell phones
TELEPHONE-CELL	5,000	4,000	4,000	4,000	-	0%	-	0%	Certification renewals
DUES	2,500	2,500	2,500	2,500	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
TRAVEL & TRAINING	19,500	19,500	14,000	14,000	(5,500)	-28%	-	0%	Including departmental copies, and supplies
SUPPLIES - OFFICE	3,000	3,000	2,200	2,200	(800)	-27%	-	0%	Based on current year actuals
SUPPLIES - OTHER	1,500	1,500	1,000	1,000	(500)	-33%	-	0%	7-staff members uniforms
WORKSHOPS	4,400	4,400	2,000	2,000	(2,400)	-55%	-	0%	Plate and registration check
MISCELLANEOUS	4,000	4,000	2,000	2,000	(2,000)	-50%	-	0%	
CELLS	-	-	-	-	-	N/A	-	N/A	
EQUIPMENT MINOR	1,500	1,500	500	500	(1,000)	-67%	-	0%	Replacing 2 urfices with desktops; opening spends are too slow for large plans
COMPUTER & SOFTWARE - MINOR	3,250	4,600	4,600	4,600	1,400	43%	-	0%	
	\$ 762,100	\$ 782,100	\$ 692,162	\$ 693,065	\$ (79,035)	-10%	\$ (9,117)	-1%	

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY 20 Budget \$ Change	FY 20 % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,243	\$ 10,243	10%	\$ 10,243	10%	Annualized plus 10% increase for new landscaping
SOLID WASTE DISPOSAL	950,000	950,000	950,000	979,290	18,290	2%	18,290	2%	Contract for an increase for new labor - monthly cleaning supplies-3.6K, windows cleaning -\$2.4K, misc-\$4K
CUSTOMER COSTS	45,000	45,000	45,000	30,000	(15,000)	-33%	-	0%	Based on the current budget for 2020
LANDSCAPING COSTS - MINOR	205,000	205,000	205,000	205,000	-	0%	-	0%	Based on the current budget for 2020
STR CODE ENFORCEMENT	330,765	330,765	330,765	288,550	(42,215)	-13%	-	0%	Based on the contract with Island Services
BEACH PATROL COSTS	53,000	53,000	53,000	320,765	267,765	505%	-	0%	Based on the contract with Carolina Waters with 2% CPI, plus \$10K misc cleanup
VEHICLE	-	-	-	54,850	54,850	100%	10,680	25%	To replace 4/19/20
REPAIR & MAINT - BUILDING	25,000	25,000	25,000	-	(25,000)	-100%	-	0%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	16,000	16,000	16,000	15,000	(1,000)	-6%	-	0%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,000	5,000	-	0%	2,000	13%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	5,800	5,000	(800)	-14%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases, based on current year actuals
INSURANCE - VEHICLES	7,000	7,000	7,000	7,078	78	1%	264	4%	20% increase in premiums
INSURANCE - DATA PRO	509	509	509	540	39	7%	1	0%	15% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPERTY	36,938	36,938	32,477	43,793	6,657	19%	11,316	35%	25% increase in premiums
INSURANCE - AUTO	12,662	12,662	14,389	14,250	(139)	-1%	(69)	-1%	23% increase in premiums
INSURANCE - REGULAR	24,998	24,998	27,693	34,819	6,851	24%	6,851	24%	23% increase in premiums
TELEPHONE - REGULAR	22,500	22,500	22,000	25,000	3,500	16%	4,000	18%	Changes in the contract for phone services (SEGPA) and cable (Comcast)
EMERGENCY COMMUNICATION COST	12,000	12,000	10,000	12,000	2,000	20%	3,000	30%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	3,000	3,000	3,400	3,500	1,000	30%	400	7%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	4,000	4,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	15,000	15,000	10,369	4,000	(10,669)	-71%	601	6%	Based on Actual/AVM needs more decorations Nov 1-2020
ELECTRICITY COSTS	55,000	55,000	50,000	50,000	-	0%	-	0%	Misc repairs to signs
SIGNS - MAJOR COSTS	5,000	5,000	12,000	2,000	(10,000)	-83%	(10,000)	-83%	Accounting for computer upgrades for FY2021
EQUIPMENT - MINOR	6,000	6,000	14,000	10,000	(4,000)	-33%	(4,000)	-33%	Assuming 50% of FY19 funding level for Beach Patrol
	1,936,169	1,936,169	2,233,667	2,238,924	50,257	2%	52,757	2%	Beach upkeep
ALLOCATION TO STATE ATAX	100,000	100,000	100,000	50,000	(50,000)	-50%	-	-	
ALLOCATION TO COUNTY ATAX	282,456	282,456	317,665	352,465	50,000	28%	44,800	14%	
ALLOCATION TO LOCAL ATAX	50,000	50,000	50,000	1,860	1,860	4%	1,860	4%	
ALLOCATION TO HOSPITALITY ATAX	219,750	219,750	222,169	23,000	23,000	10%	23,000	10%	
TOTAL NET EXPENDITURES	\$ 1,940,374	\$ 1,940,374	\$ 1,940,353	\$ 1,976,829	\$ 447,532	33%	\$ 248,133	15%	

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

	2019-2020 Budget		2015-2020 Amended Budget		Annualized 2019-2020		2020-2021 Budget		FY 20 Budget \$ Change		FY 20 Projections \$ Change		FY 20 Projections % Change		Justifications
Department: 40400 - ROADS AND BRIDGE															
REPAIR AND MAINT ROADS	\$ 25,000	\$ 25,000	\$ 25,000	\$ 1,800,028	\$ 15,000	\$ (10,000)	\$ (10,000)	\$ (1,895,028)	-98%	\$ (1,895,028)	-98%				
PROVY LANDSCAPING	39,210	39,210	39,210	33,181	500,000	500,000	500,000	500,000	N/A	500,000	N/A				
GENERAL INSURANCE - BRIDGE	290,000	280,000	280,000	390,566	40,000	750	750	6,839	2%	6,839	2%				Some of table on backhaul for other items subtract from landscape architect
PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000	-	(280,000)	(280,000)	(383,558)	-100%	(383,558)	-100%				Estimate for bridge insurance -80% increase
MISCELLANEOUS EXPEND	345,210	345,210	345,210	2,317,753	556,000	210,730	210,730	(1,761,753)	0%	-	0%				Taken from FY2020 Estimate for misc.
ALLOCATION TO LOCAL ATAX	238,000	238,000	238,000	1,027,616	231,750	243,860	243,860	(515,756)	61%	(515,756)	-76%				Allocate 45%
ALLOCATION TO HOSPITALITY TAX	-	-	-	918,437	218,000	320,000	320,000	(593,437)	102%	(593,437)	-52%				Allocate 40%
TOTAL NET EXPENDITURES	\$ 1,072,210	\$ 1,072,210	\$ 1,072,210	\$ 3,767,700	\$ 1,082,500	\$ (353,070)	\$ (353,070)	\$ (622,560)	-328%	\$ (622,560)	-165%				
Department: 41400 - CERT TEAM															
CERT TEAM	3,000	3,000	3,000	3,000	3,000	-	-	-	0%	-	0%				
	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	-	-	-	0%	-	0%				

TOWN OF KAUAI ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 STATE ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,566,688	\$ 1,566,688	\$ 1,131,622	\$ 1,271,025	\$ (315,683)	-20%	\$ 139,403	12%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	15,000	15,000	10,000	2,500	(15,000)	-100%	(7,500)	-25%	Rate of return -1.5%
	1,581,688	1,581,688	1,141,622	1,273,525	(330,663)	-20%	139,403	12%	
EXPENDITURES:									
PROMOTIONAL FUND	480,506	480,506	339,487	381,207	(99,169)	-21%	41,821	12%	
SATAX CURRENT YEAR FUNDING	1,100,000	1,100,000	859,907	730,000	(370,000)	-34%	(129,907)	-15%	30% of SATAX
TOTAL STATE ACCOMMODATION TAX EXPENDITL	1,580,506	1,580,506	1,199,294	1,111,207	(469,169)	-30%	(97,986)	-7%	
NET INCREASE/(DECREASE) IN FUND BALANCE	21,182	21,182	(57,672)	162,217	135,535	654%	227,289	-24%	

TOWN OF KAWAHIA ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 COUNTY ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	FY20 % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 482,000	\$ 492,000	\$ 354,000	\$ -	\$ (492,000)	-100%	\$ (354,000)	-100%	Steady rate of return
INTEREST REVENUE	30,000	30,000	30,000	20,000	(10,000)	-33%	(10,000)	-33%	
TOTAL CATAX REVENUES	522,000	522,000	384,000	20,000	(502,000)	-96%	(584,000)	-95%	
EXPENDITURES:									
WATER & SEWAGE	15,000	15,000	25,000	25,000	10,000	67%	-	0%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	5,000	5,000	20,000	20,000	15,000	300%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	500	500	-	0%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	5,200	5,200	(2,300)	-31%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	2,000	2,000	200	200	-	0%	-	0%	Freshfields Promotions
NW FRESHFIELDS	2,000	2,000	2,000	200	(2,000)	100%	(2,000)	100%	
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	-	0%	Beach Mitigation, Annual beach survey and report (CSE)
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000	(20,000)	-28%	10,000	25%	
KI CONSERVANCY	70,000	70,000	40,000	49,000	(21,000)	-30%	(21,000)	-30%	
ENVIRONMENTAL RESEARCH	42,000	42,000	38,000	37,700	(4,300)	-10%	(300)	-7%	Grow Native, Dolphin Stewardship, Bluebird Boxes
EDUCATIONAL PROGRAMS	30,000	30,000	20,000	7,000	(23,000)	-77%	(13,000)	-65%	Estimate for fish tissue testing and stocking
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	
POND MANAGEMENT	5,000	5,000	2,500	5,000	-	0%	2,500	100%	
ELECTRICITY COSTS	10,000	10,000	15,000	15,000	5,000	50%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	614,965	614,965	595,165	571,365	(43,600)	-7%	(23,600)	-4%	
FUND ALLOCATIONS TO OTHER FUNDS:									
ALLOCATE FROM SATAX	(100,000)	(100,000)	(100,000)	(50,000)	50,000	50%	50,000	50%	Assuming 50% of FY19 funding level for Beach Patrol
TOTAL CATAX FUND EXPEND, ALLOCATIC	514,965	514,965	495,165	521,365	6,400	1%	26,200	5%	
NET INCREASE/DECREASE IN FUND BAL, \$	7,035	7,035	(111,165)	(501,365)	(508,400)	-7227%	(350,200)	351%	

TOWN OF KAWAHI ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 LOCAL ACCOMMODATION TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 1,037,933	\$ 1,037,933	\$ 618,926	\$ 794,510	\$ (508,483)	-29%	\$ 116,684	19%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	70,000	70,000	70,000	69,600	(10,000)	-15%	(10,000)	-15%	Steady rate of return
TOTAL LATAK REVENUES	1,107,933	1,107,933	688,926	794,510	(313,483)	-29%	106,684	15%	
EXPENDITURES:									
SALARIES - REGULAR EMPLOYEES	97,102	97,102	97,102	97,102	-	0%	-	0%	60% of the biologists payroll
FICA EMP MATCH	7,428	7,428	7,428	7,428	-	0%	-	0%	
INSURANCE - MEDICAL	17,219	17,219	17,219	16,947	(272)	-2%	(272)	-2%	
RETIREMENT MATCH	16,909	16,909	16,909	16,909	-	0%	-	0%	
DEPUTIES COST	463,224	463,224	583,693	489,043	25,609	6%	(84,650)	-16%	
BEACH LIFEGUARD	93,000	93,000	93,000	54,880	1,880	4%	1,880	4%	Contract with CW plus 2% CPI increase
TURTLE PATROL	7,000	7,000	7,000	7,000	(500)	-7%	1,000	17%	
VEHICLE	30,000	30,000	35,639	-	(30,000)	-100%	(35,639)	-100%	
BEACH SUPPLIES COSTS	2,620	2,620	-	2,592	-	0%	-	0%	
TOTAL LATAK EXPENDITURES	694,992	694,992	819,690	691,809	(5,083)	0%	(127,881)	-16%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	287,459	287,459	215,002	189,335	(49,124)	-21%	(26,667)	-12%	
TRANSFER TO GENERAL FUND	239,000	239,000	1,027,618	231,750	(6,250)	-3%	(795,666)	-77%	Transfer to GF for 45% cost of KI improvements
TRANSFER TO CAPITAL FUND	415,197	415,197	247,570	293,604	(121,393)	-29%	48,233	18%	Future Beach Renourishment - 20% of LATAK revenue, Emergency Fund-20%
TOTAL LATAK FUND EXPEND, TRANSFERS & ALLOC	1,565,548	1,565,548	2,309,679	1,405,699	(179,851)	-11%	(776,300)	-34%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (477,555)	\$ (477,555)	\$ (1,620,953)	\$ (611,189)	\$ (133,633)	29%	\$ 1,078,632	-67%	

TOWN OF KAUWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 BEVERAGE PERMITS FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$36 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 BAL.	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	0%	\$ -	0%	

TOWN OF KAUAI ISLAND
BUDGET FOR YEAR ENDED 6/30/21
HOSPITALITY TAX FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
HOSPITALITY TAX	\$ 589,866	\$ 589,866	\$ 382,115	\$ 411,357	\$ (177,510)	-30%	\$ 19,242	5%	50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th Qtr FY19
INTEREST REVENUE	50,000	50,000	50,000	50,000	0%	0%	-	0%	Approximately 2% rate of return on investments
TOTAL HOSPITALITY TAX REVENUES	639,866	639,866	432,115	461,357	(177,510)	-28%	19,242	4%	
EXPENDITURES:									
WATER & SEWAGE	69,750	69,750	69,750	69,750	20,000	29%	20,000	29%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Keritson Parkway
LANDSCAPING COSTS - MINOR	133,000	133,000	133,000	133,000	7,000	5%	-	0%	Contact with Greenery for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Keritson Parkway
CHRISTMAS DECORATIONS	15,000	15,000	10,359	11,000	(6,000)	-40%	601	6%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	23,909	80%	20,001	5%	Electricity for round a bout lights
TOTAL EXPENDITURES	219,750	219,750	222,119	245,750	(11,800)	-5%	(11,800)	-54%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	10,120	216,000	N/A	(637,437)	-76%	
TRANSFER TO GENERAL FUND	-	-	913,437	216,000	(71,000)	-30%	(637,437)	5%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% - Emergency Fund
TRANSFER TO CAPITAL FUND	235,547	235,547	158,840	164,543	158,116	31%	(637,437)	-52%	
TOTAL HOSPITALITY FUND EXPENSE & TRN	477,297	477,297	1,314,422	634,413	(313,625)	-30%	(637,437)	-52%	
NET INCREASE/(DECREASE) IN FUND BALAN	\$ 161,569	\$ 161,569	(872,317)	(172,055)	\$ (700,341)	-80%	\$ (700,341)	-80%	

TOWN OF KAWAHI ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 ARTS & CULTURAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Annualized 2020-2021	2020-2021 Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change
SOURCES:								
TRANSFER FROM LATAX FUND	\$ 237,459	\$ 237,459	\$ 215,002	\$ 178,215	\$ 10,955	4%	\$ 32,512.19	15%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	10,120	-	0%	-	0%
TRANSFER FROM GENERAL FUND	118,000	118,000	80,017	55,460	-	0%	37,993	47%
TICKET SALES	-	-	23,000	-	-	NA	(23,000)	-100%
TOTAL SOURCES	377,459	377,459	340,019	243,795	10,955	3%	47,495	14%
EXPENDITURES:								
PAYROLL & RELATED EXPENSES	74,459	74,459	79,395	92,395	10,955	14%	5,119	6%
OFFICE/PRINTING EXPENSES	3,000	3,000	2,571	3,000	-	0%	429	17%
ARTS COUNCIL	115,000	115,000	98,446	52,460	-	0%	16,554	17%
ADMINISTRATIVE COST	3,000	3,000	2,000	3,000	-	0%	1,000	50%
CULTURAL EVENTS	182,000	182,000	157,607	102,640	-	0%	24,292	15%
TOTAL EXPENDITURES	377,459	377,459	340,019	243,795	10,955	0%	47,495	82%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	3%	\$ -	-69%

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

	2019-2020		Annualized 2019-2020	2020-2021 Budget	FY20 Budget		FY20 Projections		Justifications
	2019-2020 Budget	Amended Budget			FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	
SOURCES:									
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%	
EXPENDITURES:									
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 KAWAHA ISLAND
 BUDGET FOR YEAR ENDED 6/30/21
 CAPITAL FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES & SOURCES:									
TRANSFER FROM GENERAL FUND	\$ 362,378	\$ 362,378	\$ 362,378	\$ 357,816	\$ (4,462)	-1%	\$ (4,462)	-1%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	415,197	415,197	247,570	283,804	(121,353)	-53%	46,233	19%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	235,547	235,547	159,846	184,543	(74,004)	-30%	7,697	5%	
INTEREST	30,000	30,000	30,000	30,000	-	0%	-	0%	
TOTAL REVENUES & SOURCES	1,093,122	1,093,122	846,784	886,263	(156,859)	-18%	49,468	6%	
EXPENDITURES:									
DEBT SERVICE/PRINCIPAL	333,333	333,333	333,333	333,333	-	0%	-	0%	
DEBT SERVICE/INTEREST	29,045	29,045	29,045	24,583	(4,462)	-15%	(4,462)	-15%	
TOTAL EXPENDITURES	362,378	362,378	362,378	357,916	(4,462)	-1%	(4,462)	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 730,744	\$ 730,744	\$ 484,416	\$ 528,347	\$ (192,327)	-26%	\$ 53,930	11%	

Town of Kiawah Island
 Five Year Capital Improvements Plan

Capital Expenditures	Annualized FY2020	Budget FY2021	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
Beach Renourishment	-	-	500,000	-	-	-
KI Parkway Resurfacing Engineering	305,966	-	-	-	-	-
KI Parkway Resurfacing	1,900,026	-	-	-	-	-
KI Parkway Landscape Design	49,200	-	-	-	-	-
KI Parkway Landscaping	-	500,000	-	-	-	-
Speed table Beachwalker Drive	-	15,000	-	-	-	-
Municipal Center Landscaping	-	-	-	-	-	-
Municipal Center Garage/Car Wash Station	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	-	-	-	-	-
· Building Department	-	-	-	-	-	-
· Code Enforcement	-	-	-	35,000	-	-
· Public Works	24,902	-	-	-	-	-
· Wildlife/Turtle Patrol	35,839	-	-	-	-	-
Equipment	-	-	-	-	-	-
· Server	9,081	-	-	-	-	-
Total Capital Expenditures	\$ 2,325,014	\$ 515,000	\$ 500,000	\$ 35,000	\$ -	\$ -