

TOWN OF KIAWAH ISLAND
ORDINANCE 2022-04

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET FOR
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/22 THROUGH 6/30/23)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2022-2023; 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 25th of May 2022, 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 2022-2023.

Section 2 Creation of the Fiscal Year 2022-2023 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 2022-2023 “**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.

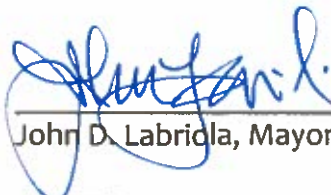
Section 4 Severability

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, 2022, to June 30, 2023.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 7th DAY OF JUNE 2022.



John D. Labrida, Mayor



Petra S. Reynolds, Town Clerk

First Reading: May 3, 2022
Public Hearing: May 25, 2022
Second Reading: June 7, 2022

Attachment A

Town of Kiawah Island
 Budget FY2023 to Annualized Budget FY2022
 All Funds Consolidated
 Cash Basis

Revenue:	Budgeted Sources & Uses						FY2021 Actuals Variance %	
	Actuals FY 2021	Budgeted FY 2022	Annualized FY 2022	Budgeted FY 2023	FY2022 Annualized Variance \$	FY2022 Annualized Variance %		
Building Permits	1,317,887	900,000	1,500,000	1,200,000	(300,000)	-20%	(17,887)	-1%
Building Permits/Special Projects	322,051	100,000	305,187	900,000	184,603	64%	177,949	55%
Business Licenses	3,386,599	2,695,000	3,200,000	3,200,000	-	0%	(186,599)	-6%
Franchise Fees	964,498	860,000	970,000	970,000	-	0%	5,504	1%
Local Option tax	760,172	587,453	768,332	768,332	-	0%	8,210	1%
State ATAX	2,602,851	1,617,505	2,324,696	2,100,000	(224,696)	-10%	(702,651)	-25%
Local ATAX	1,384,691	1,296,920	1,296,920	1,050,000	(246,920)	-19%	(334,691)	-24%
County ATAX	484,000	200,000	518,768	420,000	(98,768)	-20%	(64,000)	-13%
Hospitality Tax	687,602	576,804	748,657	600,000	(148,657)	-20%	(87,602)	-10%
Solid Waste Fees	596,087	610,000	610,000	610,000	-	0%	13,913	2%
Interest	38,087	34,000	35,000	35,000	-	0%	(3,087)	-8%
Other	160,585	160,000	174,000	167,000	13,000	7%	26,415	16%
One Time -ARP Funding	-	-	440,343	440,343	-	0%	440,343	N/A
Total Revenues	\$ 12,784,888	\$ 9,337,334	\$ 12,892,163	\$ 12,080,725	\$ (811,438)	-6%	\$ (1,144,508)	-9%
Expenses:								
Salaries	1,292,561	1,390,994	1,570,690	1,901,847	331,157	21%	608,286	47%
Overtime	2,046	3,867	3,300	4,400	1,100	53%	2,354	115%
Benefits	344,460	437,868	490,342	634,630	144,489	28%	290,350	84%
Payroll Tax	116,460	131,063	139,236	174,679	35,643	26%	58,399	50%
Employee Subtotal	1,755,587	1,963,811	2,203,568	2,715,957	512,389	23%	960,390	55%
Public Safety/ Payroll and Related Cost/ Off Duty Deputies	430,561	439,631	439,631	511,202	71,571	16%	80,641	19%
Public Safety/CCSO Contract	384,217	356,624	356,624	441,608	85,184	24%	57,591	15%
STR Code Enforcement	288,018	288,560	288,560	288,560	-	0%	(10,438)	-3%
Beach Patrol	325,698	327,674	398,687	398,687	195,313	50%	258,301	79%
Utilities & Supplies	232,497	251,400	244,707	248,000	3,293	1%	15,503	7%
Communications	59,797	68,320	74,577	76,360	1,783	2%	16,563	28%
Waste Management	1,094,601	1,053,000	1,103,000	1,203,000	100,000	9%	116,399	11%
Insurance	138,781	150,824	155,936	172,769	16,833	11%	33,968	24%
Professional Services	152,464	141,000	146,900	146,900	-	0%	(5,564)	-4%
Consultants	170,224	211,000	274,866	345,665	70,899	26%	175,441	103%
Maintenance	435,528	471,800	503,724	528,350	24,626	5%	92,821	21%
Travel & Training	33,607	54,000	41,900	112,270	70,370	160%	78,663	234%
Rentals	39,458	45,000	42,000	45,000	3,000	7%	6,542	17%
Tourism & Recreations	1,670,920	2,032,263	2,181,273	2,001,200	(180,073)	-9%	330,260	20%
Contributions	150,023	200,000	201,800	200,000	(1,800)	-1%	48,977	33%
Other	261,191	341,434	367,175	404,920	37,745	10%	143,728	53%
Capital Outlay:								
Building	-	150,000	276,984	150,000	(126,984)	-48%	150,000	N/A
Infrastructure and Landscaping	704,079	100,000	330,000	900,000	570,000	173%	185,921	26%
Vehicles	35,839	90,000	99,491	120,000	20,509	21%	84,161	235%
Other	66,972	40,000	50,000	70,000	20,000	40%	3,028	5%
MUSC Pledge	-	-	200,000	200,000	-	0%	200,000	N/A
Total Expenses	\$ 8,430,044	\$ 8,971,523	\$ 9,971,523	\$ 11,465,960	\$ 1,494,437	15%	\$ 3,035,936	36%
Net Change in Fund Balance	\$ 4,354,844	\$ 580,772	\$ 2,920,640	\$ 614,745	\$ (2,305,896)	-79%	\$ (3,740,069)	-85%

Attachment A

TOWN OF KUAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/23
ALL FUNDS

	General Fund Budget	2022-2023 Budget										Total Funds Budget				
		State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Asslt Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget						
Revenues & Offset Sources:																
Accommodations Tax	\$ 85,000	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,570,000
Hospitality Tax	47,000	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	600,000
Aid to subdivisions	17,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	3,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200,000
Building Permits	1,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000
Building Permits/Special Projects	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Local Option Sales Tax	768,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	768,382
Franchise Fee - Electric	430,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	430,000
Franchise Fee - Beach	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,000
Fees & Forfeitures	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Interest Revenue	2,000	-	-	6,000	-	-	-	-	-	-	10,000	-	-	-	-	40,000
Solid Waste Collections	810,000	-	-	-	-	5,000	-	-	-	-	-	-	8,000	-	-	35,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
One-Time APR Funding	440,343	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	450,000
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	380,000	-	-	380,000
Total Revenues & Other Sources	7,806,726	2,817,000	422,000	1,056,000	48,000	608,000	10,000	428,181	389,000	331,000	330,000	416,181	389,000	331,000	330,000	12,206,896
Expenses & Uses:																
Salary and Benefits/Regular Employees	2,419,053	-	-	223,723	-	-	-	73,181	-	-	-	-	-	-	-	2,715,957
Salary and Benefits/Depuls	56,280	387,358	-	67,564	-	-	-	-	-	-	-	-	-	-	-	511,202
Public Safety/CCSO Contract	66,271	312,642	-	62,894	-	-	-	-	-	-	-	-	-	-	-	441,808
STR Code Enforcement	286,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,580
Beach Patrol	-	467,200	-	-	-	-	-	-	-	-	-	-	-	-	-	467,200
Utilities & Supplies	134,500	-	-	2,500	-	-	-	-	-	-	-	-	-	-	-	137,000
Communication	76,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,360
Waste Management	1,120,000	-	-	53,000	-	-	-	-	-	-	-	-	-	-	-	1,173,000
Professional Services	146,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146,900
Consulting	295,965	-	-	-	-	-	-	-	-	-	-	-	-	-	-	295,965
Maintenance	389,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	389,050
Insurance	172,769	-	-	-	-	133,400	-	-	-	-	-	-	-	-	-	306,169
Travel & Training	112,270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,270
Rentals	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	200,000	1,437,300	-	6,000	-	-	-	-	-	-	-	-	-	-	-	1,643,300
Contributions	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Capital Outlay	400,760	-	-	455,250	-	-	-	-	-	-	-	-	-	-	-	856,010
Other	491,820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,820
Contingency	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	168,000	-	-	649,181	-	262,000	-	-	-	-	-	-	-	-	-	1,079,181
Total Expenditures & Uses	6,668,368	2,604,500	489,600	1,817,112	60,000	846,400	10,000	428,181	389,000	331,000	330,000	416,181	389,000	331,000	330,000	12,992,161
Change in Fund Balance	\$ 1,237,366	\$ (687,500)	\$ (47,600)	\$ (481,112)	\$ (5,000)	\$ (241,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,744

Attachment A

TOWN OF KAWAHI ISLAND
BUDGET FOR YEAR ENDED 6/30/2022
ALL FUNDS

	General Fund	State Account Tax	County Account Tax	Local Account Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/21 AUDITED	\$ 12,766,419	\$ 1,096,313	\$ 1,316,464	\$ 867,426	\$ 9,674	\$ 1,271,464	\$ 21,150	\$ -	\$ 5,371,762	\$ 410,489	\$ 22,800,721
SOURCES:											
REVENUES	8,049,050	2,176,196	519,768	1,302,920	45,000	751,357	10,000	10,000	4,000	1,000	12,870,061
TRANSFERS IN	-	-	-	-	-	-	-	356,809	459,155	409,155	1,225,120
TOTAL	8,049,050	2,176,196	519,768	1,302,920	45,000	751,357	10,000	356,809	463,155	410,155	13,865,025
USES:											
EXPENDITURES	5,281,064	2,176,173	821,987	493,119	-	205,609	10,000	358,931	-	-	9,149,782
CAPITAL OUTLAY	475,975	-	-	148,500	-	132,000	-	-	-	-	756,475
TRANSFERS OUT	118,000	-	-	735,577	50,000	321,543	-	-	1,225,120	-	1,225,120
TOTAL	5,875,039	2,176,173	621,987	1,377,196	50,000	659,152	10,000	358,931	-	-	11,131,377
ENDING FUND BALANCE - 6/30/22 PROJECTED	14,930,300	1,096,336	1,214,246	733,160	4,674	1,163,669	21,150	-	5,334,907	820,644	26,413,769
SOURCES:											
REVENUES	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	10,000	9,000	1,000	12,062,725
TRANSFERS IN	-	-	-	-	-	-	-	416,181	380,000	330,000	1,126,181
TOTAL	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	426,181	389,000	331,000	12,877,306
USES:											
EXPENDITURES	6,085,619	2,604,500	469,600	415,661	-	206,400	10,000	426,181	-	-	10,227,961
CAPITAL OUTLAY	406,750	-	-	455,250	-	276,000	-	-	-	-	1,240,000
TRANSFERS OUT	169,000	-	-	646,181	50,000	262,000	-	-	-	-	1,126,181
TOTAL	6,670,369	2,604,500	469,600	1,817,112	50,000	844,400	10,000	426,181	-	-	12,594,162
NET CHANGE	1,237,355	(597,500)	(47,800)	(481,112)	(5,000)	(241,400)	-	0	389,000	331,000	614,745
ENDING FUND BALANCE - 6/30/23 BUDGETED	\$ 16,167,656	\$ 609,836	\$ 1,166,446	\$ 272,038	\$ (329)	\$ 922,269	\$ 21,150	\$ -	\$ 6,223,907	\$ 1,161,614	\$ 26,029,314

Attachment A

**Town of Klawah Island
Five Year Projections**

	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
	\$	\$	\$	\$	\$	\$	\$
Revenues:							
Building Permits	900,000	1,500,000	1,200,000	1,200,000	1,000,000	800,000	600,000
Building Permits/Special Projects	100,000	305,197	500,000	-	-	-	-
Business Licenses	2,295,000	2,800,000	2,800,000	2,500,000	2,500,000	2,200,000	2,200,000
STR Application Fees	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Franchise Fees	860,000	870,000	870,000	870,000	870,000	870,000	870,000
Local Option Tax	597,453	768,392	768,392	776,065	763,828	791,664	799,591
State ATAX	1,617,505	2,324,686	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Local ATAX	986,392	1,286,920	1,050,500	1,060,500	1,071,105	1,081,816	1,092,634
County ATAX	200,000	518,768	420,000	424,200	428,442	432,726	437,054
Hospitality Tax	578,884	748,857	608,000	608,000	612,060	618,181	624,362
Solid Waste Fee	610,000	610,000	610,000	610,000	610,000	610,000	610,000
Inte	34,000	35,000	35,000	50,000	90,000	90,000	90,000
Other	160,000	174,000	187,000	187,000	187,000	180,000	160,000
One Time -ARRP Funding	-	440,343	-	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,086,726	\$ 10,984,766	\$ 10,794,643	\$ 10,318,020	\$ 10,168,900
Expenses:							
Salaries	1,390,994	1,570,690	1,901,847	1,996,939	2,096,786	2,201,626	2,311,707
Overtime	3,967	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,668	490,342	634,830	666,572	699,901	734,896	771,640
Payroll Tax	131,063	139,236	179,879	179,770	187,259	195,122	203,376
Employee Subtotal	1,963,691	2,203,668	2,716,957	2,848,282	2,989,946	3,136,643	3,291,728
Public Safety/Payroll and Related Cost/ Off Duty Deputies	439,631	439,631	511,202	520,000	520,000	520,000	520,000
Public Safety/CCSO Contract	356,624	356,624	441,808	416,832	373,559	379,432	397,763
In House Police Department	-	-	-	-	-	-	-
STR Code Enforcement	286,560	286,560	286,560	600,000	600,000	600,000	600,000
Beach Patrol	327,674	388,687	584,000	584,000	584,000	584,000	584,000
Utilities & Supplies	251,400	244,707	248,000	250,000	282,500	275,625	289,406
Communications	68,320	74,577	76,360	80,000	80,000	80,000	80,000
Waste Management	1,053,000	1,103,000	1,203,000	1,500,000	1,500,000	1,500,000	1,500,000
Insurance	150,624	155,936	172,769	190,046	209,050	229,955	252,951
Professional Services	141,000	146,900	146,900	150,000	150,000	150,000	150,000
Consultants	211,000	274,966	345,665	200,000	200,000	200,000	200,000
Maintenance	471,800	503,724	528,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	112,270	65,000	68,250	71,663	75,246
Rentals	45,000	42,000	45,000	50,000	50,000	50,000	50,000
Tourism & Recreations	2,032,283	2,181,273	2,001,200	1,500,000	1,500,000	1,500,000	1,500,000
Contributions	200,000	201,800	200,000	200,000	200,000	200,000	200,000
Other	341,434	367,175	404,920	400,000	400,000	400,000	400,000
Capital Outlay	-	-	-	-	-	-	-
Buildings	150,000	276,984	150,000	-	-	-	-
Infrastructure	100,000	330,000	900,000	-	-	-	-
Vehicles	90,000	99,491	120,000	40,000	40,000	40,000	40,000
Other	40,000	50,000	70,000	30,000	-	-	-
MUSC Pledge	-	200,000	200,000	200,000	400,000	-	-
Total Expenses	8,776,462	9,971,623	11,466,980	10,334,160	10,661,806	10,479,893	10,721,480
Revenue Less Expenses	\$ 560,772	\$ 2,920,540	\$ 614,746	\$ 670,606	\$ 132,838	\$ (161,873)	\$ (652,580)

Attachment A

**Town of Kiawah Island
Five Year Projections**

	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
	\$	\$	\$	\$	\$	\$	\$
Revenues:							
Building Permits	900,000	1,500,000	1,200,000	1,200,000	1,000,000	600,000	600,000
Building Permits/Special Projects	100,000	365,197	500,000	-	-	-	-
Business Licenses	2,295,000	2,600,000	2,600,000	2,500,000	2,500,000	2,200,000	2,200,000
STR Application Fees	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Franchise Fees	600,000	970,000	970,000	970,000	970,000	970,000	970,000
Local Option Tax	597,453	788,382	788,382	776,065	783,826	791,664	789,581
State ATAX	1,617,505	2,324,686	2,100,000	2,121,000	2,142,210	2,163,632	2,165,268
Local ATAX	666,392	1,296,920	1,050,000	1,060,500	1,071,105	1,081,818	1,092,634
County ATAX	200,000	518,768	420,000	424,200	428,442	432,728	437,054
Hospitality Tax	576,894	748,857	600,000	606,000	612,060	618,181	624,362
Solid Waste Fee	610,000	610,000	610,000	610,000	610,000	610,000	610,000
Inte	34,000	35,000	35,000	50,000	90,000	90,000	90,000
Other	160,000	174,000	167,000	167,000	167,000	160,000	160,000
One Time -ARP Funding	-	440,343	-	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,060,726	\$ 10,994,765	\$ 10,784,643	\$ 10,316,020	\$ 10,168,990
Expenses:							
Salaries	1,390,994	1,570,690	1,601,847	1,996,939	2,096,786	2,201,626	2,311,707
Overtime	3,667	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,968	490,342	634,830	666,572	699,901	734,898	771,640
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	1,963,691	2,203,566	2,716,967	2,848,282	2,969,946	3,136,643	3,295,725
Public Safety/Payroll and Related Cost/ Off Duty Deputies	439,631	511,202	285,114	-	285,114	-	-
Public Safety/CCSO Contract	356,624	356,624	441,808	-	-	-	-
In House Police Department	-	-	-	1,070,303	1,035,103	1,457,727	1,566,161
STR Code Enforcement	289,580	288,580	288,580	-	-	-	-
Beach Patrol	327,674	368,687	584,000	584,000	584,000	584,000	584,000
Utilities & Supplies	251,400	244,707	248,000	250,000	262,500	275,625	289,406
Communications	66,320	74,577	76,360	80,000	80,000	80,000	80,000
Waste Management	1,053,000	1,103,000	1,203,000	1,500,000	1,500,000	1,500,000	1,500,000
Insurance	150,824	155,938	172,769	190,046	209,050	229,955	252,951
Professional Services	141,000	146,900	146,900	150,000	150,000	150,000	150,000
Consultants	211,000	274,966	345,665	200,000	200,000	200,000	200,000
Maintenance	471,800	503,724	528,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	112,270	65,000	68,250	71,663	75,246
Rentals	45,000	42,000	45,000	50,000	50,000	50,000	50,000
Tourism & Recreations	2,032,283	2,181,273	2,001,203	1,500,000	1,500,000	1,500,000	1,500,000
Contributions	200,000	201,800	200,000	200,000	200,000	200,000	200,000
Other	341,434	367,175	404,920	400,000	400,000	400,000	400,000
Capital Outlay	-	-	-	-	-	-	-
Buildings	150,000	276,984	150,000	-	-	-	-
Infrastructure	100,000	330,000	900,000	-	-	-	-
Vehicles	90,000	99,491	120,000	40,000	40,000	40,000	40,000
Other	40,000	50,000	70,000	30,000	-	-	-
MUSC Pledge	-	200,000	200,000	200,000	400,000	-	-
Total Expenses	8,776,462	9,971,523	11,466,960	10,162,746	10,484,463	10,437,668	10,768,877
Revenue Less Expenses	\$ 560,772	\$ 2,920,640	\$ 614,746	\$ 762,021	\$ 306,180	\$ (119,649)	\$ (600,978)

Town Of Kiawah Island Projected Departmental Expenses

	Annualized FY 2022	Budget FY 2023	Change	%
Administration	\$782,137	\$989,560	\$	27%
Communications	266,670	373,543	106,873	40%
Community Development Services	548,304	646,081	98,777	18%
Council	12,667	16,000	3,333	26%
Court	27,815	27,809	85	0%
Environmental	556,720	620,245	63,525	11%
Finance	727,936	753,413	25,477	3%
Infrastructure, CERT	488,153	994,488	506,315	104%
Operations	2,920,049	3,135,981	215,932	7%
Planning	136,308	349,285	212,977	156%
Deputies	820,255	977,010	156,755	19%
Public Safety	255,493	336,727	81,234	32%
Public Works	142,543	171,958	29,415	21%
	\$7,666,050	\$9,392,180	\$	22%
			1,706,130	

TOWN OF KAUAIHAW ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/23
GENERAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Actualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	2,285,000	327,122	2,600,000	2,600,000	505,000	22%	\$ -	0%	Based on FY2019-FY21 averages
STR APPLICATION FEES	40,000	26,253	400,000	400,000	0	0%	(65,000)	-45%	Based on current year actuals
STATE ACCOMMODATIONS TAX	83,150	85,000	150,000	85,000	12,000	34%	3,000	7%	First \$25K plus 5% of SATAX
AD TO SUBDIVISION	35,000	11,232	44,000	44,000	0	0%	0	0%	Based on estimates from the State
PUBLIC WORKS REVENUE	910,000	610,000	10,000	610,000	0	0%	0	0%	Based on number of subdivisions for different service types
BUILDING PERMITS	800,000	1,007,893	1,500,000	1,200,000	300,000	37%	(300,000)	-20%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	100,000	306,197	305,197	500,000	400,000	400%	154,803	64%	Permitting for Seafields and final phase of the Cape
LOCAL OPTIONS SALES TAX	597,453	484,488	789,362	789,362	190,000	29%	0	0%	Based on FY2019-FY21 averages
FRANCHISE FEE - ELECTRIC	429,000	236,275	430,000	430,000	0	0%	0	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	140,000	400,000	400,000	0	0%	0	0%	300% or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	140,000	140,000	140,000	0	0%	0	0%	Based on the contracts with A1&T, Comcast, NGR
CHARTERED SERVICE & TOUR	10,000	10,000	10,000	10,000	0	0%	0	0%	Based on current year actuals
INTEREST REVENUE	4,880	18,817	10,000	10,000	0	0%	0	0%	Approximately 0.02% rate of return on investments
MISCELLANEOUS REVENUE	35,000	16,817	35,000	35,000	0	0%	0	0%	Based on CY actuals
ONE TIME - APR FUNDING	8,962,443	3,798,874	440,343	440,343	440,343	1,000%	(187,187)	-2%	ARP Payment in CY
TOTAL REVENUE	8,962,443	3,798,874	8,872,922	7,968,726	1,943,272	23%	1,943,272	23%	
EXPENDITURES:									
SALARIES	1,390,984	673,712	1,570,680	1,501,847	510,853	37%	331,157	21%	Salaries for 23 current employees plus 1 new position
OVERTIME	3,500	2,073	1,000	1,000	0	0%	0	0%	
PAYROLL TAXES	437,987	253,279	634,800	634,800	198,813	45%	14,189	2%	
PAYROLL TAXES & BENEFIT/DEPUTIES	131,083	73,184	130,236	174,879	43,816	33%	35,643	26%	Salaries for off duty deputies
SALARIES, PR TAXES & BENEFIT/DEPUTIES	438,631	274,119	439,631	511,202	71,571	16%	71,571	16%	Deputies contracted with CCSSO
DEPUTIES CONTRACTED WITH CCSSO	359,824	244,758	358,824	441,808	85,184	24%	85,184	24%	Contract with Island Services for after hour code enforcement
STR CODE ENFORCEMENT	288,580	232,237	288,580	288,580	0	0%	0	0%	Contract with Island Services for beach patrol
BEACH PATROL	337,674	133,652	366,687	584,000	256,328	76%	168,313	50%	
UTILITIES & SUPPLIES	180,000	85,849	180,000	180,000	0	0%	0	0%	Based on current year actuals and increase for new landscaping
UTILITIES	86,400	44,801	72,400	72,400	0	0%	863	1%	Electric for various public buildings
WATER	36,000	18,685	23,000	25,800	(10,400)	-29%	2,800	11%	Electric for sound equipment in Council chambers, upgrades to security system
WATER ASSETS	14,100	3,272	14,900	14,900	0	0%	0	0%	Based on current year actuals
ADVERTISING	14,320	13,108	20,577	22,360	8,040	56%	1,783	9%	Based on current year actuals for Town's employees
CELL PHONES & IPADS	54,000	33,281	54,000	54,000	0	0%	0	0%	Cost for landline, internet and cable
REGULAR PHONES	1,051,000	648,870	1,102,000	1,102,000	150,000	14%	100,000	9%	Based on Carolina Verese contract
WASTE MANAGEMENT	141,000	123,775	148,800	148,800	0	0%	11,800	3%	Based on current year actuals
PROFESSIONAL SERVICES	211,000	108,415	274,896	345,685	134,689	64%	70,689	26%	Town Attorney, Prosecutor and annual audit
CONSULTING	170,300	120,328	178,000	186,850	29,550	15%	17,850	10%	Estimate for various consulting work
MAINTENANCE	80,500	43,420	74,500	74,500	0	0%	0	0%	Building maint., island wide landscaping and road maint., and software maint.
SOFTWARE	221,000	137,878	251,224	231,000	10,000	5%	(20,224)	-9%	
LANDSCAPING	14,000	11,000	14,000	14,000	0	0%	0	0%	
TRAVEL & TRAINING	54,000	18,108	41,800	58,270	16,470	108%	70,370	168%	
RENTALS	45,000	23,282	42,000	45,000	0	0%	3,000	7%	Based on current year actuals
TOURISM & RECREATIONS	229,100	106,147	219,100	268,800	37,800	16%	47,600	22%	Based on contracts
CONTRIBUTIONS	380,000	268,734	201,800	203,000	0	0%	(1,800)	-1%	
CAPITAL OUTLAY	145,984	105,186	124,000	680,000	556,000	220%	483,328	64%	
OTHER	100,000	20,000	100,000	197,000	97,000	30%	23,145	14%	
DECODE	100,000	20,000	100,000	200,000	100,000	0%	0	0%	Based on current year actuals
CONTINGENCY	145,000	100,000	100,000	100,000	0	0%	0	0%	MUSC Pragma of 11M
TOTAL EXPENDITURES	8,838,839	4,668,893	8,888,848	8,473,888	2,318,642	26%	2,318,642	26%	
ALLOCATION TO BATAK	485,000	371,840	523,000	682,200	1,600,000	141%	644,200	123%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	577,674	110,129	607,320	1,080,074	1,028,074	166%	(137,720)	-23%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	554,939	268,790	789,387	888,431	313,492	56%	102,044	13%	Consolidated amount for various departments
ALLOCATION TO HOTELITY TAX	268,790	151,817	391,809	584,400	292,600	104%	202,781	53%	
ALLOCATION TO ARTS & CULTURAL EVENTS	73,538	5,597	45,951	122,161	49,654	88%	77,250	165%	
TOTAL NET EXPENDITURES	4,981,178	3,774,187	8,484,838	1,234,911	1,234,911	25%	742,833	19%	
OTHER FINANCING USES/RESOURCES:									
EXCESS OF REVENUES OVER EXPENDITURES	188,000	1,024,687	118,000	1,988,000	50,000	42%	50,000	47%	
EXCESS OF REVENUES OVER EXPENDITURES	8,982,725	2,383,867	2,383,867	381,132	(1,002,000)	-41%	(1,002,000)	-41%	
TOTAL OTHER FINANCING USES/RESOURCES	1,000,725	3,774,187	2,383,867	1,431,817	431,132	43%	(882,849)	-49%	
TOTAL EXPENDITURES & OTHER USES	8,982,483	3,774,187	8,872,922	7,968,726	1,943,272	23%	1,943,272	23%	

Attachment A

**TOWN OF MAWAH ISLAND
BUDGET FOR YEAR ENDED 03/31/22
GENERAL FUND**

	2021-2022 Budget	Actuals thru 12/31/2022	2022-2023 Proposed Budget	FY 21 Budget \$ Change	FY 22 Budget % Change	FY 22 Actualized \$ Change	FY 22 Actualized % Change	Justifications/Notes
Department: 40306 - ADMINISTRATION								
TOWN ADMINISTRATION								
SALARIES - REGULAR EMPLOYEES	249,825	183,980	399,797	\$ 120,172	48%	\$ 120,283	48%	Salaries for Town Administrator, clerk and 8th segregated total for salary adjustments
OVERTIME	1,200	87	1,200	-	0%	1,100	100%	
FOUNDS	18,000	7,453	18,000	-	0%	(2,000)	-8%	
TRAVEL	5,000	5,848	5,000	2,000	0%	1,000	20%	
INSURANCE - MEDICAL	10,783	13,929	11,254	473	4%	934	9%	8th Christmas Gifts, \$3K annually EAP Cost, Employee Appreciation Events - \$10K
PICAR MATCH	19,230	6,895	23,289	8,059	47%	9,212	48%	
RETIREMENT MATCH	47,828	15,367	73,816	26,190	55%	23,903	48%	
TUTORIAL REIMBURSEMENT	30,000	15,594	5,000	5,000	100%	5,000	100%	50% tuition reimbursement
WORKERS COMPENSATION COSTS	26,000	14,624	20,000	-	0%	10,000	50%	Christmas Dinner - \$25K
CATERING COSTS	115,000	10,325	120,000	5,000	4%	9,743	9%	Christmas Dinner - \$25K, additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, 85K misc professional services
PROFESSIONAL SERVICES	10,000	98,379	10,000	-	0%	(5,000)	-33%	Chief consultant work - \$10K
CONSULTANTS	2,400	10,313	3,200	600	33%	-	0%	Based on cost for 1 cell phone - Pucks and milk
TELEPHONE-CELL	4,000	8,837	4,000	-	0%	7,000	140%	Estimate SCAPA, ICMA, SCCMA (Stephane T)
TRAVEL & TRAINING	4,000	309	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCMA, (Stephane T) & training for Pate (Cheri Institute)
DUES	4,000	309	4,000	-	0%	-	0%	Based on current year actuals
SUBSCRIPTIONS	1,000	2,181	1,000	-	0%	-	0%	Costs for electricity
POSTAGE	4,000	4,000	4,000	-	0%	-	0%	Christmas Dinner - \$25K
COMMUNITY ACTIVITIES	19,000	19,000	19,000	-	0%	14,000	200%	Christmas Dinner - \$25K, Volunteer Appreciation Event - \$7K, and \$5K other community activities
COMMUNITY OUTREACH	200,000	775	200,000	-	0%	(1,800)	-1%	Changeable contributions
SUPPLIES - OFFICE	15,000	1,500	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	14,199	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	610	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	7,187	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,000	2,131	5,000	-	0%	2,000	87%	
	250,000	482,849	829,866	188,888	21%	267,222	27%	
FOUNDRY DEPARTMENT								
SALARIES	24,000	1,887	6,000	(24,000)	-100%	(1,887)	0%	
CELL PHONE	-	4,875	6,000	6,000	N/A	-	0%	
RENTAL FACILITIES & MEETING COST	5,000	1,399	5,000	-	0%	3,000	150%	Mayor HAJD and MASC Annual Meeting
TRAVEL & TRAINING	4,000	175	4,000	-	0%	3,000	300%	Town Council Retreat Expense
SUPPLIES - OFFICE	1,000	1,000	1,000	-	0%	(1,000)	-50%	
	34,000	16,104	16,000	(18,000)	-82%	(12,687)	-187%	
TOTAL ADMINISTRATION	844,845	413,548	1,088,866	150,811	18%	(78,864)	-10%	

TOWN OF MAWAAI ISLAND
BUDGET FOR YEAR ENDED 06/30/22
GENERAL FUND

	2021-2022 Budget	Actuals thru 12/31/2022	Actualized 2021-2022	2022-2023 Proposed Budget	FY 21 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 21 Annualized % Change	Justifications/Notes
Department: 49100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	102,840	\$ 88,134	\$ 102,831	102,831	\$ 19,697	19%	\$ -	0%	Salaries by Town's biologist and an assistant PIT help with their surveys
SALARIES - TEMPORARY	13,000	8,289	13,987	13,000	1,622	12%	4,000	0%	0%
INSURANCE - MEDICAL	13,000	18,541	27,415	28,895	2,804	10%	2,481	0%	0%
RETIREMENT MATCH	29,863	18,231	36,105	38,833	8,051	23%	(1,171)	-3%	0%
PROFESSIONAL SERVICES	18,000	-	18,000	18,000	(18,000)	-20%	2,368	5%	Deer Processing
CONSULTANTS	65,000	640	43,633	45,998	(18,000)	-28%	-	0%	Marsh management plan-75% billed in FY23 Based on cost for 2 cell phones
TELEPHONE-CELL	3,000	104	4,000	4,000	(1,800)	-60%	-	0%	0%
REPAIR AND MAINTENANCE - SOFTWARE	4,000	85	4,000	4,000	-	0%	-	0%	0%
SUBSCRIPTIONS	1,000	189	500	500	(500)	-50%	-	0%	0%
TRAVEL & TRAINING	3,500	714	1,000	3,500	(500)	0%	2,500	250%	0%
TURTLE PATROL EXPENDITURES	6,000	2,325	6,000	6,000	-	0%	-	0%	0%
BEACH MONITORING & REPAIRS	50,000	18,177	40,000	50,000	14,800	16%	10,000	25%	CSE Contract
RESEARCH	84,100	20,338	84,100	109,800	25,700	31%	14,800	18%	Subcat GPS, Bird Banding, Toxicology, Clemens Salary (50%), School Environmental Programs
COMMUNITY OUTREACH	3,000	6,288	2,500	3,000	500	0%	500	20%	Green Heron, Osprey Stewards, Bulwer's Bunting, TBO
PROG. OPER. FLEX	50,000	50,000	50,000	50,000	-	0%	-	0%	0%
FISH STUDIES & EQUIPMENT	4,000	-	4,000	23,000	19,000	48%	23,000	48%	0%
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	0%
SUPPLIES - OFFICE	600	372	1,000	2,500	1,800	317%	1,500	150%	0%
SUPPLIES-OTHER	1,000	605	1,000	1,000	-	0%	-	0%	0%
UNIFORMS	1,200	874	1,300	1,200	300	25%	-	0%	0%
BOOKS & PERIODICALS	4,000	50	4,000	4,000	200	5%	2,500	107%	0%
COMPUTER & SOFTWARE	4,000	1,520	4,000	4,000	-	0%	-	0%	0%
COMPUTER & SOFTWARE - MAJOR	1,000	758	1,500	1,500	500	50%	700	88%	0%
TOTAL DEPARTMENT EXPENDITURES	888,878	248,898	888,720	820,241	66,348	8%	63,228	11%	Deer removal equipment
ALLOCATION TO LOCAL ATAX:	139,678	78,785	157,402	156,186	18,560	13%	786	0%	0%
60% OF SALARIES, PR TAXES, AND BENEFITS	6,000	6,000	6,000	6,000	-	0%	-	0%	0%
TURTLE PATROL COST	148,848	81,889	163,402	164,188	18,188	13%	788	5%	0%
ALLOCATION TO COUNTY ATAX	758,100	102,822	729,733	290,000	2,800	-36%	34,167	(10)	0%
ALLOCATION TO COUNTY ATAX	84,100	20,338	94,100	108,900	14,800	16%	14,800	16%	0%
RESEARCH	35,000	-	13,633	(35,000)	(13,633)	-100%	(13,633)	-100%	0%
CONSULTING	50,000	18,177	40,000	50,000	23,000	48%	23,000	48%	0%
BEACH MONITORING & REPAIRS	50,000	50,000	50,000	73,000	23,000	48%	23,000	48%	0%
W/ CONSERVANCY	20,000	9,238	20,000	20,000	-	0%	-	0%	0%
PROGRAMS	4,000	-	4,000	4,000	-	0%	-	0%	0%
FISH STUDIES & EQUIPMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	0%
POND MANAGEMENT	234,100	102,822	234,733	246,896	2,800	1%	34,167	15%	0%
TOTAL NET EXPENDITURES	146,172	86,724	146,848	181,187	48,748	31%	28,872	17%	0%

Attachment A

TOWN OF KAWAH ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/22
GENERAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 48360 - FINANCE									
SALARIES - REGULAR EMPLOYEES	\$ 265,715	\$ 152,450	\$ 303,238	\$ 303,238	\$ 37,523	14%	\$ -	0%	Salaries for 8 employees
OVERTIME	2,000	1,624	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	35,617	18,860	35,348	35,348	2,959	8%	3,189	9%	
FICA ER MATCH	50,000	25,000	50,000	50,000	12,279	25%	3,032	6%	
INSURANCE - LIFE	50,000	25,000	50,000	50,000	12,279	25%	3,032	6%	
AUDITING COSTS	20,000	20,000	20,000	20,000	0	0%	0	0%	Based on the contract
CONSULTANTS	6,000	6,000	6,000	6,000	0	0%	0	0%	Estimate for investment analysis, actuarial evaluation and legal cost
TELEPHONE-CELL	1,000	875	1,000	2,040	1,040	104%	540	54%	2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	155,000	113,008	150,000	170,000	15,000	10%	15,000	10%	Cost for ADP-14K, Incentiv-10-13K, Integral Solution-300K, VCS web hosting-31K, observance-252K, Misp-50K
TRAVEL & TRAINING	6,000	1,300	7,000	10,000	2,000	29%	3,000	43%	Costs for registration and travel to attend conferences and courses/Additional 5% for Jan to attend DL Training
DUES	6,000	6,000	6,000	6,000	0	0%	0	0%	Cost for membership dues
PRINTING COSTS	6,000	5,440	6,000	6,000	0	0%	0	0%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	4,000	3,408	4,000	4,000	0	0%	0	0%	Postage for day to day business, business license and utility billing mailing, integrare for returns-2.5K
SUPPLIES - POSTAGE	6,000	3,832	6,000	6,000	0	0%	0	0%	Based on current year actuals
SUPPLIES - OTHER	1,500	1,315	1,500	1,500	0	0%	0	0%	Estimate for per diem
BOOKS & PERIODICALS	500	185	500	500	0	0%	0	0%	Estimate for per diem
BANK COSTS	55,000	38,872	100,000	100,000	45,000	82%	1,000	100%	Cost for credit card fees & check processing - 335K/merchant fees-265K (Increase related to increase in credit card fees, majority of transactions done on line now)
COMPUTER & SOFTWARE - MINOR	2,000	872	2,000	2,000	0	0%	1,000	50%	Lead for Jan and placeholder if software needs new pc
MISCELLANEOUS EXPEND	1,000	183	1,000	1,000	0	0%	0	0%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	644,641	402,207	748,431	774,292	119,841	18%	28,771	4%	
ALLOCATION TO COURT DEPARTMENT	19,753	9,577	20,495	20,769	2,026	11%	205	1%	50% of salaries, payroll taxes and benefits for finance dept allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 634,887	\$ 392,630	\$ 727,936	\$ 755,061	\$ 21,477	3%	\$ 21,477	3%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 48860 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 120,520	\$ 72,069	\$ 128,711	\$ 162,000	\$ 41,460	34%	\$ 32,288	25%	Salaries for 3 employees
OVERTIME	0	0	0	500	(500)	-100%	(2,500)	NA	
INSURANCE - TEMPORARY	13,335	6,327	12,898	28,787	15,431	118%	11,671	89%	
INSURANCE - MEDICAL	9,056	4,562	9,023	12,300	3,278	37%	2,470	27%	
FICA ER MATCH	20,218	6,671	22,777	31,367	11,149	55%	8,560	38%	
RETIEMENT MATCH	720	681	720	2,000	1,280	176%	1,370	217%	Cost for 3 cell phones and iPad
TELEPHONE-CELL	70,000	-	33,333	71,667	1,667	2%	38,333	115%	Feasibility study for a Cellular and Community Center and 12 of website design
CONSULTANTS	11,000	7,072	13,500	14,150	3,150	29%	650	5%	Survey Monkey Subscription - 31K, MailChimp - 560K/Yearly
REPAIR AND MAINTENANCE - SOFTWARE	9,000	1,411	8,500	8,500	(500)	-6%	-	0%	Arroyo-130K email package-1725K, Feedback Campaign-840K, P4C, Busch Publication advertising-1720K, Greenway-130K
PUBLISHING & PROMOTIONS	32,700	11,027	31,700	32,700	2,000	6%	11,000	34%	Preparation of envelopes printing, mailing materials
PRINTING - TOWN NOTES	3,000	1,818	3,000	3,000	0	0%	1,500	50%	Printing town notes
TRAVEL & TRAINING	1,000	834	1,000	1,000	200	20%	200	20%	Printing town notes
SUPPLIES - OTHER	1,000	834	1,000	1,000	0	0%	1,000	100%	Printing town notes
COMPUTER & SOFTWARE - MINOR	2,200	2,200	2,200	2,500	300	14%	300	14%	Estimate for office supplies
TOTAL DEPARTMENT EXPENDITURES	284,349	116,832	286,678	373,843	78,165	27%	198,173	69%	Estimate for post cost
ALLOCATION TO ARTS & CULTURAL FUND	75,536	5,977	45,931	123,161	49,643	88%	77,250	168%	Salaries, payroll taxes and benefits of Arts Council Coordinator and 10% of Com Manager and consultant for feasibility study
TOTAL NET EXPENDITURES	\$ 208,813	\$ 110,855	\$ 240,747	\$ 250,682	\$ 29,812	13%	\$ 29,812	13%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 49000 - COURT DEPARTMENT									
SALARIES - JUDGE	4,000	333	4,000	4,000	-	0%	-	0%	Adopt's board
SALARIES - REGULAR EMPLOYEES	13,963	8,800	15,101	15,101	1,138	8%	1,138	8%	30% of clerk of court salary
INSURANCE - MEDICAL	1,596	797	1,597	1,720	144	9%	144	9%	
FICA ER MATCH	1,068	566	1,155	1,155	87	8%	87	8%	
RETIEMENT MATCH	2,147	992	2,052	2,800	658	31%	151	7%	Cost for 1 cell phone
TELEPHONE-CELL	1,200	910	1,200	1,200	0	0%	0	0%	Estimate for cell phone (fee and travel) to attend conferences for the Judge
TRAVEL & TRAINING	1,000	1,000	1,000	1,000	0	0%	0	0%	Based on current year actuals
DUES	1,000	65	1,000	1,000	0	0%	(200)	-20%	
SUPPLIES-OFFICE	300	348	300	300	0	0%	0	0%	
TOTAL DEPARTMENT EXPENDITURES	\$ 25,843	\$ 10,815	\$ 27,816	\$ 27,800	\$ 2,816	8%	\$ 2,816	10%	

Attachment A

TOWN OF MAWAAI ISLAND
BUDGET FOR YEAR ENDED 06/30/22
GENERAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Actuals \$ Change	FY 22 Actuals % Change	Justifications/Notes
Department: 49900 - DEPUTIES									
SALARIES - DEPUTIES	\$ 324,641	\$ 202,308	\$ 324,641	366,302	\$ 81,651	19%	\$ 81,651	19%	Based on the current contract for 2nd and 3rd shift - 70% coverage
OVERTIME	20,000	18,107	20,000	20,000	-	0%	-	0%	
PICER MATCH	32,437	16,652	32,437	36,089	3,652	11%	3,652	11%	
RETIREMENT MATCH	6,000	37,000	6,000	6,000	6,365	10%	6,365	10%	
UNIFORMS	8,000	10,000	8,000	9,000	1,000	13%	1,000	13%	
COUNTY RADIO COSTS	6,864	10,800	6,864	15,000	8,236	73%	-	0%	
CCSO CONTRACT	356,624	244,758	356,624	411,608	55,184	24%	55,184	24%	1st shift is contracted with CCSO (4 deputies)/replacement of 2 vehicles (\$11.5K net.)
TOTAL DEPARTMENT EXPENDITURES	819,919	638,619	819,919	977,619	157,700	20%	157,700	19%	
ALLOCATION TO STATE ATAX	365,000	-	365,000	700,000	335,000	82%	277,000	65%	Assuming 80% funding
ALLOCATION TO LOCAL ATAX	306,631	274,217	322,018	130,455	(178,372)	-52%	(143,750)	-52%	Assuming 80% funding - Remaining from SAITAX
TOTAL NET EXPENDITURES	122,048	638,619	122,048	146,841	24,793	20%	24,793	19%	
Department: 49910 - PUBLIC SAFETY									
SALARIES	111,071	28,250	170,368	215,306	104,297	84%	45,000	26%	Salaries for 3 employees
OVERTIME	15,000	7,678	15,000	16,287	1,287	9%	1,287	9%	
INSURANCE - MEDICAL	8,487	2,124	22,738	32,081	9,303	101%	9,303	41%	
PICER MATCH	20,668	5,289	13,033	16,478	7,979	84%	3,443	20%	
RETIREMENT MATCH	1,143	359	34,087	47,142	28,444	128%	13,058	38%	
TELEPHONE-CELL	3,800	357	2,100	2,160	1,017	89%	-	0%	
TRAVEL & TRAINING	620	1,228	8,000	11,190	7,390	184%	3,190	40%	
VEHICLE	200	200	-	-	-	N/A	-	N/A	
SUPPLIES - OFFICE	200	1,228	2,000	1,000	(1,000)	-100%	(1,000)	-100%	
SUPPLIES - OTHER	571	108	706	429	(277)	-39%	(277)	-39%	
UNIFORMS	2,000	1,683	2,000	1,000	(1,000)	-50%	8,000	400%	
COMPUTER & SOFTWARE - MINOR	163,823	67,333	216,493	10,100	(8,000)	-4%	8,000	5%	2 new laptops with mouse, traffic and security release
TOTAL DEPARTMENT EXPENDITURES	163,823	67,333	216,493	336,727	120,234	73%	81,234	31%	50% of PS Director allocated to LAITAX
ALLOCATION TO LOCAL ATAX	163,823	-	32,787	65,532	32,745	100%	32,745	100%	
TOTAL NET EXPENDITURES	163,823	67,333	216,493	271,192	54,699	25%	54,699	23%	
Department: 49930 - PUBLIC WORKS									
SALARIES	77,874	28,200	93,650	112,800	34,726	45%	18,750	20%	Salary for 2 employees
OVERTIME	20,750	7,078	18,750	20,000	2,000	N/A	-	0%	
INSURANCE - MEDICAL	3,200	1,624	16,288	20,000	4,217	131%	4,217	131%	
PICER MATCH	3,200	2,124	8,893	8,814	5,334	183%	1,721	25%	
RETIREMENT MATCH	13,488	5,289	16,422	22,149	8,653	64%	5,727	35%	
TELEPHONE-CELL	2,000	358	1,000	1,000	(600)	-60%	-	0%	
TRAVEL & TRAINING	8,000	357	4,000	5,000	3,000	75%	1,000	25%	Accounting for training events and joining organizations for new Public Works manager
VEHICLE	1,000	768	-	-	-	N/A	-	0%	
SUPPLIES - OFFICE	1,000	1,000	1,000	1,000	-	0%	-	0%	
SUPPLIES - OTHER	1,000	1,000	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,500	1,500	1,500	1,500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	1,500	1,500	1,500	1,500	-	0%	-	0%	
TOTAL DEPARTMENT EXPENDITURES	132,874	48,937	142,533	173,845	30,812	23%	28,815	21%	

Attachment A

TOWN OF KAWAHA ISLAND
BUDGET FOR YEAR ENDED 6/30/22
GENERAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40889 - PLANNING									
SALARIES	60,980	28,250	60,000	135,000	74,020	121%	55,000	68%	Salary for 2 employees, new position-Planner & Environmental Specialist
SALARIES-TEMPORARY	12,000	7,870	12,000	18,988	(12,000)	-100%	(12,000)	-100%	
INSURANCE - MEDICAL	5,048	2,126	5,033	14,972	20%	20%	14,938	297%	
FICA ER MATCH	11,366	5,258	11,366	18,048	3,700	42%	4,258	5%	
STENOGRAPHER COST	6,000	258	6,000	8,000	4,750	N/A	800	5%	
CONSULTANTS	-	782	1,267	100,000	100,000	N/A	100,000	N/A	Trainer for BZA cases (avg 1-2 case per month)
TELEPHONE-CELL	-	-	-	5,400	5,400	N/A	(867)	-55%	Comprehensive Plan Consultant - Long range Monographs for Kawaia have arrived. Limited staff time resources
TRAVEL & TRAINING	1,600	357	2,500	50,000	48,200	2878%	47,500	1600%	Travel and training includes additional staff
DUES	475	-	500	1,000	525	111%	500	100%	Includes additional staff
ADVERTISING	1,100	-	2,400	2,000	1,200	216%	-	0%	Test court based BZA Ads 1-2 cases month, 12 months (approx. \$200/month)
PRINTING	1,000	-	1,000	1,000	857	216%	-	0%	
SUPPLIES - OFFICE	143	-	1,000	1,000	857	599%	-	0%	
SUPPLIES - OTHER	206	109	300	1,000	714	250%	700	233%	Includes additional staff
UNIFORMS	-	-	-	-	-	-	-	-	Assess Computer & services for staff (download rct.vu Apps, local ArcGIS 3.1.1.02) to assist with map creation, data employee and plan review)
COMPUTER & SOFTWARE - MINOR	1,500	-	3,000	5,000	3,500	233%	2,000	67%	
	185,607	46,811	135,388	348,281	213,673	211%	213,673	184%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 41990 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	307,799	309,719	353,013	413,013	105,244	34%	80,000	17%	Salaries for Community Dev. Services- Employees (one employee)
OVERTIME	187	329	500	500	-	#DIV/0!	-	NA	
SALARIES-TEMPORARY	-	-	-	-	-	#DIV/0!	-	NA	
INSURANCE - MEDICAL	27,877	32,525	30,586	43,887	15,910	57%	13,301	43%	
FICA ER MATCH	23,544	23,127	27,005	31,595	8,051	34%	4,580	17%	
RETIREMENT MATCH	54,873	41,719	68,899	84,365	29,492	54%	14,408	21%	
TUITION REIMBURSEMENT	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
ADVERTISING COST	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
STENOGRAPHER COST	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
CONSULTING	15,000	13,029	15,000	15,000	-	0%	-	0%	Duncan & Parnell document services
PROFESSIONAL SERVICES	13,000	22,000	30,000	30,000	17,000	131%	-	0%	Upcoming commercial projects will require 3rd party structural review
REPAIR AND MAINT - SOFTWARE	300	-	300	300	-	0%	-	0%	Estimate for Apple pro. MS Office software for computers
TELEPHONE-CELL	2,857	2,048	2,400	2,940	80	3%	540	23%	Cost for 4 cell phones
DUES	1,900	1,301	1,900	1,900	-	0%	-	0%	Estimate for software licenses
TRAVEL & TRAINING	1,500	913	1,600	1,600	80	20%	1,680	20%	Estimate for conference fees and travel to attend conferences and courses
PRINTING	1,200	1,200	1,200	2,000	743	59%	-	0%	Including departmental courses and supplies
SUPPLIES - OTHER	571	287	1,000	1,000	429	75%	-	0%	Based on current year include
UNIFORMS	1,143	-	1,900	1,000	487	47%	-	0%	5-staff members uniforms
MISCELLANEOUS	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Police and registration check
VEHICLES	-	-	-	-	-	#DIV/0!	-	NA	New vehicle for new employee
EQUIPMENT MINOR	500	144	500	500	-	0%	-	0%	Moving to digital building codes-\$4,630 for 5 years
COMPUTER & SOFTWARE - MINOR	482,258	484,288	5,260	7,450	2,200	45%	2,200	42%	
	482,258	484,288	849,304	648,353	169,213	31%	86,777	10%	

TOWN OF KAUAI INLAND
BUDGET FORTY YEAR ENDED 03/30/22
GENERAL FUND

	2021-2022 Budget	Actuals thru 12/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 37,064	\$ 100,000	\$ 100,000	\$ -	0%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	1,000,000	612,290	1,050,000	1,150,000	100,000	10%	100,000	10%	Contract with CW (beach included) with 10% CPI. Chas recycling 49-135e plus \$10k misc.
CUSTOMER COSTS	20,000	17,977	20,000	27,000	7,000	35%	7,000	35%	Office cleaning contract, monthly cleaning supplies-36C, window cleaning -22 3A, misc-11K
LANDSCAPING COSTS - IMHOR	210,000	226,654	240,000	220,000	(20,000)	-9%	(20,000)	-9%	Based on the August contract \$108K and misc projects-11K plus \$20k plant holder for MC landscaping
LANDSCAPING COSTS - CEMT	327,674	338,687	340,000	340,000	12,326	4%	12,326	4%	Based on the contract with Island Source for after hours code enforcement
BEACH PATROL COSTS	53,000	34,371	53,000	53,000	0	0%	0	0%	Based on the contract with Carolina Waste plus \$10k misc cleanup
BEACH UPKEEP	53,000	34,371	53,000	53,000	0	0%	0	0%	Duke Construction -75% in FY2023
RECYCLING CENTER	150,000	90,000	150,000	150,000	0	0%	0	0%	HVAC, generator annual service - \$4k for garage workshop
GARAGE RENOVATIONS	25,000	13,673	25,000	33,000	8,000	32%	8,000	32%	We have more vehicles and gas rates have increased
REPAIR & MAINT - BUILDING	25,000	7,444	25,000	30,000	5,000	20%	5,000	20%	Post equipment repairs
REPAIR & MAINT - VEHICLES	25,000	18,000	25,000	30,000	5,000	20%	5,000	20%	Estimate for copier leases, based on current year actuals
REPAIR & MAINT - EQUIPMENT	5,000	2,319	5,000	5,000	0	0%	0	0%	Insurance for 12 vehicles
PEST CONTROL COSTS	40,000	21,863	40,000	40,000	0	0%	0	0%	10% increase
RENTAL - EQUIPMENT	8,278	7,078	8,278	9,700	1,422	17%	1,422	17%	Adding new employees to the policy and pollution policy
INSURANCE - VEHICLES	548	548	548	801	253	46%	253	46%	Adding new employees to the policy and pollution policy
INSURANCE - DATA PRO	548	548	548	801	253	46%	253	46%	Adding new employees to the policy and pollution policy
INSURANCE - BUILDING & PERSONAL PROPERTY	45,000	56,133	45,000	65,000	20,000	44%	20,000	44%	Adding new employees to the policy and pollution policy
INSURANCE - LIABILITY	20,000	13,843	20,000	15,000	(5,000)	-25%	(5,000)	-25%	Adding new employees to the policy and pollution policy
INSURANCE - COMMERCIAL	1,000	30,411	1,000	12,000	11,000	1100%	11,000	1100%	Adding new employees to the policy and pollution policy
TELEPHONE - CELLULAR	41,000	26,807	41,000	42,000	1,000	2%	1,000	2%	Contract for cell phone (SEGSA) 132K, internet and cable (Comcast) -88K and back up internet-AT-137k
TELEPHONE - VOIP	41,000	26,807	41,000	42,000	1,000	2%	1,000	2%	Contract for cell phone (SEGSA) 132K, internet and cable (Comcast) -88K and back up internet-AT-137k
EMERGENCY COMMUNICATION COST	12,000	6,884	12,000	12,000	0	0%	0	0%	Monthly charges for satellite phone and Code Red
SECURITY SYSTEM COSTS	5,800	5,345	5,800	5,800	0	0%	0	0%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	0	0%	0	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	3,221	4,000	4,000	0	0%	0	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,224	11,000	11,000	0	0%	0	0%	Based on current year actuals
CELEBRITY COSTS	80,000	18,656	80,000	120,000	40,000	50%	40,000	50%	Based on CY projections
VEHICLES	90,000	59,491	90,000	120,000	30,000	33%	30,000	33%	2 vehicles for the inspector and Aeron
SIGNS	40,000	48,720	40,000	50,000	10,000	25%	10,000	25%	Maintenance for the signs
EQUIPMENT	20,000	6,893	20,000	70,000	50,000	250%	50,000	250%	Estimate for sound equipment in the chambers-370k
	2,644,178	1,671,134	2,876,048	3,138,941	262,893	10%	262,893	10%	Assuming 80% of beach patrol cost funded from SATAX
ALLOCATION TO STATE ATAX	100,000	-	100,000	467,200	367,200	367%	367,200	367%	Beach upkeep
ALLOCATION TO COUNTY ATAX	319,574	269,116	360,597	208,700	(151,897)	-45%	(151,897)	-45%	
ALLOCATION TO LOCAL ATAX	53,000	29,009	94,000	83,000	(11,000)	-12%	(11,000)	-12%	
ALLOCATION TO HOSPITALITY ATAX	247,750	151,917	202,659	202,400	(259)	-0%	(259)	-0%	
TOTAL NET EXPENDITURES	\$ 1,879,364	\$ 1,251,480	\$ 2,132,852	\$ 2,179,641	\$ 46,789	2%	\$ 46,789	2%	

	2021-2022 Budget	Actuals thru 12/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 49000 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 100,000	\$ 28,347	\$ 330,000	\$ 600,000	\$ 270,000	800%	\$ 270,000	800%	Price holder for tar and sealcoat increases
GENERAL INSURANCE - BRIDGE	40,000	43,153	43,153	47,466	4,313	10%	4,313	10%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	1,000	57,518	110,000	45,000	(65,000)	-65%	(65,000)	-65%	only item contract 50k in FY21, 50k in FY23
MISCELLANEOUS EXPEND	1,000	1,050	2,000	2,000	0	0%	0	0%	Estimate for misc.
	161,000	178,068	485,153	994,466	509,313	105%	509,313	105%	
ALLOCATION TO LOCAL ATAX	49,500	186,000	186,000	425,250	239,750	483%	239,750	483%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	44,000	-	179,000	379,000	335,000	752%	335,000	752%	Allocate 40%
TOTAL NET EXPENDITURES	\$ 87,500	\$ 128,863	\$ 111,153	\$ 133,716	\$ 22,563	23%	\$ 22,563	23%	
Department: 41000 - CERT TEAM									
CERT TEAM	3,000	2,356	3,000	3,000	0	0%	0	0%	
	3,000	2,356	3,000	3,000	0	0%	0	0%	

Attachment A

TOWN OF KAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 STATE ACCOMMODATION TAX FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,532,505	\$ 1,104,845	\$ 2,174,866	\$ 2,015,000	\$ 482,495	31%	\$ (159,666)	-7%	Based on FY19-21 average Rate of return -0.05%
INTEREST REVENUE	2,000	625	1,500	2,000	-	0%	500	25%	
	<u>1,534,505</u>	<u>1,104,845</u>	<u>2,176,196</u>	<u>2,017,000</u>	<u>482,495</u>	<u>31%</u>	<u>(159,666)</u>	<u>-7%</u>	
EXPENDITURES:									
PROMOTIONAL FUND	458,751	504,760	652,408	604,500	144,749	31%	(47,909)	-7%	30% of SATAB
SATAB CURRENT YEAR FUNDING	1,531,432	53,407	1,525,764	2,000,000	468,558	31%	474,236	31%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	<u>1,991,183</u>	<u>558,167</u>	<u>2,178,173</u>	<u>2,604,500</u>	<u>613,317</u>	<u>31%</u>	<u>426,327</u>	<u>20%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (458,678)	\$ 546,678	\$ (1,977)	\$ (587,500)	\$ (130,822)	29%	\$ (586,023)	296.65%	

Attachment A

TOWN OF MANAWA ISLAND
 BUDGET DRAFT - FOR YEAR ENDED 6/30/23
 COUNTY ACCOMMODATION TAX FUND

	2021-2022 Budget	Actuals thru 10/31/2022	Actuals 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Amended \$ Change	FY 22 Amended % Change	Justifications/Notes
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 200,000	\$ 270,784	\$ 518,768	\$ 420,000	\$ 220,000	110%	\$ (98,768)	-10%	Rate of return -0.05%
INTEREST REVENUE	5,000	624	1,000	2,000	(3,000)	-60%	1,000	100%	
TOTAL CATAF REVENUES	205,000	271,418	519,768	422,000	217,000	103%	(97,768)	-10%	
EXPENDITURES:									
WATER & SEWAGE	20,000	900	20,000	20,000	-	0%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	4,999	25,000	25,000	-	0%	-	0%	allocation from GF
CUSTOMER COSTS	5,000	-	5,000	5,000	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	20,000	6,723	20,000	20,000	-	0%	-	0%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,200	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	320	500	500	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	-	5,200	5,200	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	-	200	200	-	0%	-	0%	Beach Patrol new contract
BEACH PATROL COSTS	327,674	242,687	388,687	584,000	256,328	78%	166,313	50%	Beach Magazine, Annual beach survey and report (CSE)
CONSULTING	35,000	-	28,300	-	(35,000)	-100%	(28,300)	NA	
BEACH MONITORING & REPAIRS	50,000	132	40,000	50,000	10,000	20%	10,000	25%	
KI CONSERVANCY	50,000	-	50,000	73,000	23,000	46%	23,000	46%	
ENVIRONMENTAL RESEARCH	84,100	33,981	84,100	108,000	14,900	18%	14,900	18%	
EDUCATIONAL PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	
FISH STUDIES & EQUIPMENT	4,000	108	4,000	4,000	-	0%	-	0%	
POND MANAGEMENT	5,000	1,010	5,000	5,000	-	0%	-	0%	
ELECTRICITY COSTS	15,000	12,289	15,000	15,000	-	0%	-	0%	
TOTAL CATAF EXPENDITURES	877,674	313,503	721,987	936,800	259,128	29%	214,613	30%	
FUND ALLOCATIONS TO OTHER FUNDS	(100,000)	-	(100,000)	(697,200)	(367,200)	-367%	(367,200)	-367%	assuming 50% of beach patrol cost funded from SATAX
ALLOCATE FROM SATAX	877,674	313,503	921,987	469,600	(109,074)	-12%	(152,387)	-25%	
TOTAL CATAF FUND EXPEND. ALLOCATIONS	(17,000)	(42,087)	(102,219)	(67,600)	325,074	-67%	54,819	-53%	
NET INCREASE/(DECREASE) IN FUND BALANCE									

Attachment A

TOWN OF KAUAI ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 LOCAL ACCOMMODATION TAX FUND

	2021_2022 Budget	Actuals thru 11/1/2022	Amended 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 846,362	\$ 769,830	\$ 1,290,920	\$ 1,050,000	\$ 83,608	9%	\$ (246,070)	-19%	Based on FY2016-FY21 averages
INTEREST REVENUE	8,000	2,497	8,000	8,000	0	0%	0	0%	Rate of return -0.05%
TOTAL LATAX REVENUES	854,362	772,327	1,302,920	1,058,000	83,608	9%	(246,070)	-19%	
EXPENDITURES:									
SALARIES - REGULAR EMPLOYEES	97,764	57,064	109,699	154,899	56,934	58%	45,000	41%	60% of the biologic payrollroll 50% of PS director
PICA ER MATCH	7,478	3,821	8,392	11,834	4,355	58%	3,443	41%	
INSURANCE - MEDICAL	16,375	11,125	16,419	25,178	8,803	54%	8,729	53%	
RETIREMENT MATCH	17,000	10,939	22,883	32,012	14,022	78%	9,148	40%	
DEPUTIES COST	308,831	323,611	274,217	130,438	(178,373)	-57%	(143,750)	-32%	Contract with CIV
BEACH UPKEEP	53,000	29,039	53,000	53,000	0	0%	0	0%	
TURTLE PATROL	8,000	2,287	8,000	8,000	0	0%	0	0%	
EQUIPMENT	0	0	45,000	0	30,000	N/A	(15,000)	-50%	50% allocated from GF
RECYCLING CENTER	0	0	0	0	0	N/A	0	0%	
BEACH SUPPLIES COSTS	2,500	0	2,500	2,500	0	0%	0	0%	
TOTAL LATAX EXPENDITURES	857,849	439,906	848,119	446,841	(82,134)	-17%	(82,134)	-17%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	236,538	210,538	210,538	226,181	(10,357)	-4%	9,372	4%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO GENERAL FUND	49,500	0	188,000	425,250	375,750	759%	227,250	115%	Future Beach Reimbursement -20% of LATAX revenue, Emergency Fund-30%
TRANSFER TO CAPITAL FUND	394,557	518,788	518,788	420,000	(25,443)	-6%	(88,788)	-10%	
TOTAL LATAX FUND EXPEND. TRANSFERS & ALLOCATIONS	1,184,854	656,413	1,471,894	1,517,113	328,578	28%	137,854	9%	
NET INCREASE(DECREASE) IN FUND BALANCE	\$ (104,142)	\$ 145,844	\$ (188,774)	\$ (485,113)	\$ (284,970)	135%	\$ 1,083,328	-442%	

Attachment A

TOWN OF KAUWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 06/30/23
 BEVERAGE PERMITS FUND

	2021-2022 Budget	Actuals thru 12/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
BEVERAGE TAX REVENUE	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$1k per alcoholic beverage permits (15 entities)
	45,000	-	45,000	45,000	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO CAPITAL FUND	50,000	-	50,000	50,000	-	0%	-	0%	
	50,000	-	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (13,000)	\$ -	\$ (13,000)	\$ (13,000)	\$ -	0%	\$ -	0%	

Attachment A

TOWN OF KUAMAN ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/23
HOSPITALITY TAX FUND

	2021-2022 Budget	Actuals thru 10/31/2022	Amended 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Amended \$ Change	FY 22 Amended % Change	Justifications/Notes
REVENUES:									
HOSPITALITY TAX	\$ 578,864	\$ 432,772	\$ 748,857	\$ 600,000	\$ 23,116	4%	\$ (148,857)	-25%	Based on FY2016-FY21 averages
INTEREST REVENUE	6,000	1,873	2,500	5,000	(1,027)	-17%	2,500	100%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	584,864	434,645	751,357	605,000	22,116	3%	(146,357)	-18%	
EXPENDITURES:									
WATER & SEWAGE	86,750	33,858	70,000	70,000	(18,750)	-21%	-	0%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Boley Korman Parkway
LANDSCAPING COSTS - MINOR	140,000	106,891	122,400	122,400	(17,600)	-13%	-	0%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Boley Korman Parkway
CHRISTMAS DECORATIONS	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	1,159	3,000	3,000	0	0%	-	0%	Electricity for roundabout lights
TOTAL EXPENDITURES	240,750	151,917	205,609	206,400	(14,349)	-18%	791	6%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	Transfer to CF for 40% cost of Beachwalker Dr and KI Parkway Intersection Improvements
TRANSFER TO GENERAL FUND	44,000	178,000	178,000	378,000	334,000	759%	202,000	115%	20% of Hospitality tax revenue for future projects on tourism related infrastructure
TRANSFER TO CAPITAL FUND	250,750	2,250	250,750	250,000	(2,250)	-1%	(20,250)	-20%	
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	559,500	334,267	456,759	846,400	286,298	67%	141,248	25%	
NET INCREASE/DECREASE IN FUND BALANCE	\$ 35,364	\$ 99,978	\$ 294,600	\$ (241,400)	\$ (254,182)	-63%	\$ (70,888)	-24%	

Attachment A

**TOWN OF KAUWAH ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/23
ARTS & CULTURAL FUND**

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	Justifications/Notes
SOURCES:							
TRANSFER FROM LATAX FUND	\$ 238,538	\$ -	\$ 216,809	\$ 226,161	(10,357)	-4%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	-	22,000	22,000	-	0%	
TRANSFER FROM GENERAL FUND	118,000	-	118,000	168,000	50,000	0%	
TICKET SALES	-	9,753	10,000	10,000	10,000	N/A	
TOTAL SOURCES	378,538	9,753	366,809	426,161	49,643	13%	
EXPENDITURES:							
PAYROLL & RELATED EXPENSES	73,538	73,538	45,931	73,181	(357)	0%	
CONSULTING	-	-	-	50,000	50,000	N/A	
OFFICE/PRINTING EXPENSES	3,000	882	3,000	3,000	-	0%	
ARTS COUNCIL	115,000	82,882	115,000	115,000	-	0%	
ADMINISTRATIVE COST	3,000	560	3,000	3,000	-	0%	
CULTURAL EVENTS	182,000	170,502	192,000	182,000	-	0%	
TOTAL EXPENDITURES	378,538	253,924	358,931	426,161	49,643	13%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ (244,171)	\$ 7,878	\$ 0	\$ -	0%	

Attachment A

TOWN OF KAWAHA ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 VICTIMS ASSISTANCE FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Amended 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	Justifications/Notes
SOURCES:								
VICTIMS ASSISTANCE FEES	10,000	8,468	10,000	10,000	0%	0%	0%	
TOTAL SOURCES	10,000	8,468	10,000	10,000	0%	0%	0%	
EXPENDITURES:								
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	7,648	10,000	10,000	100%	100%	0%	
TOTAL EXPENDITURES	10,000	7,648	10,000	10,000	100%	100%	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	-	823	-	-	-100%	-	0%	

Attachment A

TOWN OF HAWAII ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 CAPITAL & EMERGENCY FUND

	2021-2022 Budget	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES & SOURCES:								
TRANSFER FROM GENERAL FUND	\$ 394,557	\$ 518,768	\$ 420,000	\$ 25,443	N/A	\$ (98,768)	N/A	
TRANSFER FROM LOCAL ACCOMMODATION FUND	50,000	50,000	50,000	-	0%	-	-10%	
TRANSFER FROM BEVERAGE FUND	230,754	299,543	240,000	9,246	4%	(59,543)	0%	
TRANSFER FROM HOSPITALITY TAX FUND	5,000	5,000	15,000	5,000	100%	5,000	-20%	
INTEREST	690,311	873,311	720,000	39,899	1%	(156,311)	100%	
TOTAL REVENUES & SOURCES	\$ 690,311	\$ 873,311	\$ 720,000	\$ 39,899	6%	\$ (156,311)	-18%	
NET INCREASE/(DECREASE) IN FUND BALANCE								
	\$ 690,311	\$ 873,311	\$ 720,000	\$ 39,899	6%	\$ (156,311)	-18%	

Attachment A

**Town of Kiawah Island
Five Year Capital Improvements Plan**

Capital Expenditures	Annualized FY2022	Budget FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Beach Renourishment	-	-	-	-	-	-
Wet Trash/Recycling Center	90,000	150,000	-	-	-	-
Safety Improvements on Beachwalker Dr-Soft Cost	39,214	-	-	-	-	-
Safety Improvements on Beachwalker Dr-Construction	300,000	-	-	-	-	-
Improvements to Beachwalker Dr and KI Parkway Intersection -Design	45,000	45,000	-	-	-	-
Improvements to Beachwalker Dr and KI Parkway Intersection -Construction	-	900,000	-	-	-	-
Municipal Center Landscaping	60,000	20,000	-	-	-	-
Municipal Center Garage/Car Wash Station	186,984	-	-	-	-	-
Signs	50,000	-	30,000	-	-	-
Equipment	-	170,000	-	-	-	-
Vehicles	-	-	-	-	-	-
- Administration	-	-	-	-	-	-
- Building Department	-	60,000	40,000	-	-	-
- Public Safety	45,277	-	-	40,000	-	40,000
- Public Works	54,214	-	-	-	-	-
- Wildlife	-	60,000	-	-	40,000	-
Total Capital Expenditures	\$ 870,689	\$ 1,405,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000