

TOWN OF KIAWAH ISLAND
ORDINANCE 2024-10

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2023-2024 BUDGET FOR
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/24 THROUGH 6/30/25)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2024-2025; 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 June 4, 2024, providing 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 2024-2025.

Section 2 **Creation of the Fiscal Year 2024-2025 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 2024-2025 “**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.

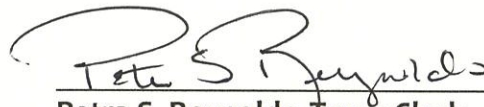
Section 5 Effective Date and Duration

This Ordinance shall be effective from July 1, 2024, to June 30, 2025.

**PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND
ON THIS 4TH DAY OF JUNE 2024.**



Bradley D. Belt, Mayor



Petra S. Reynolds, Town Clerk

First Reading: May 7, 2024

Public Hearing: June 4, 2024

Second Reading: June 4, 2024

	Actuals FY 2023	% of Total	Budgeted FY2024	Amended Budgeted FY2024	% of Total	Projected FY2024	% of Total	Budget FY2025	% of Total	FY2024 Projected Variance \$	FY2024 Projected Variance %	FY2023 Actual Variance \$	FY2023 Actual Variance %
REVENUES:													
Building Permits	\$ 1,683,183	10%	\$ 1,200,000	\$ 1,200,000	8%	\$ 1,500,000	9%	\$ 1,300,000	9%	\$ (200,000)	-13%	\$ (383,183)	-23%
Building Permits/Special Proj	623,908	4%	300,000	959,182	6%	1,008,182	6%	-	0%	(1,009,182)	-100%	(623,908)	-100%
Business Licenses	3,897,737	23%	3,500,000	3,500,000	22%	3,700,000	24%	3,750,000	24%	50,000	1%	(147,737)	-4%
Franchise Fees	984,706	6%	970,000	970,000	6%	970,000	6%	970,000	6%	-	0%	(14,706)	-1%
Local Option Tax	961,847	6%	891,347	891,347	6%	891,347	5%	900,000	6%	8,653	1%	(61,847)	-6%
State ATAX	3,143,899	19%	2,936,510	2,936,510	19%	2,936,510	18%	3,000,000	19%	63,490	2%	(143,899)	-5%
Local ATAX	1,692,935	10%	1,477,158	1,477,158	9%	1,477,158	9%	1,500,000	10%	22,842	2%	(192,935)	-11%
County ATAX	681,098	4%	450,000	450,000	3%	600,000	4%	612,000	4%	12,000	2%	(69,098)	-10%
Hospitality Tax	931,309	6%	829,177	829,177	5%	891,347	5%	900,000	6%	8,653	1%	(31,309)	-3%
Solid Waste Fees	661,899	4%	640,000	640,000	4%	640,000	4%	1,068,000	7%	428,000	67%	(31,309)	-10%
Interest	1,153,023	7%	1,176,281	1,501,281	10%	1,501,281	9%	1,200,000	8%	(301,281)	-26%	406,101	61%
Other	261,759	2%	224,536	224,536	1%	429,536	3%	267,012	2%	(162,524)	-38%	46,977	4%
Total Revenues	16,677,303	100%	14,595,007	15,579,189	100%	16,546,360	100%	15,467,011	100%	(1,079,349)	-7%	(1,210,292)	-7%
EXPENSES:													
Salaries	1,847,113	17%	2,030,719	2,152,469	13%	2,126,356	18%	2,478,883	17%	352,527	17%	631,770	34%
Overtime	8,502	0%	8,000	8,000	0%	11,800	0%	11,700	0%	(100)	-1%	3,198	38%
Benefits	606,985	5%	714,580	741,521	4%	741,521	6%	859,225	6%	117,704	16%	252,240	42%
Payroll Tax	162,029	1%	169,592	188,613	1%	188,613	2%	226,950	2%	38,337	20%	64,921	40%
Employee Subtotal	2,624,629	24%	2,922,901	3,090,603	18%	3,068,289	26%	3,576,758	26%	508,469	17%	952,129	36%
Public Safety	766,492	7%	736,569	350,000	2%	326,000	3%	703,779	5%	377,779	16%	(62,713)	-8%
STR Code Enforcement	324,410	3%	389,376	389,376	3%	389,376	3%	389,376	3%	-	0%	64,966	20%
Beach Patrol	584,000	5%	584,000	584,000	3%	584,000	5%	584,000	4%	-	0%	-	0%
Utilities & Supplies	300,685	3%	237,440	247,440	1%	232,850	2%	259,800	2%	26,950	12%	(40,885)	-14%
Communications	72,265	1%	77,460	77,460	0%	81,392	1%	84,724	1%	3,332	4%	12,441	17%
Waste Management	1,206,848	11%	1,278,000	1,278,000	8%	1,595,000	13%	2,107,000	15%	572,000	37%	900,152	75%
Insurance	173,909	2%	190,176	190,176	1%	202,673	2%	224,940	2%	22,267	11%	51,031	29%
Professional Services	249,415	2%	176,900	251,900	1%	430,000	4%	515,000	4%	85,000	20%	265,565	106%
Consultants	460,830	4%	488,000	618,803	4%	403,587	3%	362,150	3%	(41,437)	-10%	(98,680)	-21%
Maintenance	587,302	5%	556,000	556,000	3%	558,290	5%	589,000	4%	40,710	7%	11,688	2%
Travel & Training	45,029	0%	74,300	74,300	0%	76,000	1%	100,650	1%	24,650	32%	55,621	124%
Rentals	41,207	0%	46,000	46,000	0%	40,000	0%	40,000	0%	-	0%	(1,207)	-3%
Tourism & Recreations													
SATAX Recipients	2,003,657		1,886,463	1,886,463	11%	1,886,463	16%	2,962,274	21%	1,075,811	57%	958,617	48%
Other	588,055		629,569	629,569	4%	629,569	5%	805,900	6%	176,331	28%	217,845	37%
Contributions	201,520	2%	200,000	200,000	1%	220,891	2%	200,000	1%	(20,891)	-9%	(1,520)	-1%
Other	244,450	2%	353,920	375,528	2%	341,040	3%	343,520	2%	2,480	1%	99,070	41%
Capital Outlay:													
Building	97,492	1%	5,000,000	5,000,000	30%	-	0%	25,000	0%	25,000	-	(72,492)	-74%
Infrastructure & Landscapin	135,303	1%	250,000	250,000	1%	375,283	3%	-	0%	(375,283)	-100%	(135,303)	-100%
Vehicles	213,670	2%	115,000	115,000	1%	115,000	1%	35,000	0%	(80,000)	-70%	(178,670)	-84%
Other	46,307	0%	450,000	487,370	3%	100,000	1%	50,000	0%	(50,000)	-	3,693	8%
MUSC Pledge	200,000	2%	200,000	200,000	1%	200,000	2%	200,000	1%	-	0%	-	0%
Total Expenses	11,167,493	100%	16,842,074	16,897,987	100%	11,795,703	100%	14,168,871	100%	2,373,168	20%	3,001,378	27%
Net Changes in Fund Balance	\$ 5,509,810		\$ (2,247,066)	\$ (1,318,798)		\$ 4,750,657		\$ 1,296,140		\$ (3,452,517)		\$ (4,211,670)	

	2024-2025 Budget										Total Fund Budget	
	General Fund Budget	State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget		
Revenues & Other Sources:												
Accommodations Tax	\$ 189,037	\$ 2,810,913	\$ 612,000	\$ 1,500,000	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,112,000
Hospitality Tax	52,012	-	-	-	-	-	-	-	-	-	-	900,000
Aid to subdivisions	10,000	-	-	-	-	-	-	-	-	-	-	52,012
Zoning Permits	3,750,000	-	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	1,300,000	-	-	-	-	-	-	-	-	-	-	3,750,000
Building Permits	-	-	-	-	-	-	-	-	-	-	-	1,300,000
Building Permits/Special Projects	900,000	-	-	-	-	-	-	-	-	-	-	900,000
Local Option Sales Tax	430,000	-	-	-	-	-	-	-	-	-	-	430,000
Franchise Fee - Electric	400,000	-	-	-	-	-	-	-	-	-	-	400,000
Franchise Fee - Beach	140,000	-	-	-	-	-	-	-	-	-	-	140,000
Franchise Fee - Other	30,000	-	-	-	-	-	-	-	-	-	-	40,000
Fines & Forfeitures	525,000	50,000	65,000	150,000	-	110,000	10,000	299,000	1,000	-	-	1,208,000
Solid Waste Collections	1,068,000	-	-	-	45,000	-	-	-	-	-	-	1,068,000
Beverage tax / Permits	35,000	-	-	-	-	-	-	85,000	-	-	-	45,000
Miscellaneous Revenue	-	-	-	-	-	-	-	351,540	-	-	-	120,000
Transfers In	-	-	-	-	-	-	-	-	480,000	-	-	135,540
Total Revenues & Other Sources	8,829,039	2,860,913	677,000	1,550,000	45,000	1,010,000	10,000	436,540	824,000	481,000	-	16,823,551
Expenditures & Uses:												
Salary and Benefits/Regular Employees	3,147,596	-	-	296,172	-	-	-	133,000	-	-	-	3,576,758
Salary and Benefits/Deputies	194,334	489,000	-	20,445	-	-	-	-	-	-	-	703,779
STR Code Enforcement	389,376	392,000	-	-	-	-	-	-	-	-	-	389,376
Beach Patrol	185,600	-	182,000	-	-	-	-	-	-	-	-	594,000
Utilities & Supplies	84,184	-	35,000	2,500	-	35,500	-	1,000	-	-	-	259,800
Communication	1,970,000	-	30,000	107,000	-	-	-	540	-	-	-	84,724
Waste Management	515,000	-	-	-	-	-	-	-	-	-	-	2,107,000
Professional Services	362,150	-	-	-	-	-	-	-	-	-	-	515,000
Consulting	441,100	-	26,900	-	-	131,000	-	-	-	-	-	362,150
Maintenance	224,940	-	-	-	-	-	-	-	-	-	-	599,000
Insurance	96,650	-	-	-	-	-	-	-	-	-	-	224,940
Travel & Training	40,000	-	-	-	-	-	-	4,000	-	-	-	100,650
Rentals	-	2,882,274	-	-	-	-	-	-	-	-	-	40,000
Tourism Related Cost	200,000	-	496,900	12,000	-	-	-	297,000	-	-	-	3,768,174
Contributions	80,250	-	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	432,520	-	-	-	-	28,750	-	-	-	-	-	110,000
Other	118,000	-	-	811,540	45,000	382,000	10,000	1,000	-	-	-	443,520
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	1,358,540
Total Expenditures & Uses	8,581,990	3,843,274	760,800	1,249,558	45,000	678,250	10,000	436,540	-	-	-	15,625,411
Change in Fund Balance	247,209	(982,961)	(103,800)	400,342	-	431,750	-	-	824,000	481,000	-	1,298,140
Fund Balances, beginning of the year	22,524,566	1,598,050	1,997,535	2,233,468	-	1,539,539	21,176	-	7,697,321	1,672,656	-	39,184,340
Fund Balances, end of the year	22,771,795	615,689	1,793,735	2,633,810	-	1,971,288	21,176	-	8,521,321	2,153,656	-	40,482,480

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/2025
 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 - 6/30/23 AUDITED											
SOURCES:											
REVENUES	\$ 19,895,756	\$ 1,726,491	\$ 1,712,848	\$ 1,883,532	\$ -	\$ 1,258,164	\$ 21,176	\$ -	\$ 6,871,752	\$ 1,158,965	\$ 34,553,684
TRANSFERS IN	9,706,827	2,758,768	690,887	1,704,157	50,000	1,038,852	10,000	60,000	301,869	30,000	16,351,360
TOTAL	9,706,827	2,758,768	690,887	1,704,157	50,000	1,038,852	10,000	402,940	523,701	473,701	1,400,342
USES:											
EXPENDITURES	6,685,936	2,887,209	506,200	350,817	-	217,318	10,000	462,940	-	-	11,130,420
CAPITAL OUTLAY	245,042	-	-	172,621	-	172,621	-	-	-	-	580,283
TRANSFERS OUT	151,020	-	-	820,783	50,000	378,539	-	-	-	-	1,400,342
TOTAL	7,081,997	2,887,209	506,200	1,354,221	50,000	768,478	10,000	462,940	-	-	13,121,045
ENDING FUND BALANCE - 6/30/24 PROJECTED											
SOURCES:											
REVENUES	22,524,566	1,588,050	1,897,535	2,233,468	-	1,539,539	21,176	-	7,597,321	1,672,666	39,184,340
TRANSFERS IN	8,829,099	2,660,913	677,000	1,650,000	45,000	1,010,000	10,000	85,000	299,000	1,000	15,467,011
TOTAL	8,829,099	2,660,913	677,000	1,650,000	45,000	1,010,000	10,000	351,540	525,000	480,000	1,356,540
USES:											
EXPENDITURES	8,413,350	3,843,274	780,800	408,268	-	168,500	10,000	436,540	-	-	14,058,872
CAPITAL OUTLAY	50,500	-	-	23,750	-	23,750	-	-	-	-	110,000
TRANSFERS OUT	116,000	-	-	811,240	45,000	382,000	-	-	-	-	1,356,540
TOTAL	8,581,850	3,843,274	780,800	1,249,658	45,000	578,250	10,000	436,540	-	-	15,525,412
NET CHANGE	247,209	(682,351)	(103,800)	400,342	-	431,750	-	-	824,000	481,000	1,298,140
ENDING FUND BALANCE - 6/30/25 BUDGETED											
	\$ 22,771,795	\$ 615,689	\$ 1,793,735	\$ 2,633,810	\$ -	\$ 1,871,288	\$ 21,176	\$ -	\$ 8,521,321	\$ 2,153,665	\$ 40,482,481

	2023-2024 Actuals FY 2023	2023-2024 Budget	2024-2025 Proposed Budget	FY 24 Amended Budget	FY 24 Amended Budget % Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
GENERAL FUND									
REVENUES									
STAFF DEVELOPMENT	\$ 3,448,840	\$ 3,100,000	\$ 3,350,000	\$ 3,350,000	6%	6%	\$ (90,823)	-3%	Based on historical averages plus an increase for inflation
STAFF APPLICATION FEES	180,252	177,741	183,000	183,000	6%	6%	(50,854)	-11%	Based on CY actuals
STAFF ACCOMMODATIONS TAX	47,794	49,538	49,538	49,538	5%	5%	4,246	8%	Fixed 20% plus 5% of SATVX
SOLID SUBSCRIPTION	15,726	15,726	15,726	15,726	0%	0%	0	0%	Fixed 20% plus 5% of SATVX
PLANNING FEES	15,726	15,726	15,726	15,726	0%	0%	0	0%	Fixed 20% plus 5% of SATVX
BUILDING PERMITS	1,831,183	1,200,000	1,650,000	1,650,000	67%	67%	428,000	61%	Based on number of subscriptions for different service types, with fee re-pricing
LOCAL OPTION SALES TAX	851,347	1,000,000	1,000,000	1,000,000	8%	8%	(148,653)	-37%	Based on current year actuals
LOCAL OPTION SALES TAX PROJECTS	200,349	200,349	200,349	200,349	0%	0%	0	0%	Based on current year actuals
FRANCHISE FEE - ELECTRIC	417,046	400,000	430,000	430,000	-100%	-100%	(63,000)	-100%	No second product expected
FRANCHISE FEE - OTHER SERVICE	417,046	400,000	430,000	430,000	0%	0%	(63,000)	-6%	Based on current year actuals
FRANCHISE FEE - PINES & FORG	30,000	30,000	30,000	30,000	0%	0%	0	0%	Based on current year actuals
COURT FEES, FINES & FORF	410,234	500,450	483,523	483,523	0%	0%	(17,828)	-4%	Based on the contracts with AAT, Comcast, MGR
INTEREST REVENUE	45,440	50,000	50,000	50,000	0%	0%	(4,560)	-10%	Based on CY actuals
GRAND TOTAL REVENUES	\$ 8,247,025	\$ 8,258,000	\$ 8,258,000	\$ 8,258,000	5%	5%	(112,975)	-25%	Rate of return -4%
EXPENDITURES									
OTHER FINANCING USES/SOURCES									
DEFERRED REVENUES OVER EXPENDITURES									
TOTAL REVENUES & OTHER SOURCES	\$ 8,247,025	\$ 8,258,000	\$ 8,258,000	\$ 8,258,000	22%	22%	\$ (712,862)	-9%	

	2023-2024 Actuals FY 2023	2023-2024 Budget	2024-2025 Proposed Budget	FY 24 Amended Budget	FY 24 Amended Budget % Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
EXPENDITURES									
SALARIES, BENEFITS & EMPLOYEE EXPENSES	2,692,455	2,828,231	2,828,231	2,828,231	2%	2%	899,323	31%	Salaries for 28 current employees
EMPLOYEE BENEFITS	1,841,113	1,871,650	1,871,650	1,871,650	2%	2%	510	30%	Salaries for 28 current employees
PAYROLL TAXES	68,652	67,400	67,400	67,400	16%	16%	3,150	30%	Salaries for 28 current employees
UNEMPLOYMENT COMPENSATION	155,306	152,813	152,813	152,813	22%	22%	87,754	39%	Salaries for 28 current employees
UNEMPLOYMENT INSURANCE	395,846	395,846	395,846	395,846	20%	20%	30,000	45%	Salaries for 28 current employees
DEPUTIES CONTRACTED WITH CCDO	333,786	345,500	345,500	345,500	60%	60%	377,779	75%	Salaries for off duty deputies
5TR CODE ENFORCEMENT	33,410	369,378	369,378	369,378	100%	100%	(65,909)	-100%	No longer existing
UTILITIES & SUPPLIES	554,000	554,000	554,000	554,000	0%	0%	64,660	0%	Contract with Island Services for trash pickup
UTILITIES	125,000	125,000	125,000	125,000	0%	0%	11,274	15%	Based on current year actuals
ADVERTISING	75,840	75,840	75,840	75,840	17%	17%	9,024	12%	Estimate for computers replacement and small equipment
ADVERTISING	16,954	16,954	16,954	16,954	-19%	-19%	4,339	45%	Based on current year actuals
COMMUNICATION	21,886	21,886	21,886	21,886	21%	21%	3,846	16%	Based on current year actuals for Town's employees
REGULAR PHONES	48,000	48,000	48,000	48,000	65%	65%	60,550	18%	Cost for landline, internet and cable
MOBILE PHONES	1,270,000	1,270,000	1,270,000	1,270,000	-39%	-39%	(2,307)	-21%	Phone (US) service, business license and contractors decals
PROFESSIONAL SERVICES	18,000	18,000	18,000	18,000	19%	19%	205,555	106%	Town Attorney, Prosecutor and annual audit
CONSULTING	400,330	400,330	400,330	400,330	-11%	-11%	(8,000)	-21%	Estimate for various consulting work
SOFTWARE	183,000	183,000	183,000	183,000	21%	21%	(8,000)	14%	Building repair, Island web hosting and food hall, and software rental
BUILDING & VEHICLES	109,447	117,000	117,000	117,000	17%	17%	27,553	14%	Travel and professional development
INSURANCE & LANDSCAPING	355,395	355,395	355,395	355,395	17%	17%	430,230	21%	Based on current year actuals
TRAVEL & TRAINING	71,200	71,200	71,200	71,200	18%	18%	15,000	21%	Based on current year actuals
RENTALS	41,209	41,209	41,209	41,209	-13%	-13%	53,811	12%	Based on current year actuals
CONTRIBUTIONS	330,000	330,000	330,000	330,000	83%	83%	262,600	99%	Based on current year actuals
CAPITAL OUTLAY	599,178	517,000	517,000	517,000	6%	6%	(82,579)	-1%	Based on current year actuals
MUSIC FEE	208,330	208,330	208,330	208,330	6%	6%	(25,920)	-11%	Based on current year actuals
CONTINGENCY	100,000	100,000	100,000	100,000	0%	0%	(25,920)	-11%	MUSIC Fee of \$1M over 5 years
TOTAL EXPENDITURES	\$ 8,247,025	\$ 8,258,000	\$ 8,258,000	\$ 8,258,000	-100%	-100%	100,000	0%	
NET REVENUES									
ALLOCATION TO COUNTY ATAX									
ALLOCATION TO HOUSING TAX									
ALLOCATION TO ARTS & CULTURAL EVENTS									
TOTAL NET EXPENDITURES	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	-21%	-21%	1,812,656	22%	Consolidated amount for various departments
EXCESS OF REVENUES OVER EXPENDITURES	\$ 8,129,025	\$ 8,140,000	\$ 8,140,000	\$ 8,140,000	117%	117%	(8,833,075)	-88%	Consolidated amount for various departments
TOTAL OTHER FINANCING USES/SOURCES									
TOTAL EXPENDITURES & OTHER USES	\$ 8,129,025	\$ 8,140,000	\$ 8,140,000	\$ 8,140,000	22%	22%	\$ (712,862)	-9%	

	2023-2024 Actuals FY 2023	2023-2024 Budget	2024-2025 Proposed Budget	FY 24 Amended Budget	FY 24 Amended Budget % Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
EXPENDITURES									
SALARIES, BENEFITS & EMPLOYEE EXPENSES	2,692,455	2,828,231	2,828,231	2,828,231	2%	2%	899,323	31%	Salaries for 28 current employees
EMPLOYEE BENEFITS	1,841,113	1,871,650	1,871,650	1,871,650	2%	2%	510	30%	Salaries for 28 current employees
PAYROLL TAXES	68,652	67,400	67,400	67,400	16%	16%	3,150	30%	Salaries for 28 current employees
UNEMPLOYMENT COMPENSATION	155,306	152,813	152,813	152,813	22%	22%	87,754	39%	Salaries for 28 current employees
UNEMPLOYMENT INSURANCE	395,846	395,846	395,846	395,846	20%	20%	30,000	45%	Salaries for 28 current employees
DEPUTIES CONTRACTED WITH CCDO	333,786	345,500	345,500	345,500	60%	60%	377,779	75%	Salaries for off duty deputies
5TR CODE ENFORCEMENT	33,410	369,378	369,378	369,378	100%	100%	(65,909)	-100%	No longer existing
UTILITIES & SUPPLIES	554,000	554,000	554,000	554,000	0%	0%	64,660	0%	Contract with Island Services for trash pickup
UTILITIES	125,000	125,000	125,000	125,000	0%	0%	11,274	15%	Based on current year actuals
ADVERTISING	75,840	75,840	75,840	75,840	17%	17%	9,024	12%	Estimate for computers replacement and small equipment
ADVERTISING	16,954	16,954	16,954	16,954	-19%	-19%	4,339	45%	Based on current year actuals
COMMUNICATION	21,886	21,886	21,886	21,886	21%	21%	3,846	16%	Based on current year actuals for Town's employees
REGULAR PHONES	48,000	48,000	48,000	48,000	65%	65%	60,550	18%	Cost for landline, internet and cable
MOBILE PHONES	1,270,000	1,270,000	1,270,000	1,270,000	-39%	-39%	(2,307)	-21%	Phone (US) service, business license and contractors decals
PROFESSIONAL SERVICES	18,000	18,000	18,000	18,000	19%	19%	205,555	106%	Town Attorney, Prosecutor and annual audit
CONSULTING	400,330	400,330	400,330	400,330	-11%	-11%	(8,000)	-21%	Estimate for various consulting work
SOFTWARE	183,000	183,000	183,000	183,000	21%	21%	(8,000)	14%	Building repair, Island web hosting and food hall, and software rental
BUILDING & VEHICLES	109,447	117,000	117,000	117,000	17%	17%	27,553	14%	Travel and professional development
INSURANCE & LANDSCAPING	355,395	355,395	355,395	355,395	17%	17%	430,230	21%	Based on current year actuals
TRAVEL & TRAINING	71,200	71,200	71,200	71,200	18%	18%	15,000	21%	Based on current year actuals
RENTALS	41,209	41,209	41,209	41,209	-13%	-13%	53,811	12%	Based on current year actuals
CONTRIBUTIONS	330,000	330,000	330,000	330,000	83%	83%	262,600	99%	Based on current year actuals
CAPITAL OUTLAY	599,178	517,000	517,000	517,000	6%	6%	(82,579)	-1%	Based on current year actuals
MUSIC FEE	208,330	208,330	208,330	208,330	6%	6%	(25,920)	-11%	Based on current year actuals
CONTINGENCY	100,000	100,000	100,000	100,000	0%	0%	(25,920)	-11%	MUSIC Fee of \$1M over 5 years
TOTAL EXPENDITURES	\$ 8,247,025	\$ 8,258,000	\$ 8,258,000	\$ 8,258,000	-100%	-100%	100,000	0%	
NET REVENUES									
ALLOCATION TO COUNTY ATAX									
ALLOCATION TO HOUSING TAX									
ALLOCATION TO ARTS & CULTURAL EVENTS									
TOTAL NET EXPENDITURES	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	-21%	-21%	1,812,656	22%	Consolidated amount for various departments
EXCESS OF REVENUES OVER EXPENDITURES	\$ 8,129,025	\$ 8,140,000	\$ 8,140,000	\$ 8,140,000	117%	117%	(8,833,075)	-88%	Consolidated amount for various departments
TOTAL OTHER FINANCING USES/SOURCES									
TOTAL EXPENDITURES & OTHER USES	\$ 8,129,025	\$ 8,140,000	\$ 8,140,000	\$ 8,140,000	22%	22%	\$ (712,862)	-9%	

TOWN OF KAWAHA ISLAND
BUDGET FOR YEAR ENDED 6/30/24
GENERAL FUND

	2023-2024		2024-2025		FY 24 Amended Budget		FY 24 Projected		FY 23 Actuals		FY 23 Actuals		Justification/Notes
	Actuals FY 2023	Budget	Proposed Budget	Amended Budget	Amended Budget	% Change	% Change	% Change	% Change	% Change	% Change		
Department: 4020 - FINANCE													
SALARIES - REGULAR EMPLOYEES	\$ 311,307	\$ 320,287	\$ 350,000	\$ 342,251	\$ 350,000	7%	\$ -	0%	\$ 18,831	6%			Salaries for 5 employees
OVERTIME	4,600	4,600	41,600	41,600	41,600	24%	9,837	24%	14,005	30%			
INSURANCE - MEDICAL	37,630	41,825	51,780	50,937	51,780	18%	4,541	18%	4,842	20%			
INSURANCE - LIFE	24,969	24,969	29,510	29,510	29,510	19%	4,541	19%	4,842	20%			
RETIREMENT MATCH	14,358	14,358	17,200	17,200	17,200	21%	2,842	21%	2,842	20%			
RETIREMENT COSTS	25,900	25,900	28,000	28,000	28,000	22%	2,100	22%	2,100	16%			
CELLULAR	11,400	13,500	10,000	10,000	10,000	25%	15,000	150%	10,000	119%			Based on the contract
CELLULAR	11,400	13,500	10,000	10,000	10,000	25%	15,000	150%	10,000	119%			Extended cell phone for the annual audit and reserve study
SOFTWARE LICENSES	183,161	170,000	180,000	20,000	180,000	0%	10,000	0%	6,700	2%			Cost for ADP-250K, Incentive-250K, Sabertone-250K
TRAVEL & TRAINING	5,489	15,000	15,000	15,000	15,000	0%	0%	0%	9,311	172%			Cost for membership to MACC and GFCA
PRINTING COSTS	4,350	1,000	1,000	1,000	1,000	0%	0%	0%	1,000	100%			Printing for utility billing and business lawyer details
SUPPLIES - OFFICE	4,587	4,000	4,000	4,000	4,000	0%	0%	0%	1,647	39%			Printing for utility billing and business lawyer details
SUPPLIES - OFFICE	9,211	4,000	4,000	4,000	4,000	0%	0%	0%	1,647	39%			Printing for utility billing and business lawyer details
SUPPLIES - OTHER	9,211	4,000	4,000	4,000	4,000	0%	0%	0%	1,647	39%			Printing for utility billing and business lawyer details
BANK COSTS	144,600	75,000	75,000	75,000	75,000	0%	0%	0%	(3,011)	-2%			Practical for day-to-day business, business license and utility billing mailing, margins for audits-2,50K
BANK COSTS	3,000	4,500	4,500	4,500	4,500	0%	0%	0%	68,241	479%			Based on current year actuals
MISCELLANEOUS EXPENSES	861,644	784,600	800,000	800,000	800,000	0%	0%	0%	1,417	40%			New us and mail
TOTAL DEPARTMENT EXPENDITURES	19,491	22,239	22,172	22,172	22,172	0%	23,306	50%	1,000	4%			Duplices
ALLOCATION TO COURT DEPARTMENT	19,491	22,239	22,172	22,172	22,172	0%	23,306	50%	1,000	4%			30% of Salaries, payroll taxes and benefits for Inmate data allocated to the Court Department
TOTAL NET EXPENDITURES	\$45,165	\$73,812	\$82,719	\$76,668	\$82,719	7%	\$23,310	3%	\$11,043	15%			

	2023-2024		2024-2025		FY 24 Amended Budget		FY 24 Projected		FY 23 Actuals		FY 23 Actuals		Justification/Notes
	Actuals FY 2023	Budget	Proposed Budget	Amended Budget	Amended Budget	% Change	% Change	% Change	% Change	% Change	% Change		
Department: 4660 - COURT DEPARTMENT													
SALARIES - JUDGE	4,000	4,000	4,000	4,000	4,000	0%	0%	0%	2,184	0%			Judge's salary
SALARIES - EMPLOYEES	15,104	16,309	16,309	17,208	16,309	6%	979	6%	333	21%			30% of date of court salary
INSURANCE - MEDICAL	1,100	1,248	1,248	1,248	1,248	0%	107	6%	1,130	4%			
INSURANCE - LIFE	276	276	276	276	276	0%	0%	0%	24	1%			
RETIREMENT MATCH	2,803	2,803	2,803	2,803	2,803	0%	(244)	-5%	0	0%			
RETIREMENT COSTS	1,500	1,500	1,500	1,500	1,500	0%	0	0%	184	13%			Estimate for registration fees and travel to attend conferences for the Judge
TRAVEL & TRAINING	1,100	1,100	1,100	1,100	1,100	0%	0	0%	70	6%			Based on current year actuals
DUES	349	500	500	500	500	0%	0	0%	151	43%			
SUPPLIES - OFFICE	25,148	28,309	28,309	28,309	28,309	0%	995	4%	4,182	16%			
TOTAL DEPARTMENT EXPENDITURES	\$25,148	\$28,309	\$28,309	\$28,309	\$28,309	0%	\$995	4%	\$4,182	16%			

TOWN OF MAWAM ISLAND
BUDGET FOR YEAR ENDING 6/30/24
GENERAL FUND

	Actuals FY 2023	2023-2024 Budget	2023-2024 Amended Budget	Actuals thru 2/29/2024	Projected 2023-2024	2023-2025 Proposed Budget	FY 24 Amended Budget \$ Change % Change	FY 24 Projected \$ Change % Change	FY 24 Projected \$ Change % Change	FY 23 Actuals \$ Change % Change	Justification/Notes	
Department: 4800 - DEPUTIES												
SALARIES - DEPUTIES	475,650	521,325	520,350	143,958	330,200	678,917	278,657	337,037	142%	202,257	111%	Based on the new contract for 1st shift, 2nd and 3rd shift 50% coverage
OVERTIME	20,000	20,000	20,000	11,255	19,958	19,958	18,958	9,000	45%	10,662	65%	
FICA/EMATCH	21,345	23,698	23,698	11,355	19,958	19,958	18,958	9,000	45%	14,622	68%	
UNEMPLOYMENT	5,000	5,000	5,000	2,500	4,974	4,974	4,974	2,500	50%	3,822	76%	
COUNTY RADIO VEHICLE FEES	14,795	15,000	15,000	7,500	15,000	15,000	15,000	7,500	50%	(4,800)	-33%	
CCSO CONTRACT	350,200	348,850	350,000	216,891	350,000	717,178	(645,659)	377,778	108%	(531,750)	-102%	
ALLOCATION TO STATE TAX	83,154	70,000	50,000	216,891	50,000	(12,789)	(12,789)	20,000	40%	(18,717)	-4%	Assuming 10/1/2024
ALLOCATION TO LOCAL TAX	70,455	100,000	50,000	216,891	50,000	(20,445)	(20,445)	20,000	40%	(50,000)	-21%	Assuming 10/1/2024 -remaining from SMTAX
TOTAL NET EXPENDITURES	878,813	658,823	648,347	218,831	644,650	1,396,092	137,716	218,334	-77%	137,493	164%	
Department: 4900 - PUBLIC SAFETY												
SALARIES	232,597	232,597	232,847	163,509	272,803	291,553	291,553	18,750	7%	57,929	25%	Salaries for 4 employees
INSURANCE - MEDICAL	33,170	33,170	33,170	22,623	41,000	41,000	18,000	9,000	0%	(662)	-46%	
FICA/EMATCH	18,110	17,784	17,784	11,873	22,784	22,784	4,810	4,900	-2%	5,571	33%	
UNEMPLOYMENT	5,000	5,000	5,000	2,500	4,974	4,974	4,974	2,500	50%	10,023	33%	
CONSULTING	48,175	50,340	50,340	40,168	57,282	64,158	13,658	9,918	12%	16,023	33%	
TELEPHONE-CELL	2,160	2,160	2,160	1,695	3,240	3,240	(6,000)	(6,000)	50%	2,015	178%	Additional phone and land
TRAVEL & TRAINING	1,465	9,000	8,800	1,333	8,000	16,650	1,853	2,650	33%	7,340	222%	Flight, Rooms
SUPPLIES - OTHER	1,000	1,000	1,000	500	1,000	1,000	500	(1,000)	0%	623	123%	
SUPPLIES - OTHER	652	1,000	1,000	1,000	1,000	1,000	500	1,000	0%	1,000	0%	
EQUIPMENT - MINOR	846	1,000	1,000	1,000	1,000	1,000	500	1,000	0%	1,000	214%	Traffic and security products
COMPUTER & SOFTWARE - MINOR	9,465	8,100	8,100	14,823	7,500	2,000	(10,000)	(10,000)	-17%	2,000	-47%	Includes cost for Armadure
ALLOCATION TO LOCAL TAX	55,132	44,000	47,162	200,000	10,000	10,000	10,000	10,000	100%	10,000	31%	50% of PS Director allocated to LATAX
TOTAL NET EXPENDITURES	293,934	293,934	293,934	218,831	444,650	497,000	18,334	(51,651)	-12%	108,870	27%	
Department: 4800 - PUBLIC WORKS												
SALARIES	127,234	126,359	126,359	81,783	135,650	152,950	9,541	8,716	0%	8,716	7%	Salary for 2 employees
INSURANCE - MEDICAL	16,507	17,521	17,521	11,251	16,881	16,881	9,000	9,000	4%	(677)	-100%	
FICA/EMATCH	9,507	9,657	9,657	5,109	9,657	9,657	723	675	8%	655	2%	
UNEMPLOYMENT	24,182	27,064	27,064	19,232	18,146	29,482	(672)	8,336	46%	2,320	10%	
TRAVEL & TRAINING	5,175	5,175	5,175	2,218	5,175	5,175	2,000	(1,048)	-49%	118	12%	2 cell phones
SUPPLIES - OFFICE	1,019	1,200	1,200	474	1,200	1,200	600	(8,000)	-83%	181	18%	Additional Conference
COMPUTER & SOFTWARE - MINOR	46	1,000	1,000	197	400	1,000	600	600	150%	844	185%	
TOTAL NET EXPENDITURES	186,015	191,892	191,892	123,819	201,807	239,000	7,117	(2,786)	-1%	13,620	7%	

TOWN OF KAWAII ISLAND
 PUBLIC ENGINEERING
 GENERAL FUND

	2023-2024 Budget		Actuals thru 2/29/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Amended Budget		FY 24 Amended Budget % Change	FY 24 Projected \$ Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
	2023-2024	2024-2025											
SALARIES	\$ 91,623	\$ 135,000	\$ 93,584	\$ 183,313	\$ 224,250	\$ 89,310	66%	\$ -	22%	\$ 126,682	130%	Salary for 3 employees	
OVERTIME	6,000	10,000	5,688	4,300	6,000	750	0%	40,087	0%	6,812	100%	FY 23 clearing deck Summer Employees 1 for CGO machine	
INSURANCE	7,200	10,000	5,288	4,300	6,000	750	0%	6,912	100%	6,912	100%		
REPAIRS & MAINTENANCE	7,200	10,000	5,288	4,300	6,000	750	0%	7,827	38%	23,571	255%		
PROFESSIONAL SERVICES	16,998	25,516	18,725	30,250	42,500	18,881	72%	15,250	45%	30,643	155%		
CONSULTANTS	13,812	24,000	8,200	19,000	25,000	4,000	67%	4,000	67%	3,715	55%	Transcript for BZA cases (avg 1.2 case per month)	
TELEPHONE-CELL	518	1,000	624	1,000	1,000	132,313	25%	12,150	17%	(16,787)	-17%	\$100K Zoning Code update and \$12.1k traffic counts	
TELEPHONE-OTHER	2,028	3,000	4,224	7,000	8,400	8,400	233%	5,000	71%	9,504	489%	Towel and handkerchiefs additional staff	
ADVERTISING	265	2,400	700	2,400	2,400	500	0%	500	100%	1,000	100%	Increase in public relation requirements for wastewater IFB	
OFFICE	375	1,000	663	1,000	1,000	2,600	0%	1,500	150%	4,825	107%	Includes additional staff	
SUPPLIES - OTHER	454	1,000	437	1,000	2,500	1,500	150%	1,500	150%	7,120	100%	includes additional staff FY 24, 24, 44	
UNIFORMS	454	1,000	437	1,000	2,500	1,500	100%	1,500	507%	1,500	100%	Bring in new uniforms equipment (purchase w/parameter (A))	
COMPUTERS & SOFTWARE - MINOR	5,554	3,000	3,000	8,000	8,000	5,000	352%	8,000	20%	7,045	33%	new computers	
	278,351	482,216	323,962	672,623	852,250	15,207	3%	113,312	29%	208,860	74%		

	2023-2024 Budget		Actuals thru 2/29/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Amended Budget		FY 24 Amended Budget % Change	FY 24 Projected \$ Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
	2023-2024	2024-2025											
SALARIES	\$ 429,424	\$ 429,424	\$ 459,798	\$ 459,798	\$ 459,798	\$ 27,305	6%	\$ -	0%	\$ 25,879	6%	Salaries for Employees	
OVERTIME	43,157	43,157	39,287	46,700	46,700	2,649	6%	-	0%	15	1%		
INSURANCE	43,157	43,157	39,287	46,700	46,700	2,649	6%	(4,211)	-11%	5,316	13%		
REPAIRS & MAINTENANCE	78,200	78,200	20,251	34,488	34,488	2,693	6%	6,211	21%	2,845	9%		
PROFESSIONAL SERVICES	10,000	10,000	6,633	10,000	10,000	9,857	0%	2,528	25%	10,334	21%	Focus & Don't document activities	
CONSULTANTS	30,000	30,000	2,200	30,000	30,000	75,000	250%	75,000	250%	65,143	103%	Includes field safety inspector, assuming 50% time assignment	
TELEPHONE-CELL	2,400	2,400	2,400	2,400	2,400	(940)	26%	(752)	-29%	(1,493)	-49%	Cost for 5 cell phones	
TELEPHONE-OTHER	6,400	6,400	6,639	10,000	11,000	4,600	72%	1,000	10%	1,000	2%	Estimate for replacement fees and travel to attend conferences and courses	
ADVERTISING	4,000	4,000	1,410	4,000	4,000	600	6%	-	0%	(18)	0%	Including departmental copies, and supplies	
OFFICE	244	1,000	89	1,000	1,500	(600)	0%	-	0%	1,000	100%	Based on carryover actuals	
SUPPLIES - OTHER	599	1,600	1,020	1,600	1,800	500	300%	-	0%	500	100%	Person members uniforms	
EQUIPMENT - MINOR	4,000	4,000	3,200	4,000	4,000	500	12%	2,700	68%	(327)	-5%	ICC Digital Copies, China Thick, Blumboom	
COMPUTERS & SOFTWARE - MINOR	5,579	4,000	4,223	6,000	6,000	1,500	27%	8,523	17%	3,471	63%		
	852,167	647,893	463,931	672,623	773,336	128,022	15%	88,310	11%	122,261	15%		

	2023-2024 Budget		Actuals thru 2/29/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Amended Budget		FY 24 Amended Budget % Change	FY 24 Projected \$ Change	FY 24 Projected % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
	2023-2024	2024-2025											
SALARIES	\$ 429,424	\$ 429,424	\$ 459,798	\$ 459,798	\$ 459,798	\$ 27,305	6%	\$ -	0%	\$ 25,879	6%	Salaries for Employees	
OVERTIME	43,157	43,157	39,287	46,700	46,700	2,649	6%	-	0%	15	1%		
INSURANCE	43,157	43,157	39,287	46,700	46,700	2,649	6%	(4,211)	-11%	5,316	13%		
REPAIRS & MAINTENANCE	78,200	78,200	20,251	34,488	34,488	2,693	6%	6,211	21%	2,845	9%		
PROFESSIONAL SERVICES	10,000	10,000	6,633	10,000	10,000	9,857	0%	2,528	25%	10,334	21%	Focus & Don't document activities	
CONSULTANTS	30,000	30,000	2,200	30,000	30,000	75,000	250%	75,000	250%	65,143	103%	Includes field safety inspector, assuming 50% time assignment	
TELEPHONE-CELL	2,400	2,400	2,400	2,400	2,400	(940)	26%	(752)	-29%	(1,493)	-49%	Cost for 5 cell phones	
TELEPHONE-OTHER	6,400	6,400	6,639	10,000	11,000	4,600	72%	1,000	10%	1,000	2%	Estimate for replacement fees and travel to attend conferences and courses	
ADVERTISING	4,000	4,000	1,410	4,000	4,000	600	6%	-	0%	(18)	0%	Including departmental copies, and supplies	
OFFICE	244	1,000	89	1,000	1,500	(600)	0%	-	0%	1,000	100%	Based on carryover actuals	
SUPPLIES - OTHER	599	1,600	1,020	1,600	1,800	500	300%	-	0%	500	100%	Person members uniforms	
EQUIPMENT - MINOR	4,000	4,000	3,200	4,000	4,000	500	12%	2,700	68%	(327)	-5%	ICC Digital Copies, China Thick, Blumboom	
COMPUTERS & SOFTWARE - MINOR	5,579	4,000	4,223	6,000	6,000	1,500	27%	8,523	17%	3,471	63%		
	852,167	647,893	463,931	672,623	773,336	128,022	15%	88,310	11%	122,261	15%		

TOWN OF KAWAHI ISLAND
 BUDGET DRAFT FOR YEAR ENDING 6/30/25
 STATE ACCOMMODATION TAX FUND

	Actuals FY 2023	2023-2024 Budget	2023-2024 Amended Budget	Actuals thru 12/31/2024	Projected 2025-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Amended \$ Change	FY 24 Amended % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justification/Notes
STATE ACCOMMODATION TAX REVENUE	\$ 2,509,847	\$ 2,782,148	\$ 2,782,148	\$ 1,528,821	\$ 2,738,103	\$ 2,738,103	\$ 21,145	2%	\$ 21,145	2%	\$ (122,734)	-5%	Based on historical averages
INTEREST REVENUE	57,112	40,000	100,000	27,112	40,000	40,000	(22,888)	-57%	(22,888)	-57%	(7,417)	-13%	Rate of return 4%
	3,033,814	2,792,148	2,882,148	1,555,933	2,778,103	2,778,103	62,157	2%	62,157	2%	(130,151)	-5%	
EXPENDITURES:													
PROVISIONAL FUND	671,512	671,630	671,630	424,082	637,630	637,630	16,640	2%	16,640	2%	(66,118)	-10%	
STATE CURRENT YEAR FUNDING	1,627,144	2,652,000	2,652,000	276,570	2,229,378	2,229,378	(1,022,000)	-39%	(1,022,000)	-39%	1,627,655	100%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	2,898,656	3,323,630	3,323,630	700,652	2,867,008	2,867,008	(1,005,380)	-34%	(1,005,380)	-34%	1,561,444	54%	
NET INCREASE/DECREASE IN FUND BALANCE	\$ 1,917,172	\$ (531,482)	\$ (441,482)	\$ (144,719)	\$ (91,905)	\$ (91,905)	\$ (932,227)	-32%	\$ (932,227)	-32%	\$ (1,291,595)	-67%	

TOWN OF MAWAHI ISLAND
 FISCAL YEAR ENDED 6/30/23
 COUNTY ACCOMMODATION TAX FUND

	Actuals FY 2023	2023-2024 Budget	2023-2024 Amended Budget	Actuals thru 2/29/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Annualized \$ Change	FY 24 Annualized % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
REVENUES:													
COUNTY ACCOMMODATION TAX	\$ 691,028	\$ 450,000	\$ 450,000	\$ 269,023	\$ 600,000	\$ 615,500	\$ 167,000	37%	\$ 12,000	2%	\$ (89,099)	-10%	Based on historical average
INTEREST REVENUE	114,374	65,627	90,637	57,487	50,000	15,000	(627)	-1%	(29,657)	-20%	(49,279)	-53%	Rate of return -4%
TOTAL CATAX REVENUES	795,412	515,627	540,637	326,510	650,000	630,500	16,113	3%	(13,987)	-2%	(138,472)	-17%	
EXPENDITURES:													
WATER & SEWERAGE	11,583	20,000	20,000	900	20,000	20,000	-	0%	-	0%	8,017	67%	allocation from GF
LANDSCAPING	25,000	25,000	25,000	-	25,000	25,000	-	0%	-	0%	-	0%	allocation from GF
CUSTODIAL COSTS	25,000	25,000	25,000	-	25,000	25,000	-	0%	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	2,500	20,000	20,000	-	20,000	20,000	-	0%	-	0%	17,007	400%/0	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	-	1,000	1,000	-	0%	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	500	-	500	500	-	0%	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	5,200	-	5,200	5,200	-	0%	-	0%	-	0%	allocation from GF
TELEPHONE - CELLULAR	200	200	200	-	200	200	-	0%	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	50,000	50,000	50,000	340,697	54,000	50,000	-	0%	-	0%	-	0%	Beach Patrol new contract
BEACH MONITORING & REPAIRS	40,100	50,000	50,000	-	40,000	75,000	25,000	50%	35,000	NA	(40,100)	-100%	Beach Mitigation, Annual beach survey and report (CSE)
WILDLIFE	81,643	50,000	50,000	-	50,000	75,000	25,000	50%	35,000	NA	(40,100)	-100%	Beach Mitigation, Annual beach survey and report (CSE)
WILDLIFE	48,677	125,000	125,000	2,708	50,000	250,000	125,000	100%	200,000	600%	207,333	452%	Project to be in excess of 50K and 250K for the park development.
WILDLIFE	65,136	117,100	117,100	25,811	117,100	124,300	11,800	10%	11,800	10%	42,784	50%	Beach CSE, Beach Mitigation, Beach Patrol
WILDLIFE	11,133	25,000	25,000	5,843	25,000	25,000	-	0%	-	0%	7,642	44%	Beach CSE, Beach Mitigation, Beach Patrol
WILDLIFE	131	5,000	5,000	-	5,000	25,000	9,500	211%	11,000	500%	12,669	624%	Grow Hares, Dolphin Stewardship, Beach Patrol
WILDLIFE	12,822	15,000	15,000	10,563	15,000	15,000	-	0%	-	0%	5,000	33%	Estimate for fish issue testing and stocking
TOTAL CATAX EXPENDITURES	81,820	1,001,500	1,001,500	391,332	916,000	1,172,800	171,300	17%	497,600	28%	289,889	35%	50% allocation from GF
WILDLIFE	1,001,500	1,001,500	1,001,500	391,332	916,000	1,172,800	171,300	17%	497,600	28%	289,889	35%	50% allocation from GF
FUND ALLOCATIONS TO OTHER FUNDS:													
WILDLIFE	(467,250)	(352,000)	(352,000)	(609,600)	(609,600)	(352,000)	(257,600)	-7%	(6,000)	-4%	75,200	-16%	assuming 4% of beach patrol contract from MA/AA
TOTAL CATAX FUND EXPEND. ALLOCAT	434,250	650,500	650,500	391,332	696,200	799,800	177,300	25%	274,600	54%	356,400	81%	
TOTAL CATAX FUND EXPEND. ALLOCAT	434,250	650,500	650,500	391,332	696,200	799,800	177,300	25%	274,600	54%	356,400	81%	
NET INCREASE/DECREASE IN FUND BAL	370,592	(85,873)	(85,873)	(65,443)	(164,687)	(192,600)	(19,187)	-11%	(289,467)	-18%	(474,633)	-123%	

TOWN OF KAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/25
 LOCAL ACCOMMODATION TAX FUND

	Actuals FY 2023	2023-2024 Budget	2023-2024 Amended Budget	Actuals thru 2/28/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Annualized \$ Change	FY 24 Annualized % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
REVENUES:													
LOCAL ACCOMMODATION TAX	\$ 1,692,606	\$ 1,477,158	\$ 1,477,158	\$ 984,375	\$ 1,477,158	\$ 1,500,000	\$ 22,842	2%	\$ 22,842	2%	\$ (192,606)	-11%	
INTEREST REVENUE	170,921	177,000	177,000	149,800	177,000	150,000	173,281	65%	(77,000)	-34%	(20,921)	-13%	
TOTAL LATAX REVENUES	1,863,526	1,654,157	1,794,157	1,054,275	1,794,157	1,650,000	186,533	22%	(84,159)	-3%	(213,656)	-11%	Based on historical averages Rate of return -4%
EXPENDITURES:													
SALARIES - REGULAR EMPLOYEES	122,180	166,789	170,939	-	130,389	206,125	39,236	23%	25,736	14%	62,635	69%	
FICA ER MATCH	8,059	12,759	12,759	-	12,759	16,000	2,983	23%	2,983	23%	7,533	94%	
INSURANCE - MEDICAL	19,375	27,500	27,500	-	29,413	31,331	3,841	14%	3,841	14%	14,659	76%	
RETIREMENT MATCH	19,800	30,650	30,650	-	32,756	44,624	13,669	42%	11,293	34%	14,659	76%	
DEPUTIES COST	70,455	-	-	-	-	20,445	20,445	#DIV/0!	20,445	7%	(50,000)	-71%	
CHARGING STATIONS	58,976	59,000	59,000	39,105	100,000	107,000	49,000	84%	7,000	7%	48,122	82%	
TURTLE PATROL	7,371	7,000	7,000	1,295	7,000	12,000	5,000	71%	5,000	71%	-	#DIV/0!	
BEACH SUPPLIES COSTS	-	2,500	2,500	-	2,500	-	-	0%	-	0%	2,500	63%	
TOTAL LATAX EXPENDITURES	303,334	365,888	377,894	40,440	360,817	438,118	132,723	43%	77,300	21%	134,784	44%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:													
TRANSFER TO ARTS & CULTURAL FUND	237,398	209,000	209,000	-	229,820	211,540	1,620	1%	(18,300)	-8%	(25,846)	-11%	
TRANSFER TO GENERAL FUND	289,629	122,500	122,500	-	172,621	29,759	(90,750)	-76%	(143,871)	-49%	(2,410)	-1%	
TRANSFER TO CAPITAL FUND	596,657	590,653	590,653	-	590,653	600,000	9,347	2%	9,347	2%	3,043	1%	
TOTAL LATAX FUND EXPENID, TRANSFERS & ALLOCATIONS	1,227,206	1,228,678	1,241,278	40,440	1,354,221	1,278,408	50,720	5%	(182,114)	-11%	(282,892)	-23%	
NET INCREASE/(DECREASE) IN FUND BALANCE	436,550	425,480	462,880	1,013,835	349,935	376,692	148,813	34%	54,816	161%	897,242	189%	

TOWN OF MAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 REVENUE PERMITS FUND

	Actuals FY 2022	2022-2024 Budget	2022-2024 Amended Budget	Actuals thru 2/16/2024	Projected 2022-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Amended \$ Change	FY 24 Amended % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justification/Notes
REVENUES:													
BEVERAGE TAX REVENUE	\$ 63,150	\$ 45,000	\$ 45,000	\$ 2,600	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$ (8,150)	-22%	
FUND TRANSFERS TO OTHER FUNDS:	\$ 63,150	\$ 45,000	\$ 45,000	\$ 2,600	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$ (8,150)	-22%	
TRANSFER TO CAPITAL FUND	\$ 63,150	\$ 45,000	\$ 45,000	\$ 2,600	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$ (8,150)	-22%	Schipper alcoholic beverage permit (15 units)
NET INCREASE/DECREASE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,600	\$ 15,500	\$ -	\$ -	0%	\$ -	0%	\$ -	-	

	Actuals FY 2023	2024-2024 Budget	2023-2023 Actuals	Actuals thru 2023-24	Projected 2024-24	2024-2024 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Annualized \$ Change	FY 24 Annualized % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Articulations/Notes
REVENUES:													
INTEREST ON TAX	\$ 131,200	\$ 629,177	\$ 482,292	\$ 491,347	\$ 620,000	\$ 12,823	2%	\$ 8,653	1%	\$ 13,250	2%	Based on historical averages	
TOTAL HOSPITALITY TAX REVENUES	\$ 1,044,642	\$ 940,682	\$ 551,693	\$ 1,034,832	\$ 1,030,000	\$ 2,832	2%	\$ 17,552	-2%	\$ 14,320	-2%	Based on historical averages	
EXPENSES:													
MANAGER SALARIES	\$ 45,550	\$ 32,000	\$ 38,104	\$ 32,500	\$ 32,000	\$ -	0%	\$ (5,000)	0%	\$ (5,000)	-22%	Expenses for 2023	
MANAGER SALARIES - MAJOR	\$ 25,270	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%	\$ (5,000)	-33%	\$ (5,000)	-45%	Contract for maintenance of 40 Parkway, Honolulu, Oahu	
CHIEF OF POLICE	\$ 10,819	\$ 11,000	\$ 1,819	\$ 1,819	\$ 11,000	\$ -	0%	\$ 1,819	16%	\$ 1,819	7%	Contract for maintenance of 40 Parkway, Honolulu, Oahu	
CHIEF OF POLICE - MAJOR	\$ 2,572	\$ 3,000	\$ 26	\$ 26	\$ 3,000	\$ -	0%	\$ 26	100%	\$ 26	100%	Expenses for Christmas decorations	
TOTAL EXPENSES	\$ 210,197	\$ 168,000	\$ 24,849	\$ 47,818	\$ 56,000	\$ 8,182	5%	\$ 64,818	-27%	\$ 148,291	-29%	Expenses for maintenance of 40 Parkway, Honolulu, Oahu	
FUND TRANSFERS TO OTHER FUNDS:													
TRANSFER TO GENERAL FUND	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -	0%	\$ -	0%	\$ (1,157)	-10%	Transfer in GF for 50% cost of Bannerman Dr and Kulekule streetscape improvements	
TRANSFER TO CAPITAL FUND	\$ 68,866	\$ 122,500	\$ -	\$ 172,621	\$ 29,750	\$ (92,750)	-76%	\$ (44,871)	-65%	\$ (1,157)	-10%	20% of Hospitality Tax revenue to fund Bannerman Dr and Kulekule streetscape improvements	
TRANSFER TO OTHER FUNDS	\$ 237,624	\$ 331,671	\$ -	\$ 331,671	\$ 330,000	\$ (1,671)	-0%	\$ 3,661	1%	\$ (13,520)	-24%	20% of Hospitality Tax revenue to fund Bannerman Dr and Kulekule streetscape improvements	
TOTAL HOSPITALITY TAX EXPENSES & TRANSFERS	\$ 280,812	\$ 468,671	\$ 24,849	\$ 476,478	\$ 476,000	\$ (471)	-0%	\$ (162,278)	-34%	\$ (155,440)	-44%		
NET INCREASE/DECREASE IN FUND BALANCE	\$ 314,668	\$ 284,611	\$ 156,844	\$ 558,354	\$ 554,000	\$ (4,354)	-1%	\$ 1,374	0%	\$ 1,184	2%		

TOWN OF NANTUCKET
 BUDGET FUND
 VICTIMS ASSISTANCE FUND

	Actuals FY 2023	2023-2024 Amended Budget	Actuals thru 2/29/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Ammualized \$ Change	FY 24 Ammualized % Change	FY 23 Actuals \$ Change	FY 23 Actuals % Change	Justifications/Notes
SOURCES:												
VICTIMS ASSISTANCE FEES	\$ 8,376	\$ 10,000	\$ 3,248	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 1,724	21%	
TOTAL SOURCES	\$ 8,376	\$ 10,000	\$ 3,248	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 1,724	21%	
EXPENDITURES:												
CONTRIBUTIONS TO VICTIMS PROGRAMS	\$ 2,716	\$ 10,000	\$ 7,656	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 1,724	21%	
TOTAL EXPENDITURES	\$ 2,716	\$ 10,000	\$ 7,656	\$ 10,000	\$ 10,000	\$ -	0%	\$ -	0%	\$ 1,724	21%	
NET INCREASE(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ (4,399)	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	0%	

TOWN OF MAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/25
 ARTS & CULTURAL FUND

	Actuals FY 2023	2023-2024 Budget	2023-2024 Amended Budget	Actual thru 2/28/2024	Projected 2023-2024	2024-2025 Proposed Budget	FY 24 Budget \$ Change	FY 24 Budget % Change	FY 24 Amended \$ Change	FY 24 Amended % Change	FY 23 Actual \$ Change	FY 23 Actual % Change	Justification Notes
SOURCES:													
TRANSFER FROM LATE FUND	\$ 237,303	\$ 209,920	\$ 209,920	\$ -	\$ 232,000	\$ 211,560	\$ 1,670.00	1%	\$ (18,300)	4%	\$ (20,868)	-11%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	-	22,000	22,000	-	0%	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	170,250	118,000	118,000	-	191,000	118,000	-	0%	(31,027)	-27%	(82,220)	-31%	
TICKET SALES	47,446	45,000	45,000	54,108	83,000	60,830	48,000	-	25,000	25%	37,500	81%	
TOTAL SOURCES	479,662	394,920	394,920	54,108	488,000	482,340	41,820	11%	(48,660)	4%	(40,142)	-8%	
EXPENDITURES:													
PAYROLL & RELATED EXPENSES	72,305	89,300	89,300	65,514	118,823	103,000	43,070	-53%	21,177	20%	25,614	72%	
CONSULTING	62,250	-	-	28,640	28,640	-	-	0%	(28,640)	-100%	(82,220)	-	
ARTS COLLEGE	110,741	118,000	118,000	81,061	118,000	118,000	-	0%	-	0%	1,200	1%	
ADMINISTRATIVE COST	3,857	5,540	5,540	3,137	5,540	5,540	-	0%	-	0%	1,433	40%	
CULTURAL EVENTS	182,000	192,000	192,000	192,000	192,000	192,000	(2,000)	-1%	(3,327)	-3%	(16,922)	-2%	
TOTAL EXPENDITURES	447,251	394,920	394,920	286,955	482,340	478,540	41,820	11%	(28,400)	4%	(10,721)	-2%	
NET INCREASE(DECREASE) IN FUND BALANCE	\$ 29,421	\$ (0)	\$ (0)	\$ (232,729)	\$ -	\$ -	\$ -	0%	\$ (28,400)	0%	\$ (29,421)	-100%	

	Projected FY2024	Budgeted FY2025	Projected FY2026	Projected FY2027	Projected FY2028	Projected FY2029
	\$	\$	\$	\$	\$	\$
<u>Capital Expenditures</u>						
Beach Renourishment	160,000	-	-	-	-	-
Landscaping Enhancements	-	-	-	-	-	-
Upper Beachwalker	215,283	-	-	-	-	-
BW & KIP Intersection	-	25,000	-	-	-	-
Municipal Center Extension	100,000	-	-	-	-	-
Charging Stations/Town's Fleet	-	50,000	-	-	-	-
Audio-Visual Equipment Upgrade	-	-	-	55,000	-	-
Vehicles	-	-	-	-	-	-
• Administration	-	-	-	-	-	-
• Planning	-	-	-	-	-	-
• Building Department	-	-	-	-	55,000	-
• Public Safety	85,000	-	110,000	55,000	70,000	70,000
• Public Works	-	55,000	55,000	70,000	55,000	55,000
• Wildlife	-	-	-	-	-	-
Total Capital Expenditures	\$ 585,283	\$ 130,000	\$ 165,000	\$ 180,000	\$ 180,000	\$ 125,000