



# Town of *Kiawah Island*

## Mayor

John. D. Labriola

## Council Members

F. Daniel Prickett

Maryanne Connelly

John Moffitt

Scott M. Parker, MD

## Town Administrator

Stephanie Monroe Tillerson

## **WAYS & MEANS COMMITTEE MEETING**

Kiawah Island Municipal Center

Council Chambers

April 25, 2022; 3:00 pm

### AGENDA

- I. **Call to Order:**
- II. **Pledge of Allegiance**
- III. **Roll Call:**
- IV. **Approval of Minutes:**
  - A. Ways and Means Committee Meeting of March 28, 2022 [Tab 1]
- V. **Citizens' Comments: (Agenda Items only)**
- VI. **Old Business:**

None
- VII. **New Business:**
  - A. Review and Recommendation to Town Council for Approval of the Fiscal Year 2022/2023 State ATAX Funding Amounts [Tab 2]
  - B. Review and Recommendation to Town Council for Approval of the Fiscal Year 2022/2023 Budget [Tab 3]
- VIII. **Chairman's Report:**
- IX. **Treasurer's Report:**
  - A. Budget Report for the First Nine Months ended 3/31/2022 [Tab 4]
- X. **Committee Member's Comments:**
- XI. **Adjournment:**



Tab | 1

---

## **WAYS AND MEANS**

### **Agenda Item**

# WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

March 28, 2022; 3:00 pm

## Minutes

I. Call to Order: *Chairman Prickett called the meeting to order at 3:00 pm.*

II. Pledge of Allegiance

III. Roll Call:

**Present at the meeting:** Dan Prickett, *Chairman*  
Maryanne Connelly, *Committee Member*  
John Moffitt, *Committee Member*  
Dr. Scott Parker, *Committee Member*

**Via Zoom:** John D. Labriola, *Mayor*

**Also Present:** Stephanie Tillerson, *Town Administrator*  
Dorota Szubert, *Town Treasurer*  
John Taylor, Jr., *Planning Director*  
Craig Harris, *Public Safety Director*  
Brian Gottshalk, *Public Works Manager*  
Petra Reynolds, *Town Clerk*

**Via Zoom:** Chris Makowski, *Communications Manager*

IV. Approval of Minutes:

A. Ways and Means Committee Meeting of February 28, 2022

*Committee Member Connelly made a motion to approve the minutes of the February 28, 2022, Ways and Means Committee meeting. Committee Member Parker seconded the motion, and it was unanimously passed.*

V. Citizens' Comments: (Agenda Items only)

None

VI. Old Business:

None

VII. New Business:

A. Consideration and Recommendation to Town Council for the Approval of the Charitable Grant Recommendations

The Town allocated \$200,000.00 to be awarded in Charitable Grants in 2022. Twenty-two applications for \$232,204.00 were received for funding. Three teams of two staff members were responsible for reviewing each of the submitted applications and, as a group, recommended funding twenty-one applications for \$193,674.00. Each team provided a presentation of the individual project and recommendations for funding.

Town of Kiawah Island 2022 Charitable Grants Staff Recommendation to Ways & Means			
Tab	Organization Name	2022 Grant Request	2022 Staff Recommendations
<b>Arts and Educational Needs:</b>			
1	Arts, etc.	\$ 15,000	\$ 12,790
6	Charleston Area Therapeutic Riding	\$ 7,084	\$ 7,084
7	Charleston Symphony	\$ 10,000	\$ 7,000
18	Reading Partners	\$ 5,000	\$ 5,000
	<b>*Total Arts and Educational</b>	<b>\$ 37,084</b>	<b>\$ 31,874</b>
<b>Social Well-Being:</b>			
2	Backpack Buddies Seabrook Island	\$ 5,000	\$ 5,000
3	Barrier Island Free Medical Clinic, Inc.	\$ 25,000	\$ 25,000
4	Bridges of Hope	\$ 2,500	\$ 2,500
5	Charleston Area Senior Citizens	\$ 8,138	\$ 5,000
8	Feeding the Multitude	\$ 500	\$ 500
9	Keeper of the Wild Wildlife Rescue and Sanctuary	\$ 3,000	\$ 2,000
10	Kiawah Cares Foundation	\$ 15,000	\$ -
11	Kiawah Womens Foundation	\$ 10,000	\$ 10,000
12	Lowcountry Food Bank	\$ 10,000	\$ 10,000
13	New St. James Bethel African Methodist Episcopal Church	\$ 4,184	\$ 3,000
14	New Webster JIP Food Pantry	\$ 5,000	\$ 5,000
15	Operation Home	\$ 10,000	\$ 8,000
16	Operation Sight	\$ 7,000	\$ 7,000
17	Our Lady of Mercy Community Outreach Services	\$ 30,000	\$ 30,000
19	Sea Islands Blessing Basket	\$ 15,000	\$ 10,000
20	Sea Island Habitat for Humanity	\$ 10,000	\$ 7,000
21	Sea Islands Water Wellness Mission	\$ 26,800	\$ 26,800
22	The Paraclete Foundation of Holy Spirit Catholic Church	\$ 5,000	\$ 5,000
	<b>*Total Social Well-Being</b>	<b>\$ 195,120</b>	<b>\$ 161,800</b>
	<b>Total Requests</b>	<b>\$ 232,204</b>	<b>\$ 193,674</b>
	<b>Total Budgeted Funds to be Awarded</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
	<b>Amount in excess of Budget</b>	<b>\$ 32,204</b>	<b>\$ (6,326)</b>

Committee Member Moffitt stated that in last year's discussion of Charitable Grants, the focus would be on feeding and health programs. Two of the staff recommendations, *Charleston Area Senior Citizens* and *Blessing Baskets*, were underfunded. He recommended fully funding those programs and not funding the *Keeper of the Wildlife* program.

Council Member Parker added that the funding request from *Feeding the Multitude* was inadequate based on the application and recommended funding the program at a different level. He felt that it is a municipality's responsibility to support the great needs of the community; hunger, housing, and health programs. The arts and educational programs are not a priority and should be funded at the private level and not funded by a municipality. He recommended not funding the four art and educational programs and the funding redistributed to the hunger, housing, and health programs. After further discussion, the recommendation was made to fund the *Charleston Area Therapeutic Riding* and *Reading Partners* programs.

Ms. Claudia Boyce, chairman of *Feeding the Multitude*, gave an overview of the program that would provide a sit-down meal and take-home groceries for a family of four the week before Thanksgiving and deliver meals to homebound individuals.

Discussion included amending the language of the Charitable Grants Guidelines to reflect the Town's support of hunger, housing, and health programs so that applicants can have the information at the start of the process, additional funding for programs that do necessary home repair, and the reallocation of the newly available funding.

Committee members agreed that staff, with the feedback and the outline of recommendations received from the Committee, adjust the funding recommendations to be presented for Council consideration.

**Committee Member Connelly made a motion for staff to make the recommended changes for consideration by Council for final approval. Committee Member Parker seconded the motion, and it was unanimously approved.**

## **B. Consideration and Recommendation to Town Council for Approval of the Proposal for Website Redesign**

Mr. Makowski stated that the Town's current website was designed in 2017. Over time, the Town learned that the website became cluttered with too much information, making it difficult for residents and visitors to navigate. The Town wants to redesign its website completely so residents, businesses, and visitors, both current and potential, can easily navigate and access information, communicate with the Town through surveys and online comment submissions, and download any

necessary forms. The Town released an RFP (Request for Proposals) for the website redesign, content migration to the new website, and development services in December 2021.

The Town received thirteen proposals, so a website redesign committee, Ms. Ruthie Foster, Mr. Michael Nardelli, Ms. Tillerson, and Mr. Makowski, was appointed to review the applications thoroughly. After narrowing the application submissions to four, the Committee interviewed the top four vendors to determine which would provide the best website for the Town. The four website firms interviewed:

- |              |           |
|--------------|-----------|
| 1. AndiSites | \$115,350 |
| 2. Flexsin   | \$45,445  |
| 3. Polyrific | \$188,736 |
| 4. Revize    | \$43,600  |

After careful consideration, the review committee and staff have recommended the proposal from Revize for \$43,600.00 to develop and redesign the website. Revize has experience designing government and municipal-based websites and is very innovative in creating a website that is easy to navigate and informative. The redesign cost will be funded from the \$70,000.00 that was budgeted.

Committee members discussed the difference in the cost of the proposals. Some of the factors of the higher bids were attributed to; the scope of work bid in the proposal, the size of the project team, the larger firms were more geared to corporate work, and lacking experience working on municipal websites. Also discussed were website training and the need for better communication of information.

***Committee Member Parker made a motion to recommend to Town Council the approval of the Proposal from Revize for the website redesign. Committee Member Connelly Parker seconded the motion, and it was unanimously approved.***

**C. Consideration and Recommendation to Town Council for Approval of the AirMedCare Contract Renewal**

On April 20, 2016, the Town entered a one-year contract with AirMedCare Network (Meducare) to provide air medical transport services for Kiawah Island residents. Each additional year after that was renewed for one year. The current contract expires at the end of April 2022.

In 2018, the AirMedCare Network notified the Town that it had stopped offering the Business Municipal Site Plan membership to new subscribers due to the continued decline in insurance rate reimbursement and the reduction of larger employers in the AirMedCare Network. However, those with an active Business/Municipal Site membership plan are grandfathered in with the option of renewing. If the contract lapse, the membership plan will no longer be available.

The renewal of the AirMedCare Contract was discussed at the March 9<sup>th</sup> Public Safety Committee meeting. The Committee voted to recommend to the Ways and Means Committee that the AirMedCare Municipal Site Plan Membership be renewed for another year at the cost of \$8,163.00 (annual).

***Committee Member Connelly made a motion to recommend to Town Council the approval of the renewal of the AirMedCare Contract. Committee Member Parker seconded the motion, and it was unanimously approved.***

**D. Consideration and Recommendation to Town Council for Approval of the Proposal for New Town Vehicles**

Mr. Gottshalk stated that included in the current fiscal year budget was the purchase of two vehicles for the newly added staff members, the Public Works Assistant and the Public Safety Director.

Town Staff sent out a request for bids on two vehicles to four dealerships and sent an ad to the Post and Courier for publication. Further, Town Staff contacted a government fleet dealer, Nation Auto Fleet, for quotes and lead times on fleet vehicles. We received quotes from Fred Anderson Toyota and National Auto Fleet. The responses are as follows:

**Fred Anderson Toyota:**

Toyota 4-Runner	\$45,277 (Public Safety Department)
Toyota Tundra	\$54,214 (Public Works Department)

**National Auto Fleet:**

No Toyotas were available through National Auto Fleet, so quote were obtained for electric or hybrid vehicles:

Ford Lightning	\$53,250 available December 2022
Ford Explorer Hybrid	\$57,400 available August 2022

The current Toyota 4-Runner will be retained and used in the Planning Department.

Town Staff requests that the Ways and Means Committee recommend to Town Council the approval of purchasing one Toyota Tundra and one Toyota 4-Runner from Fred Anderson Toyota. There was \$90,000.00 budgeted for two vehicles in General Fund. However, fifty percent of the cost (\$22,639.00) of the Public Safety vehicle can be funded from restricted funds.

Mr. Gottshalk stated that in keeping with the Town's Go-Green initiative, the goal is to implement more carbon-efficient or carbon-neutral vehicles. Still, in the current vehicle market and the required procurement process, those vehicles are difficult to obtain, and none are available for purchase during the current fiscal year.

***Committee Member Parker made a motion to recommend to Town Council the approval to purchase one Toyota Tundra and one Toyota 4-Runner from Fred Anderson Toyota. Committee Member Connolly seconded the motion, and it was unanimously approved.***

**VIII. Chairman's Report:**

None

**IX. Treasurer's Report:**

**A. Fiscal Year 2022-2023 Budget Discussion - Expenses**

Ms. Szubert began the discussion by reviewing the Legally, Operationally, and Structurally balanced budgets presented at the Council Retreat.

Ms. Szubert stated the requested \$11,129,000.00 is approximately 12% more than the current year's projected expenditures. With the requests, it is expected revenues over expenditures revenues to exceed expenses by \$441,000.00. She presented a detail of *All Funds*, noting a projected excess of approximately \$900,000.00 in revenues over expenditures in the General Fund, and also reviewed the State ATAX Fund.

Ms. Szubert discussed each Expenditure in detail and answered Committee Members' questions. The personnel cost shows a 23%, or \$505K increase compared to FY2022 projections. This increase is attributable to the following items:

1. The draft includes an aggregated total of 8%, or \$140K for salary increases, included in the Administration department
  2. The budget includes funding for 22 regular, full-time employees compared to 21 employees in FY22, with 4 of 22 starting mid-year and 1 projected to start in April. It includes a request for 1 new position – Planner I/ Environmental Specialist (\$55K). It also has a request for PT help with deer surveys (\$4K).
  3. The budget includes a 1%, or \$31K increase in SC Retirement System, effective July 1, 2022.
  4. This budget includes an 18%, or \$45K increase in Town's health insurance contributions effective January 1, 2023.
- ✓ This budget includes continued funding for law enforcement coverage on the Island. The cost for off-duty deputies shows a 16%, or 72K increase, attributable to a \$10 hourly rate increase effective January 1, 2022. For deputies contracted with Charleston County on the first shift, we anticipate a 24%, or 85K increase related to replacing 2 vehicles (assuming a trade-in value of \$25K each) with the equipment and a 2% payroll increase.
  - ✓ STR Code Enforcement is budgeted with no change. However, this contract expires in February 2023, and we will likely see an increase. At this time, the staff is also assessing the level of services needed for after-hours code enforcement.
  - ✓ The cost for beach patrol increases 50%, or 195K, due to the contract cost increase.
  - ✓ Utilities and Supplies show an increase of 1%, or \$2K, and consist of the following line items:
    1. Utilities are budgeted with no change.
    2. Supplies show a 1%, or \$700 increase.
    3. Minor Assets show a 7%, or \$1.6K increase.
  - ✓ Communication cost increases 2%, or \$1.4K, compared to FY2022 projections.
  - ✓ Waste management is budgeted with no change.
  - ✓ Insurance costs increased 11%, or \$17K, attributable to an addition of a pollution policy at Kestrel Court and an estimated 10% increase in premiums.
  - ✓ Professional Services are budgeted with no change and include the following:
    1. \$100K for Town Attorney (\$90K -contract and \$10K for additional services not covered under contract)
    2. \$10K for the Town Prosecutor
    3. \$27K for annual audit
    4. \$10K for Misc.
  - ✓ Consultant cost shows a 26%, or \$71K increase. Under the line-item Consultants, funding was budgeted for various services, including:
    1. \$21K for annual actuarial evaluation and miscellaneous consulting services
    2. \$16K for deer removal/ processing
    3. \$46K for marsh management plan (the contract was approved in February 2022, assuming 75% billed in FY23)
    4. \$50K placeholder for a feasibility study for a cultural and community center

Ms. Tillerson explained that the \$50,000.00 placeholder would come out of the Arts Council budget for their request that the Town research the possibility of having a cultural center. The Arts Council has expressed an increasing cost and difficulty obtaining venues for the Town sponsors' Arts program. The funds will be used for a feasibility study or needs assessment which will be presented to Council for consideration.

5. \$16K for website design (assuming 33% billed in FY23)
  6. \$100K placeholder for comprehensive plan consultant
  7. \$6K for stenographers
  8. \$30K for structural consultants to be used for upcoming commercial projects
  9. \$15K for documents management
  10. \$45K for KI Parkway and Beachwalker intersection improvements design (contract with Kimley Horn was approved in February 2022, assuming 50% billed in FY23)
- ✓ Maintenance cost shows a 3%, or \$15K increase when compared to FY2022 projections and consists of the following:
    1. Software Maintenance shows a 4%, or \$8K increase, compared to current year projections related to upgrades to digital building codes.
    2. Building and Vehicle Maintenance shows a 36%, or \$27K increase related to the Town's fleet and garage workshop.
    3. Landscaping Maintenance shows a 5%, or \$20K decrease, attributable to most of the MC landscaping

modifications being done in the current year. However, the draft includes a request for an additional \$20k to enhance the landscaping around the town hall.

- ✓ Travel & Training shows a 63%, or approximately \$25K increase, compared to current year projections. The increase relates to the rise in the number of Town's employees.
- ✓ Rental cost for the copiers and postage machine shows a 7%, or \$3k increase, due to an upgrade in the postage machine.
- ✓ Tourism & Recreation shows a 14%, or approximately \$296K decrease compared to the current year projections. The line item consists of funding for the following items:

<u>Funding Sources:</u>	<u>GF</u>	<u>SATAX</u>	<u>CATAX</u>	<u>LATAX</u>	<u>HTAX</u>	<u>Total</u>
<b>Arts &amp; Cultural</b>	\$115,000			\$140,000	\$22,000	\$297,000
Same as current year						
<b>Promotional Fund</b>		\$604,500				\$604,500
A decrease of \$398k when compared to current year projections.						
<b>SATAX Applicants*</b>		\$751,192				\$751,192
A decrease of \$337K when compared to current year projections.						
<b>Beach monitoring</b>			\$50,000			\$50,000
An increase of \$10K when compared to current year projections.						
<b>Wildlife</b>			\$141,900	\$6,000		\$147,900
An increase of \$19K when compared to current year projections.						
<b>KI Conservancy</b>			\$35,000			\$35,000
A decrease of \$15K when compared to current year projections. The decrease relates to housing for the bird banders provided by the Town; it offsets the increase in the Wildlife line item.						

\* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories. We are, assuming 80% of the total cost for the deputies and beach patrol will be funded from SATAX; therefore, SATAX applicants included in the Tourism and Recreation line item are reduced for those two applications.

- ✓ Other Cost line item shows a 10%, or \$38k increase and includes banking and credit card cost, printing, catering, community activities and outreach, dues and subscriptions, contingency, and miscellaneous expenditures. The increase is primarily attributable to increased banking costs and credit card processing fees.
- ✓ The budget reflects requests for the following capital expenditures:
  1. \$925K - placeholder for KI Parkway and Beachwalker Dr intersection improvements
  2. \$90K - 2 vehicles:
    - \$50K - new - for the Building Department (new position)
    - \$40K - new - for the Wildlife Department
  3. \$20K - placeholder for sound equipment
  4. \$150K - placeholder for A3 communication surveillance camera system

At the Mayor's request, Ms. Szubert explained that the \$500,000.00 in permit fees expected from the Seafields project were not included in the budgeted revenues.

Ms. Szubert presented and reviewed a first draft of the five-year projections, which included; personnel costs, daily operation expenses, utilities, maintenance, and contractual expenses at a 5% yearly increase. Not included are special and capital projects. With the evaluation of having an in-house police department currently being conducted by Mr. Harris, the estimated associated expenses were included in a second five-year projections spreadsheet. Discussion included the option for Council to raise the rates for permitting fees and accommodations taxes to increase revenues in the coming years.

#### **X. Committee Member's Comments:**

Mayor Labriola thanked Ms. Szubert and Ms. Tillerson for the hard work that went into preparing the draft budget.



Committee Member Parker asked for an update on the Kestral Court project. Mr. Gottshalk stated that the architect communicated that the construction documents should be available by Friday and used to prepare an RFP for bids for the project construction. Committee Member Parker also asked if any work had started on a comprehensive communication plan for traffic mitigation project construction discussed at the last meeting. Ms. Tillerson indicated that once the timeline for the projects was established, a communication plan would be developed. Mr. Gottshalk added that preliminary work was being done on the Beachwalker Drive project, but there was no firm date for the construction to begin.

**XI. Adjournment:**

***Committee Member Parker made a motion to adjourn the meeting at 4:57 pm. Committee Member Moffitt seconded the motion, and it was unanimously approved.***

**Submitted by,**

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

**Approved by,**

\_\_\_\_\_  
**F. Daniel Prickett, Chairman**

\_\_\_\_\_  
**Date**



Tab | 2

---

## **WAYS AND MEANS**

### **Agenda Item**

**Town of Kiawah Island**  
**SATAX Funding Recommendations**  
**FY 2022-2023**

Category #	Project	Applicant Sponsor	2021/2022 Funded Amount	2022/2023 Requested Amount	SATAX Committee Funding Recommendation	Ways and Means Committee Funding Recommendation
1	Destination Marketing & Advertising	Andell Inn	\$ 47,764	\$ 89,664	\$ 89,664	
4	Kiawah Lifeguard Training Equipment	Charleston County Life Association		\$ 14,058	\$ 14,058	
2	Events Promotion	Freshfields Village	\$ 30,000	\$ 30,000	\$ 30,000	
1	Tourism Marketing & Advertising	Freshfields Village	\$ 58,000	\$ 60,000	\$ 60,000	
1	Marketing of Kiawah Island Events & Holiday Programing	Kiawah Island Golf Resort	\$ 607,000	\$ 475,000	\$ 475,000	
4	Beach Patrol Services	Town of Kiawah Island	\$ 100,000	\$ 467,200	\$ 467,200	
4	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 423,000	\$ 781,608	\$ 700,000	
	<i>A National &amp; Regional Influencer Event</i>	<i>Freshfields Village</i>	\$ 236,000			
	<i>Kiawah Island Map and Guest Guide</i>	<i>Kiawah Island Community Association</i>	\$ 15,000			
	<i>South Atlantic Lifesaving Association Regional Meeting</i>	<i>Charleston County Life Association</i>	\$ 9,000			
		<b>Totals for Year Ending</b>	<b>\$ 1,525,764</b>	<b>\$ 1,917,530</b>	<b>\$ 1,835,922</b>	<b>\$ -</b>

Total Available for Funding

**\$ 2,093,764    \$ 2,400,000    \$ 2,400,000    \$ 2,400,000**

**\$ (568,000)    \$ (482,470)    \$ (564,078)    \$ (2,400,000)**

State Guidelines for each category:

**Tourism-related expenditures include:**

- 1 advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity
- 2 promotion of the arts and cultural events
- 3 construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities
- 4 the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists
- 5 public facilities such as restrooms, dressing rooms, parks, and parking lots
- 6 tourist shuttle transportation
- 7 control and repair of waterfront erosion
- 8 operating visitor information centers



Tab | 3

---

## **WAYS AND MEANS**

### **Agenda Item**

## **Changes from the FY2023 Budget Draft presented at W&M on 3/28/2022**

1. Addition of \$500K in Building Permits/Special Projects for the Seafields project.
2. Increase of \$7K in Employee Benefits line item to account for employees' health and wellness programs and tuition reimbursement.
3. Increase of \$9k for bird banding assistants housing included in Environmental Research/Tourism and Recreation.
4. Increase of \$100k for solid waste disposal. This is a request from CW to consider a 10% CPI adjustment on service prices to account for increasing cost pressures and inflation. This would be the first price adjustment since 2018.
5. Increase of \$50K for Council chamber and training room AV upgrades. The upgrades will provide better overall viewing and zoom experience for our community and meeting participants. Total project-\$68,410 (includes one year maintenance)
6. Elimination of \$150K request for A3 surveillance system. The demand for the enhancements in the surveillance system on the Island will be evaluated through the year to better identify particular needs.
7. Increase of \$20K to reflect current pricing for two new vehicles.
8. Reduction of \$82K in SATAX funding for deputies as recommended by SATAX Committee.

## NARRATIVE HIGHLIGHTS

### REVENUES

For past few years, we have been in challenging fiscal environment, facing high levels of uncertainty. The Town's reliance on tourism and business activity on the Island as its only revenue generators, is very sensitive. Despite that, thanks to effective financial planning, the Town continues to maintain a stable fiscal position. In the past, in preparation of the revenue projections we have used historical trends, running averages, and economic conditions, however the pandemic has presented relatively new dynamics which are difficult to quantify. Our current year annualized revenues of \$12.9M are anticipated to exceed budgeted revenues of \$9.3M by 38%, or \$3.6M.

As we start to prepare next year budget there is still very high level of uncertainty, to be conservative, yet consider latest dynamics on the Island we are budgeting the majority of the revenues less than the current year, but still higher than the historic averages. Overall, the total budgeted revenues FY2023 of \$12M are 6%, or \$823K lower than current year projections and the total expenditures of \$11.3M are 13% , or \$1.3M higher than current year projections.

The comparisons below are made to FY2022 annualized.

- ✓ Building Permits revenue is estimated to decrease 20%, or \$300k, mostly due to a slowdown in new construction activity on the Island. We are also expecting one-time permit revenue from Seafields project and the final phase of the Cape development.
- ✓ Business Licenses revenue is budgeted with no change.
- ✓ Franchise Fees with Berkley Electric Company, Beach Services and Other Franchise fees are estimated with no change.
- ✓ Local Option Sales Tax is budgeted with no change.
- ✓ State Accommodation Tax revenue is projected to decrease 10%, or \$225K. We are predicting tourism related revenues having a momentum in the current fiscal year and slightly decreasing in the next year, however still exceeding pre-pandemic levels.
- ✓ Local Accommodation Tax revenue is budgeted with 19%, or 247K decrease.
- ✓ County Accommodation Tax revenue is budgeted to decrease 19%, or \$99K.
- ✓ Hospitality Tax revenue is budgeted to decrease 20%, or \$149K.
- ✓ Solid Waste revenue is budgeted with no change.
- ✓ Interest Revenue is budgeted with no change.
- ✓ Other revenues include the following sources:
  1. Aid to Subdivision - \$44K, 25%, or \$9K increase
  2. Planning Fees - \$10K, no change.
  3. Court Fees & Fines - \$30K, 20%, or \$5K increase
  4. Beverage Permits revenue - \$45K, no change.
  5. Victim's Assistance Fees - \$10K, no change.
  6. Miscellaneous revenue - \$35K, no change.

## **EXPENDITURES**

- ✓ The personnel cost shows a 23%, or \$512K increase compared to FY2022 projections. This increase is attributable to the following items:
  1. The draft includes an aggregated total of 8%, or \$140K for salary increases, included in the Administration department
  2. The budget includes funding for 22 regular, full-time employees compared to 21 employees in FY22, with 4 of 22 starting mid-year and 1 projected to start in April. It includes a request for 1 new position – Planner I/ Environmental Specialist (\$55K). It also has a request for PT help with deer surveys (\$4K).
  3. The budget includes a 1%, or \$31K increase in SC Retirement System, effective July 1, 2022.
  4. This budget includes an 18%, or \$45K increase in Town's health insurance contributions effective January 1, 2023.
  5. The budget includes \$5K request for tuition reimbursement.
- ✓ This budget includes continued funding for law enforcement coverage on the Island. The cost for off-duty deputies shows a 16%, or 72K increase, attributable to a \$10 hourly rate increase effective January 1, 2022. For deputies contracted with Charleston County on the first shift, we anticipate a 24%, or 85K increase related to replacing 2 vehicles (assuming trade-in value of \$25K each) with the equipment and a 2% payroll increase.
- ✓ STR Code Enforcement is budgeted with no change. However, this contract expires in February 2023, and we will likely see an increase. At this time, the staff is also assessing the level of services needed for after-hours code enforcement.
- ✓ The cost for beach patrol shows an increase of 50%, or 195K, due to the contract cost increase.
- ✓ Utilities and Supplies show an increase of 1%, or \$2K and consist of the following line items:
  1. Utilities are budgeted with no change.
  2. Supplies show a 1%, or \$700 increase.
  3. Minor Assets show a 7%, or \$1.6K increase.
- ✓ Communication cost increases 2%, or \$1.4K, compared to FY2022 projections.
- ✓ Waste management is budgeted with 9%, or \$100K increase to account for CPI adjustment proposed by Carolina Waste.
- ✓ Insurance cost increases 11%, or \$17K attributable to an addition of pollution policy at Kestrel Court and an estimated 10% increase in premiums.
- ✓ Professional Services are budgeted with no change and include the following:
  1. \$100K for Town Attorney (\$90K -contract and \$10k for additional services not covered under contract)
  2. \$10K for the Town Prosecutor
  3. \$27K for annual audit
  4. \$10K for Misc.
- ✓ Consultant cost shows a 26%, or \$71K increase. Under the line-item Consultants, funding was budgeted for various services, including:
  1. \$21K for annual actuarial evaluation and miscellaneous consulting services
  2. \$16K for deer removal/ processing
  3. \$46K for marsh management plan (the contract was approved in February 2022, assuming 75% billed in FY23)
  4. \$50k placeholder for a feasibility study for a cultural and community center

5. \$16k for website design (assuming 33% billed in FY23)
  6. \$100k placeholder for comprehensive plan consultant
  7. \$6K for stenographers
  8. \$30k for structural consultants to be used for upcoming commercial projects
  9. \$15K for documents management
  10. \$45K for KI Parkway and Beachwalker intersection improvements design (contract with Kimley Horn was approved in February 2022, assuming 50% billed in FY23)
- ✓ Maintenance cost shows 3%, or \$15K increase when compared to FY2022 projections and consists of the following:
    1. Software Maintenance shows a 4%, or \$8K increase, compared to current year projections related to upgrades to digital building codes.
    2. Building and Vehicle Maintenance shows a 36%, or \$27K increase related to the Town's fleet and garage workshop.
    3. Landscaping Maintenance shows a 5%, or \$20K decrease, attributable to most of the MC landscaping modifications being done in the current year. However, the draft includes a request for an additional \$20k to enhance the landscaping around the town hall.
  - ✓ Travel & Training shows a 61%, or approximately \$25K increase, compared to current year projections. The increase relates to the rise in the number of Town's employees.
  - ✓ Rental cost for the copiers and postage machine shows a 7%, or \$3k increase.
  - ✓ Tourism & Recreation shows a 9%, or approximately \$205K decrease compared to the current year projections. The line item consists of funding for the following items:

<u>Funding Sources:</u>	<u>GF</u>	<u>SATAX</u>	<u>CATAX</u>	<u>LATAX</u>	<u>HTAX</u>	<u>Total</u>
<b>Arts &amp; Cultural</b>	\$115,000			\$140,000	\$22,000	\$297,000
Same as current year						
<b>Promotional Fund</b>		\$604,500				\$604,500
A decrease of \$398k when compared to current year projections.						
<b>SATAX Applicants*</b>		\$751,192				\$751,192
A decrease of \$337K when compared to current year projections.						
<b>Beach monitoring</b>			\$50,000			\$50,000
An increase of \$10K when compared to current year projections.						
<b>Wildlife</b>			\$150,900	\$6,000		\$156,900
An increase of \$28K when compared to current year projections.						
<b>KI Conservancy</b>			\$35,000			\$35,000
A decrease of \$15K when compared to current year projections. The decrease relates to a housing for the bird banders provided by the Town; it offsets the increase in the Wildlife line item.						

\* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories. We are, assuming 80% of the total cost for beach patrol and \$700k for deputies cost , as recommended by SATAX Committee, will be funded from SATAX; therefore, SATAX applicants included in the Tourism and Recreation line item is reduced for those 2 applications...

- ✓ Other Cost line item shows a 10%, or \$38k increase and includes banking and credit card cost, printing, catering, community activities and outreach, dues and subscriptions, contingency, and miscellaneous expenditures. The increase is primarily attributable to increased banking costs and credit card processing fees.
- ✓ The budget reflects requests for the following capital expenditures:
  1. \$925K- placeholder for KI Parkway and Beachwalker Dr intersection improvements
  2. \$120K -2vehicles:
    - \$60K new- for the Building Department (new position)
    - \$60K-new- for the Wildlife Department
  3. \$70K- sound equipment



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

			Budgeted Sources & Uses		FY2022 Annualized Variance \$	FY2022 Annualized Variance %	FY2021 Actuals Variance \$	FY2021 Actuals Variance %
	Actuals FY 2021	Budgeted FY2022	Annualized FY2022	Budget FY2023				
Revenues*:								
Building Permits	\$ 1,217,867	\$ 900,000	\$ 1,500,000	\$ 1,200,000	\$ (300,000)	-20%	\$ (17,867)	-1%
Building Permits/Special Projects	322,051	100,000	305,197	500,000	194,803	64%	177,949	55%
Business Licenses	3,386,599	2,695,000	3,200,000	3,200,000	-	0%	(186,599)	-6%
Franchisee Fees	964,496	860,000	970,000	970,000	-	0%	5,504	1%
Local Option tax	760,172	597,453	768,382	768,382	-	0%	8,210	1%
State ATAX	2,802,651	1,617,505	2,324,696	2,100,000	(224,696)	-10%	(702,651)	-25%
Local ATAX	1,384,691	986,392	1,296,920	1,050,000	(246,920)	-19%	(334,691)	-24%
County ATAX	484,000	200,000	518,768	420,000	(98,768)	-19%	(64,000)	-13%
Hospitality Tax	667,602	576,884	748,857	600,000	(148,857)	-20%	(67,602)	-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	187,000	13,000	7%	26,415	16%
One Time -ARP Funding	-	-	440,343	440,343	-	0%	440,343	N/A
Total Revenues	\$ 12,784,888	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ (811,438)	-6%	\$ (1,144,506)	-9%
Expenses:								
Salaries	1,292,561	1,390,994	1,570,690	1,901,847	331,157	21%	609,286	47%
Overtime	2,046	3,867	3,300	4,400	1,100	33%	2,354	115%
Benefits	344,480	437,968	490,342	634,830	144,489	29%	290,350	84%
Payroll Tax	116,480	131,063	139,236	174,879	35,643	26%	58,399	50%
Employee Subtotal	1,755,567	1,963,891	2,203,568	2,715,957	512,389	23%	960,390	55%
Public Safety/Payroll and Related Cost/ Off Duty E	430,561	439,631	439,631	511,202	71,571	16%	80,641	19%
Public Safety/CCSO Contract	384,217	356,624	356,624	441,808	85,184	24%	57,591	15%
STR Code Enforcement	299,018	288,580	288,580	288,580	-	0%	(10,438)	-3%
Beach Patrol	325,699	327,674	388,687	584,000	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	1,084,601	1,053,000	1,103,000	1,203,000	100,000	9%	118,399	11%
Insurance	138,781	150,824	155,936	172,769	16,833	11%	33,988	24%
Professional Services	152,464	141,000	146,900	146,900	-	0%	(5,564)	-4%
Consultants	170,224	211,000	274,966	345,665	70,699	26%	175,441	103%
Maintenance	435,529	471,800	503,724	518,350	14,626	3%	82,821	19%
Travel & Training	33,607	54,000	41,900	67,270	25,370	61%	33,663	100%
Rentals	38,458	45,000	42,000	45,000	3,000	7%	6,542	17%
Tourism & Recreations	1,670,920	2,032,283	2,181,273	1,976,200	(205,073)	-9%	305,280	18%
Contributions	150,023	200,000	201,800	200,000	(1,800)	-1%	49,977	33%
Other	261,191	341,434	367,175	404,920	37,745	10%	143,729	55%
Capital Outlay:								
Building	-	150,000	227,745	-	(227,745)	-100%	-	N/A
Infrastructure and Landscaping	704,079	100,000	330,000	925,000	595,000	180%	220,921	31%
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	8,776,462	9,922,284	11,260,980	1,338,696	13%	2,830,936	34%
Net Changes in Fund Balance	\$ 4,354,844	\$ 560,772	\$ 2,969,879	\$ 819,745	\$ (2,150,135)	72%	\$ (3,535,099)	-81%

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

	2022-2023 Budget										
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget	Total Funds Budget
Revenues & Other Sources :											
Accommodations Tax	\$ 85,000	\$ 2,015,000	\$ 420,000	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,570,000
Hospitality Tax	-	-	-	-	-	600,000	-	-	-	-	600,000
Aid to subdivisions	47,000	-	-	-	-	-	-	-	-	-	47,000
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
Fines & Forfeitures	30,000	-	-	-	-	-	10,000	-	-	-	40,000
Interest Revenue	10,000	2,000	2,000	6,000	-	5,000	-	-	9,000	1,000	35,000
Solid Waste Collections	610,000	-	-	-	-	-	-	-	-	-	610,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	10,000	-	-	45,000
One-Time APR Funding	440,343	-	-	-	-	-	-	-	-	-	440,343
Transfers In	-	-	-	-	-	-	-	416,181	379,671	330,000	1,125,852
Total Revenues & Other Sources	7,905,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	426,181	388,671	331,000	13,206,577
Expenditures & Uses :											
Salary and Benefits/Regular Employees	2,419,053	-	-	223,723	-	-	-	73,181	-	-	2,715,957
Salary and Benefits/Deputies	56,280	387,358	-	67,564	-	-	-	-	-	-	511,202
Public Safety/CCSO Contract	66,271	312,642	-	62,894	-	-	-	-	-	-	441,808
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Beach Patrol	-	467,200	116,800	-	-	-	-	-	-	-	584,000
Utilities & Supplies	134,500	-	35,000	2,500	-	73,000	-	3,000	-	-	248,000
Communication	76,360	-	-	-	-	-	-	-	-	-	76,360
Waste Management	1,120,000	-	30,000	53,000	-	-	-	-	-	-	1,203,000
Professional Services	146,900	-	-	-	-	-	-	-	-	-	146,900
Consulting	295,665	-	-	-	-	-	-	50,000	-	-	345,665
Maintenance	358,050	-	26,900	-	-	133,400	-	-	-	-	518,350
Insurance	172,769	-	-	-	-	-	-	-	-	-	172,769
Travel & Training	67,270	-	-	-	-	-	-	-	-	-	67,270
Rentals	45,000	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,437,300	235,900	6,000	-	-	-	297,000	-	-	1,976,200
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	290,500	-	-	436,500	-	388,000	-	-	-	-	1,115,000
Other	491,920	-	-	-	-	-	10,000	3,000	-	-	504,920
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	168,000	-	-	646,181	49,671	262,000	-	-	-	-	1,125,852
Total Expenditures & Uses	6,497,118	2,604,500	444,600	1,498,362	49,671	856,400	10,000	426,181	-	-	12,386,832
Change in Fund Balance	\$ 1,408,606	\$ (587,500)	\$ (22,600)	\$ (442,362)	\$ (4,671)	\$ (251,400)	\$ -	\$ -	\$ 388,671	\$ 331,000	\$ 819,744

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

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/21 AUDITED	\$ 12,756,419	\$ 1,095,313	\$ 1,316,464	\$ 807,426	\$ 9,674	\$ 1,071,464	\$ 21,150	\$ -	\$ 5,371,752	\$ 410,459	\$ 22,860,121
<u>SOURCES:</u>											
REVENUES	8,049,820	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	8,049,820	2,176,196	519,768	1,302,920	45,000	751,357	10,000	366,809	463,155	410,155	13,685,025
<u>USES :</u>											
EXPENDITURES	5,306,583	2,178,173	621,987	493,119	-	205,609	10,000	358,931	-	-	9,174,402
CAPITAL OUTLAY	426,736	-	-	148,500	-	132,000	-	-	-	-	707,236
TRANSFERS OUT	118,000	-	-	735,577	50,000	321,543	-	-	-	-	1,225,120
TOTAL	5,851,319	2,178,173	621,987	1,377,196	50,000	659,152	10,000	358,931	-	-	11,106,758
ENDING FUND BALANCE - 6/30/22 PROJECTED	14,954,919	1,093,336	1,214,245	733,150	4,674	1,163,669	21,150	-	5,834,907	820,614	25,438,389
<u>SOURCES:</u>											
REVENUES	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	10,000	9,000	1,000	12,082,725
TRANSFERS IN	-	-	-	-	-	-	-	416,181	379,671	330,000	1,125,852
TOTAL	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	426,181	388,671	331,000	12,877,577
<u>USES :</u>											
EXPENDITURES	6,040,619	2,604,500	444,600	415,681	-	206,400	10,000	426,181	-	-	10,147,981
CAPITAL OUTLAY	290,500	-	-	436,500	-	388,000	-	-	-	-	1,115,000
TRANSFERS OUT	168,000	-	-	646,181	49,671	262,000	-	-	-	-	1,125,852
TOTAL	6,499,119	2,604,500	444,600	1,498,362	49,671	856,400	10,000	426,181	-	-	12,388,833
NET CHANGE	1,408,606	(587,500)	(22,600)	(442,362)	(4,671)	(251,400)	-	0	388,671	331,000	819,745
ENDING FUND BALANCE - 6/30/23 BUDGETED	\$ 16,363,526	\$ 505,836	\$ 1,191,645	\$ 290,788	\$ -	\$ 912,269	\$ 21,150	\$ -	\$ 6,223,578	\$ 1,151,614	\$ 26,258,133

Town of Kiawah Island  
Five Year Projections

Revenues:	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
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
Franchisee Fees	860,000	970,000	970,000	970,000	970,000	970,000	970,000
Local Option Tax	597,453	768,382	768,382	776,065	783,826	791,664	799,581
State ATAX	1,617,505	2,324,696	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Local ATAX	986,392	1,296,920	1,050,000	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	576,884	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	187,000	187,000	187,000	160,000	160,000
One Time -ARP Funding	-	440,343	440,343	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ 10,904,765	\$ 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	3,867	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,968	490,342	634,830	666,572	699,901	734,896	771,640
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	1,963,891	2,203,568	2,715,957	2,848,282	2,988,946	3,136,643	3,291,725
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	288,580	288,580	288,580	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	262,500	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	150,824	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	518,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	67,270	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	1,976,200	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	227,745	-	-	-	-	-
Infrastructure	100,000	330,000	925,000	-	-	-	-
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	9,922,284	11,260,980	10,334,160	10,661,805	10,479,593	10,721,480
Revenue Less Expenses	\$ 560,772	\$ 2,969,879	\$ 819,745	\$ 570,606	\$ 132,838	\$ (161,573)	\$ (552,580)

Town of Kiawah Island  
Five Year Projections

Revenues:	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
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
Franchisee Fees	860,000	970,000	970,000	970,000	970,000	970,000	970,000
Local Option Tax	597,453	768,382	768,382	776,065	783,826	791,664	799,581
State ATAX	1,617,505	2,324,696	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Local ATAX	986,392	1,296,920	1,050,000	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	576,884	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	187,000	187,000	187,000	160,000	160,000
One Time -ARP Funding	-	440,343	440,343	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ 10,904,765	\$ 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	3,867	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,968	490,342	634,830	666,572	699,901	734,896	771,640
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	1,963,891	2,203,568	2,715,957	2,848,282	2,988,946	3,136,643	3,291,725
Public Safety/Payroll and Related Cost/ Off Duty Deputies	439,631	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	288,580	288,580	288,580	-	-	-	-
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	262,500	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	150,824	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	518,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	67,270	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	1,976,200	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	227,745	-	-	-	-	-
Infrastructure	100,000	330,000	925,000	-	-	-	-
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	9,922,284	11,260,980	10,152,745	10,488,463	10,437,888	10,769,877
Revenue Less Expenses	\$ 560,772	\$ 2,969,879	\$ 819,745	\$ 752,021	\$ 306,180	\$ (119,869)	\$ (600,978)

**Town Of Kiawah Island Projected Departmental Expenses**

	<b><u>Annualized FY 2022</u></b>	<b><u>Budget FY 2023</u></b>	<b><u>Change</u></b>	<b><u>%</u></b>
Administration	\$782,137	\$989,560	\$ 207,423	27%
Communications	266,670	373,543	106,873	40%
Community Development Services	549,304	646,081	96,777	18%
Council	12,667	16,000	3,333	26%
Court	27,815	27,909	95	0%
Environmental	556,720	595,245	38,525	7%
Finance	727,936	743,413	15,477	2%
Infrastructure, CERT	488,153	1,019,468	531,315	109%
Operations	2,870,810	2,985,981	115,171	4%
Planning	136,308	304,285	167,977	123%
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%
	<b>\$7,636,811</b>	<b>\$9,187,180</b>	<b>\$ 1,550,369</b>	<b>20%</b>

TOWN OF KIAWAH ISLAND  
BUDGET DRAFT FOR YEAR ENDED 6/30/23  
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
<b>GENERAL FUND</b>									
<b>REVENUES:</b>									
BUSINESS LICENSE REVENUE	\$ 2,295,000	\$ 327,122	\$ 2,800,000	2,800,000	\$ 505,000	22%	\$ -	0%	Based on FY2019-FY21 averages
STR APPLICATION FEES	400,000	26,253	400,000	400,000	-	0%	-	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	85,000	83,150	150,000	85,000	-	0%	(65,000)	-43%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	11,232	44,000	47,000	12,000	34%	3,000	7%	Based on estimates from the State
SOLID WASTE REVENUE	610,000	601,436	610,000	610,000	-	0%	-	0%	Based on number of subscribers for different service types
PLANNING FEES	10,000	6,800	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	900,000	1,067,983	1,500,000	1,200,000	300,000	33%	(300,000)	-20%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	100,000	305,197	305,197	500,000	400,000	400%	194,803	64%	Permitting for Seafields and final phase of the Cape
LOCAL OPTIONS SALES TAX	597,453	484,486	768,382	768,382	170,929	29%	-	0%	Based on FY2019-FY21 averages
FRANCHISE FEE - ELECTRIC	420,000	-	430,000	430,000	10,000	2%	-	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	236,575	400,000	400,000	100,000	33%	-	0%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	76,053	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	18,629	30,000	30,000	5,000	20%	-	0%	Based on CY actuals
INTEREST REVENUE	10,000	4,995	10,000	10,000	-	0%	-	0%	Approximately 0.02% rate of return on investments
MISCELLANEOUS REVENUE	35,000	18,617	35,000	35,000	-	0%	-	0%	Based on CY actuals
UNBUDGETED REVENUES -	-	440,343	440,343	440,343	440,343	-100%	-	0%	ARP Payment in CY
<b>TOTAL REVENUES</b>	<b>\$ 5,962,453</b>	<b>\$ 3,708,871</b>	<b>\$ 8,072,922</b>	<b>\$ 7,905,725</b>	<b>\$ 1,943,272</b>	<b>33%</b>	<b>(167,197)</b>	<b>-2%</b>	

	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
<b>EXPENDITURES:</b>									
SALARIES	1,390,994	873,712	1,570,690	1,901,847	510,853	37%	331,157	21%	Salaries for 23 current employees plus 1 new position
OVERTIME	3,867	2,043	3,300	4,400	533	14%	1,100	33%	
BENEFITS	437,968	251,973	490,342	634,830	196,863	45%	144,489	29%	
PAYROLL TAXES	131,063	73,164	139,236	174,879	43,816	33%	35,643	26%	
SALARIES, PR TAXES & BENEF/DEPUTIES	439,631	274,119	439,631	511,202	71,571	16%	71,571	16%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	356,624	244,758	356,624	441,808	85,184	24%	85,184	24%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	232,237	288,580	288,580	-	0%	-	0%	Contract with Island Services for after hours code enforcement
BEACH PATROL	327,674	133,652	388,687	584,000	256,326	78%	195,313	50%	Contract with Island Services for beach patrol
UTILITIES & SUPPLIES:									
UTILITIES	150,000	55,940	150,000	150,000	-	0%	-	0%	Based on current year actuals and increase for new landscaping
GENERAL	65,400	44,001	71,707	72,400	7,000	11%	693	1%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	36,000	16,465	23,000	25,600	(10,400)	-29%	2,600	11%	Estimate for sound equipment in Council chambers, upgrades to security system
ADVERTISING	14,100	3,572	14,900	14,900	800	6%	-	0%	Based on current year actuals
COMMUNICATION									
CELL PHONES & IPADS	14,320	13,109	20,577	22,360	8,040	56%	1,783	9%	Based on current year actuals for Town's employees
REGULAR PHONES	54,000	35,291	54,000	54,000	-	0%	-	0%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,053,000	646,670	1,103,000	1,203,000	150,000	14%	100,000	9%	Based on Carolina Waste contract
PRINTING	47,700	18,518	36,200	47,200	(500)	-1%	11,000	30%	Based on current year actuals
PROFESSIONAL SERVICES	141,000	125,275	146,900	146,900	5,900	4%	-	0%	Town Attorney, Prosecutor and annual audit
CONSULTING	211,000	105,415	274,966	345,665	134,665	64%	70,699	26%	Estimate for various consulting work
MAINTENANCE									
SOFTWARE	170,300	120,328	178,000	185,850	15,550	9%	7,850	4%	Building maint., Island wide landscaping and road maint., and software maint.
BUILDING & VEHICLES	80,500	43,420	74,500	101,500	21,000	26%	27,000	36%	
LANDSCAPING	221,000	137,678	251,224	231,000	10,000	5%	(20,224)	-8%	
INSURANCE	150,824	154,514	155,936	172,769	21,945	15%	16,833	11%	
TRAVEL & TRAINING	54,000	18,108	41,900	67,270	13,270	25%	25,370	61%	Based on current year actuals
RENTALS	45,000	23,252	42,000	45,000	-	0%	3,000	7%	Based on contracts.
TOURISM & RECREATIONS	229,100	105,147	219,100	241,900	12,800	6%	22,800	10%	
CONTRIBUTIONS	200,000	1,800	201,800	200,000	-	0%	(1,800)	-1%	
CAPITAL OUTLAY	380,000	268,734	707,236	1,115,000	735,000	193%	407,764	58%	
OTHER	145,984	85,198	174,075	197,820	51,836	36%	23,745	14%	Based on current year actuals
MUSC PLEDGE	-	200,000	200,000	200,000	200,000	N/A	-	0%	MUSC Pledge of \$1M
CONTINGENCY	100,000	100,000	100,000	100,000	-	0%	-	NA	
<b>TOTAL EXPENDITURES</b>	<b>6,939,629</b>	<b>4,408,093</b>	<b>7,918,111</b>	<b>9,481,680</b>	<b>2,550,552</b>	<b>37%</b>	<b>2,075,958</b>	<b>26%</b>	
ALLOCATION TO SATAX	485,000	-	523,000	1,167,200	682,200	141%	644,200	123%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	577,674	371,940	607,320	444,600	(133,074)	-23%	(162,720)	-27%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	554,939	110,129	741,767	849,681	294,742	53%	107,914	15%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	286,750	151,917	381,609	594,400	307,650	107%	212,791	56%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	73,538	5,587	45,931	123,181	49,643	68%	77,250	168%	
<b>TOTAL NET EXPENDITURES</b>	<b>4,961,728</b>	<b>3,774,107</b>	<b>5,664,415</b>	<b>6,302,618</b>	<b>1,201,161</b>	<b>24%</b>	<b>638,203</b>	<b>11%</b>	
<b>OTHER FINANCING USES/SOURCES:</b>									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	-	118,000	168,000	50,000	42%	50,000	42%	
EXCESS OF REVENUES OVER EXPENDITURES	882,725	-	2,290,506	1,435,107	552,382	63%	(855,399)	-37%	
<b>TOTAL OTHER FINANCING USES/ SOURCES</b>	<b>1,000,725</b>	<b>-</b>	<b>2,408,506</b>	<b>1,603,107</b>	<b>602,382</b>	<b>60%</b>	<b>(805,399)</b>	<b>-33%</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 5,962,453</b>	<b>\$ 3,774,107</b>	<b>\$ 8,072,921</b>	<b>\$ 7,905,724</b>	<b>\$ 1,943,272</b>	<b>33%</b>	<b>\$ (167,197)</b>	<b>-2%</b>	

TOWN OF KIAWAH 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
<b>Department: 40200 - ADMINISTRATION</b>									
<b><u>TOWN ADMINISTRATION</u></b>									
SALARIES - REGULAR EMPLOYEES	\$ 249,625	\$ 163,990	\$ 249,512	\$ 369,797	\$ 120,172	48%	\$ 120,285	48%	Salaries for Town Administrator, clerk and 8% aggregated total for salary adjustments
OVERTIME	1,200	87	100	1,200	-	0%	1,100	1100%	
BONUS	5,000	7,530	8,000	5,000	-	0%	(3,000)	-38%	
EMPLOYEE BENEFITS	18,000	5,856	5,856	20,000	2,000	11%	14,144	242%	\$5K Christmas Gifts, \$3K annually EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,783	15,929	10,322	11,256	473	4%	934	9%	
FICA ER MATCH	19,230	8,085	19,078	28,289	9,059	47%	9,212	48%	
RETIREMENT MATCH	47,628	15,367	50,014	73,818	26,190	55%	23,803	48%	
TUITION REIMBURSEMENT	-	-	-	5,000	5,000	100%	5,000	100%	50% tuition reimbursement
WORKERS COMPENSATION COSTS	30,000	15,594	20,000	30,000	-	0%	10,000	50%	
CATERING COSTS	20,000	14,624	10,255	20,000	-	0%	9,745	95%	Christmas Dinner - \$20K
PROFESSIONAL SERVICES	115,000	99,375	120,000	120,000	5,000	4%	-	0%	Town Attorney - \$90K + \$10K additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, \$5K misc professional services
CONSULTANTS	10,000	10,313	15,000	10,000	-	0%	(5,000)	-33%	Other consultant work - \$10K
TELEPHONE-CELL	2,400	2,381	3,200	3,200	800	33%	-	0%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	12,000	6,937	5,000	12,000	-	0%	7,000	140%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	4,000	300	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000	449	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	4,000	2,161	4,000	4,000	-	0%	-	0%	Estimate for advertising
COMMUNITY ACTIVITIES	19,000	275	5,000	19,000	-	0%	14,000	280%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K; and \$5K other community activities
COMMUNITY OUTREACH	200,000	1,800	201,800	200,000	-	0%	(1,800)	-1%	Charitable contributions
SUPPLIES - OFFICE	15,000	7,590	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	14,169	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	810	2,000	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	7,167	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,000	2,151	3,000	5,000	-	0%	2,000	67%	
	<b><u>820,865</u></b>	<b><u>402,940</u></b>	<b><u>782,137</u></b>	<b><u>989,560</u></b>	<b><u>168,695</u></b>	<b><u>21%</u></b>	<b><u>207,423</u></b>	<b><u>27%</u></b>	
<b><u>COUNCIL DEPARTMENT</u></b>									
SALARIES	24,000	1,667	1,667	-	(24,000)	-100%	(1,667)	-100%	
CELL PHONE	-	4,975	6,000	6,000	6,000	N/A	-	0%	
RENTAL FACILITIES & MEETING COST	5,000	1,389	2,000	5,000	-	0%	3,000	150%	
TRAVEL & TRAINING	4,000	175	1,000	4,000	-	0%	3,000	300%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,900	2,000	1,000	-	0%	(1,000)	-50%	Town Council Retreat Expense
	<b><u>34,000</u></b>	<b><u>10,106</u></b>	<b><u>12,667</u></b>	<b><u>16,000</u></b>	<b><u>(18,000)</u></b>	<b><u>-53%</u></b>	<b><u>(12,667)</u></b>	<b><u>-100%</u></b>	
<b>TOTAL ADMINISTRATION</b>	<b><u>\$ 854,865</u></b>	<b><u>\$ 413,046</u></b>	<b><u>\$ 794,804</u></b>	<b><u>\$ 1,005,560</u></b>	<b><u>\$ 150,695</u></b>	<b><u>18%</u></b>	<b><u>(794,804)</u></b>	<b><u>-100%</u></b>	



TOWN OF KIAWAH ISLAND

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: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 162,940	\$ 88,134	\$ 182,831	182,831	\$ 19,891	12%	\$ -	0%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	4,000	-	-	4,000	-	0%	4,000	N/A	P/T help with deer surveys
FICA ER MATCH	12,465	6,369	13,987	13,987	1,522	12%	-	0%	
INSURANCE - MEDICAL	27,291	18,541	27,415	29,896	2,604	10%	2,481	9%	
RETIREMENT MATCH	29,983	18,231	38,105	36,933	6,951	23%	(1,172)	-3%	
PROFESSIONAL SERVICES	16,000	-	16,000	16,000	-	0%	-	0%	Deer Processing
CONSULTANTS	65,000	-	43,633	45,998	(19,002)	-29%	2,366	5%	Marsh management plan-75% billed in FY23
TELEPHONE-CELL	3,000	640	1,200	1,200	(1,800)	-60%	-	0%	Based on cost for 2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	4,000	104	4,000	4,000	-	0%	-	0%	ArcGIS, Adobe
DUES	500	10	500	500	-	0%	-	0%	
SUBSCRIPTIONS	1,000	199	500	500	(500)	-50%	-	0%	
TRAVEL & TRAINING	3,500	714	1,000	3,500	-	0%	2,500	250%	
TURTLE PATROL EXPENDITURES	6,000	2,325	6,000	6,000	-	0%	-	0%	
BEACH MONITORING & REPAIRS	50,000	16,177	40,000	50,000	-	0%	10,000	25%	CSE Contract
RESEARCH	94,100	26,339	94,100	121,900	27,800	30%	27,800	30%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
COMMUNITY OUTREACH	3,000	-	2,500	3,000	-	0%	500	20%	School Environmental Programs
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes, TBD
KI CONSERVANCY	50,000	50,000	50,000	35,000	(15,000)	-30%	(15,000)	-30%	Projects TBD
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	600	372	1,000	2,500	1,900	317%	1,500	150%	
SUPPLIES OTHER	1,000	605	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,200	874	1,500	1,500	300	25%	-	0%	
BOOKS & PERIODICALS	300	-	150	500	200	67%	350	233%	
EQUIPMENT - MINOR	4,000	-	1,500	4,000	-	0%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,000	756	800	1,500	500	50%	700	88%	
TOTAL DEPARTMENT EXPENDITURES	569,879	240,696	556,720	595,245	25,366	4%	38,525	7%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFITS	139,608	78,765	157,402	158,188	18,580	13%	786	0%	
TURTLE PATROL COST	6,000	2,325	6,000	6,000	-	0%	-	0%	
	145,608	81,090	163,402	164,188	18,580	13%	786	0%	
ALLOCATION TO COUNTY ATAX	258,100	102,822	226,733	235,900	(22,200)	-100%	9,167	- (1)	
ALLOCATION TO COUNTY ATAX									
RESEARCH	94,100	26,339	94,100	121,900	27,800	30%	27,800	30%	
CONSULTING	35,000	-	13,633	-	(35,000)	-100%	(13,633)	-100%	
BEACH MONITORING & REPAIRS	50,000	16,177	40,000	50,000	-	0%	10,000	25%	
KI CONSERVANCY	50,000	50,000	50,000	35,000	(15,000)	-30%	(15,000)	-30%	
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	
	258,100	102,822	226,733	235,900	(22,200)	-9%	9,167	4%	
TOTAL NET EXPENDITURES	\$ 166,172	\$ 56,784	\$ 166,585	\$ 195,157	\$ 45,785	31%	\$ 28,572	17%	

	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: 40300 - FINANCE									
SALARIES - REGULAR EMPLOYEES	\$ 265,715	\$ 152,450	\$ 303,238	303,238	\$ 37,523	14%	\$ -	0%	Salaries for 5 employees
OVERTIME	2,000	1,624	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	35,617	16,890	35,346	38,545	2,929	8%	3,199	9%	
FICA ER MATCH	20,327	9,035	23,198	23,198	2,871	14%	-	0%	
RETIREMENT MATCH	56,002	25,495	65,249	68,281	12,279	22%	3,032	5%	
AUDITING COSTS	26,000	25,900	26,900	26,900	900	3%	-	0%	Based on the contract
CONSULTANTS	6,000	1,500	6,000	6,000	-	0%	-	0%	Estimate for investment analysis, actuarial evaluation and legal cost
TELEPHONE-CELL	1,000	875	1,500	2,040	1,040	104%	540	36%	2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	155,000	113,008	155,000	160,000	5,000	3%	5,000	3%	Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$53K , VC3 web hosting-\$1K, citizenserve -\$23K
TRAVEL & TRAINING	8,000	1,330	7,000	10,000	2,000	25%	3,000	43%	Estimate for registration fees and travel to attend conferences and courses /Additional \$1k for Jan to attend BL training
DUES	1,000	760	1,000	1,000	-	0%	-	0%	Cost for membership to MASC and GFOA
PRINTING COSTS	6,000	5,480	6,000	6,000	-	0%	-	0%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	4,000	3,406	4,000	4,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	8,000	3,832	8,000	8,000	-	0%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for renters-\$2.5K
SUPPLIES - OTHER	1,500	1,315	1,500	1,500	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	500	185	500	500	-	0%	-	0%	Estimate for periodicals
BANK COSTS	55,000	38,067	100,000	100,000	45,000	82%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$35K,merchant fees-\$65K (Increase related to increase in credit card fees, majority of transactions are done on line now)
COMPUTER & SOFTWARE - MINOR	2,000	872	1,000	2,000	-	0%	1,000	100%	Ipad for Jan and placeholder if someone needs new pc
MISCELLANEOUS EXPEND	1,000	183	1,000	1,000	-	0%	-	0%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	654,661	402,207	748,431	764,202	109,541	17%	15,771	2%	
ALLOCATION TO COURT DEPARTMENT	18,763	9,677	20,495	20,789	2,026	11%	295	1%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 635,897	\$ 392,530	\$ 727,936	\$ 743,413	\$ 107,516	17%	\$ 15,477	2%	
	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: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 120,520	\$ 72,669	\$ 129,711	162,000	\$ 41,480	34%	32,289	25%	Salaries for 3 employees
OVERTIME	500	9	500	500	-	0%	-	0%	
SALARIES_TEMPORARY	2,500	-	2,500	-	(2,500)	-100%	(2,500)	NA	
INSURANCE - MEDICAL	13,335	8,327	17,096	28,767	15,431	116%	11,671	68%	
FICA ER MATCH	4,582	9,923	9,923	12,393	3,338	37%	2,470	25%	
RETIREMENT MATCH	20,218	6,671	22,777	31,367	11,149	55%	8,590	38%	
TELEPHONE-CELL	720	681	630	2,000	1,280	178%	1,370	217%	Cost for 3 cell phones and Ipad
CONSULTANTS	70,000	-	33,333	71,667	1,667	2%	38,333	115%	Feasibility study for a Cultural and Community Center and 1/3 of website design
REPAIR AND MAINTENANCE - SOFTWARE	11,000	7,072	13,500	14,150	3,150	29%	650	5%	Adobe creative suite-\$2K, Constant contact - \$2300 , Amazon annual media hosting for website-\$300, TownApp software annual maint-\$3K, Survey Monkey Subscription -\$1K, Misc-\$4.9K , \$650-Hootsuite
PUBLISHING & PROMOTIONS	9,000	1,411	8,500	8,500	(500)	-6%	-	0%	Artwork iStock 150 credit package-\$1250, Facebook Campaigns-\$400, P&C Beach Publication advertising-\$1200, Grammarly-\$360
PRINTING - TOWN NOTES	32,700	11,627	21,700	32,700	-	0%	11,000	51%	Promotional Video/Printing Projects-Est. \$6K
TRAVEL & TRAINING	3,000	149	3,500	5,000	2,000	67%	1,500	43%	Newsletter & Envelope Printing, mailing servicesfor Town Notes- \$22,200, Graphic Design Assistance from printer-\$4K annually, Digital publishing software Joomag -\$950 annually
SUPPLIES - OFFICE	800	634	800	1,000	200	25%	200	25%	Professional organization memberships and continuing education platforms
SUPPLIES - OTHER	1,000	-	-	1,000	-	0%	1,000	N/A	Estimate for office supplies
COMPUTER & SOFTWARE - MINOR	-	2,200	2,200	2,500	2,500	N/A	300	14%	Estimate for pod cast
TOTAL DEPARTMENT EXPENDITURES	294,349	116,032	266,670	373,543	79,195	27%	106,873	40%	
ALLOCATION TO ARTS & CULTURAL FUND	73,538	5,587	45,931	123,181	49,643	68%	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	220,811	110,445	220,739	250,363	29,552	13%	29,623	13%	
Department: 40600 - COURT DEPARTMENT									
SALARIES - JUDGE	4,000	333	4,000	4,000	-	0%	-	0%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	13,963	6,803	15,101	15,101	1,138	8%	-	0%	30% of clerk of court salary
INSURANCE - MEDICAL	1,586	797	1,587	1,730	144	9%	144	9%	
FICA ER MATCH	1,068	595	1,155	1,155	87	8%	-	0%	
RETIREMENT MATCH	2,147	952	2,652	2,803	656	31%	151	6%	
TELEPHONE-CELL	1,200	-	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	919	1,500	1,500	-	0%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	65	120	120	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	300	349	500	300	-	0%	(200)	-40%	
	\$ 25,883	\$ 10,813	\$ 27,815	\$ 27,909	\$ 2,026	8%	\$ 95	0%	

	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
<b>Department: 40900 - DEPUTIES</b>									
SALARIES - DEPUTIES	\$ 324,841	\$ 202,309	\$ 324,841	386,392	\$ 61,551	19%	\$ 61,551	19%	Based on the current contract for 2nd and 3rd shift -70% coverage
OVERTIME	20,000	18,107	20,000	20,000	-	0%	-	0%	
FICA ER MATCH	32,437	16,652	32,437	36,089	3,652	11%	3,652	11%	
RETIREMENT MATCH	62,353	37,051	62,353	68,721	6,368	10%	6,368	10%	Based on current contract -\$10 per deputy per shift
COUNTY DEPUTY VEHICLE FEES	9,000	6,020	9,000	9,000	-	0%	-	0%	
COUNTY RADIO COSTS	8,664	10,602	15,000	15,000	6,336	73%	-	0%	
CCSO CONTRACT	356,624	244,758	356,624	441,808	85,184	24%	85,184	24%	1st shift is contracted with CCSO (4 deputies)/replacement of 2 vehicles (\$11.5K net )
TOTAL DEPARTMENT EXPENDITURES	813,919	535,499	820,255	977,010	163,090	20%	158,755	19%	
ALLOCATION TO STATE ATAX	385,000	-	423,000	700,000	315,000	82%	277,000	65%	Assuming 80%funding
ALLOCATION TO LOCAL ATAX	306,831	-	274,217	130,458	(176,373)	-57%	(143,759)	-52%	Assuming 85%funding -Remaining from SATAX
TOTAL NET EXPENDITURES	122,088	535,499	\$ 123,038	\$ 146,551	\$ 24,464	20%	\$ 23,513	19%	
<b>Department: 40950 - PUBLIC SAFETY</b>									
SALARIES	111,071	28,250	170,368	215,368	104,297	94%	45,000	26%	Salaries for 3 employees
OVERTIME	333	-	200	200	(133)	-40%	-	0%	
INSURANCE - MEDICAL	15,997	7,676	22,788	32,091	16,094	101%	9,303	41%	
FICA ER MATCH	8,497	2,124	13,033	16,476	7,979	94%	3,443	26%	3 cell phones and Ipad
RETIREMENT MATCH	20,698	5,289	34,087	47,142	26,444	128%	13,056	38%	
TELEPHONE-CELL	1,143	358	2,160	2,160	1,017	89%	-	0%	
TRAVEL & TRAINING	3,800	357	8,000	11,190	7,390	194%	3,190	40%	Flight, Rooms, & Dues
VEHICLE	-	-	-	-	-	N/A	-	N/A	
SUPPLIES - OFFICE	629	1,228	2,000	1,000	371	59%	(1,000)	-50%	
SUPPLIES - OTHER	286	-	286	-	(286)	-100%	(286)	-100%	2 new laptops with mounts, traffic and security software
UNIFORMS	571	168	571	1,000	429	75%	429	75%	
COMPUTER & SOFTWARE - MINOR	2,000	1,883	2,000	10,100	8,100	405%	8,100	405%	
TOTAL DEPARTMENT EXPENDITURES	165,025	47,333	255,493	336,727	171,702	104%	81,234	32%	
ALLOCATION TO LOCAL ATAX	-	-	32,767	65,535	65,535	N/A	32,767	100%	50% of PS Director allocated to LATAX
TOTAL NET EXPENDITURES	\$ 165,025	\$ 47,333	\$ 222,726	\$ 271,192	\$ 106,167	64%	\$ 48,466	22%	
<b>Department: 40800 - PUBLIC WORKS</b>									
SALARIES	77,874	28,250	93,850	112,600	34,726	45%	18,750	20%	Salary for 2 employees
OVERTIME	-	-	200	200	200	N/A	-	0%	
INSURANCE - MEDICAL	24,726	7,676	16,099	20,316	(4,410)	-18%	4,217	26%	
FICA ER MATCH	3,280	2,124	6,893	8,614	5,334	163%	1,721	25%	2 cell phones
RETIREMENT MATCH	13,496	5,289	18,422	22,149	8,653	64%	5,727	35%	
TELEPHONE-CELL	2,000	358	1,080	1,080	(920)	-46%	-	0%	
TRAVEL & TRAINING	8,000	357	4,000	5,000	(3,000)	-38%	1,000	25%	Accounting for training events and joining organizations for new Public Works manager
VEHICLE	-	-	-	-	-	N/A	-	N/A	
SUPPLIES - OFFICE	1,000	795	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,000	168	1,000	1,000	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	1,500	1,920	2,000	-	(1,500)	-100%	(2,000)	-100%	
	\$ 132,875	\$ 46,937	\$ 142,543	\$ 171,958	\$ 39,093	29%	29,415	21%	

	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: 40850 - PLANNING									
SALARIES	60,980	28,250	80,000	135,000	74,020	121%	55,000	69%	Salary for 2 employees, new position-Planner I/ Environmental Specialist
SALARIES-TEMPORARY	12,000		12,000	-	(12,000)	-100%	(12,000)	-100%	
INSURANCE - MEDICAL	5,046	7,676	5,033	19,969	14,923	296%	14,936	297%	
FICA ER MATCH	4,665	2,124	6,120	10,328	5,663	121%	4,208	69%	
RETIREMENT MATCH	11,298	5,289	15,248	16,048	4,750	42%	800	5%	
STENOGRAPHER COST	6,000	255	6,000	6,000	-	0%	-	0%	Transcript for BZA cases (avg 1-2 case per month)
CONSULTANTS	-	-	-	100,000	100,000	N/A	100,000	N/A	Comprehensive Plan Consultant - Long range ideologies for Kiawah have shifted. Limited staff time resources
TELEPHONE-CELL	-	792	1,207	540	540	N/A	(667)	-55%	2 cell phones
TRAVEL & TRAINING	1,800	357	2,500	5,000	3,200	178%	2,500	100%	Travel and training includes additional staff
DUES	475		500	1,000	525	111%	500	100%	Includes additional staff
ADVERTISING	1,100		2,400	2,400	1,300	118%	-	0%	Text count based BZA Ads 1-2 cases month; 12 months(approx. \$200/month)
SUPPLIES - OFFICE	314	-	1,000	1,000	686	218%	-	0%	
SUPPLIES - OTHER	143		1,000	1,000	857	599%	-	0%	
UNIFORMS	286	168	300	1,000	714	250%	700	233%	Includes additional staff
COMPUTER & SOFTWARE - MINOR	1,500	-	3,000	5,000	3,500	233%	2,000	67%	Additional Computer & software for staff (Bluebeam HLEVDU Approx. \$350/ ArcGIS \$1700) to assist with map creation, data analysis and plan review)
	<u>\$ 105,607</u>	<u>\$ 44,911</u>	<u>\$ 136,308</u>	<u>\$ 304,285</u>	<u>\$ 198,678</u>	<u>188%</u>	<u>167,977</u>	<u>123%</u>	

	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: 41500 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 307,769	\$ 309,719	\$ 353,013	413,013	\$ 105,244	34%	\$ 60,000	17%	Salaries for Community Dev. Services- 5employees (new employee)
OVERTIME	167	323	500	500	333	199%	-	0%	
SALARIES_TEMPORARY	-	-	-		-	#DIV/0!	-	NA	
INSURANCE - MEDICAL	27,977	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%	4,590	17%	
RETIREMENT MATCH	54,873	41,716	69,899	84,365	29,492	54%	14,466	21%	
TUITION REIMBURSEMENT	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
ADVERTISING COSTS	-	-	-		-	#DIV/0!	-	#DIV/0!	
STENOGRAPHER COST	-				-	#DIV/0!	-	#DIV/0!	
PROFESSIONAL SERVICES	15,000	13,829	15,000	15,000	-	0%	-	0%	Duncan & Parnell document services
CONSULTING	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 Adobe pro, MS Office software for computers
TELEPHONE-CELL	2,857	2,049	2,400	2,940	83	3%	540	23%	Cost for 4 cell phones
DUES	1,900	1,301	1,900	1,900	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	8,400	6,813	8,400	10,080	1,680	20%	1,680	20%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	1,257	1,675	2,000	2,000	743	59%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	571	287	1,000	1,000	429	75%	-	0%	Based on current year actuals
UNIFORMS	1,143	-	1,600	1,600	457	40%	-	0%	5-staff members uniforms
MISCELLANEOUS	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Plate and registration check
VEHICLES	-	-	-	-	-	#DIV/0!	-	NA	New vehicle for new employee
EQUIPMENT MINOR	500	-	500	500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	-	144	5,200	7,400	7,400	N/A	2,200	42%	Moving to digital building codes-\$4,630 for 5 users
	<u>\$ 459,258</u>	<u>\$ 455,508</u>	<u>\$ 549,304</u>	<u>\$ 646,081</u>	<u>\$ 186,823</u>	<u>41%</u>	<u>96,777</u>	<u>18%</u>	

	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: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 37,084	\$ 100,000	\$ 100,000	\$ -	0%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	1,000,000	612,299	1,050,000	1,150,000	150,000	15%	100,000	10%	Contract with CW ( beach excluded) with 10% CPI , Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	27,000	17,977	27,000	27,000	-	0%	-	0%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	210,000	126,454	240,000	220,000	10,000	5%	(20,000)	-8%	Based on the Artigues contract \$189K , and misc projects/repairs-11K plus \$20k place holder for MC landscaping
STR CODE ENFORCEMENT	288,580	232,237	288,580	288,580	-	0%	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	327,674	133,652	388,687	584,000	256,326	78%	195,313	50%	Based on the contract with Island Services
BEACH UPKEEP	53,000	34,371	53,000	53,000	-	0%	-	0%	Based on the contract with Carolina Waste , plus \$10k misc cleanup
RECYCLING CENTER	-	-	40,761	-	-	N/A	(40,761)	-100%	
GARAGE RENOVATIONS	150,000	186,984	186,984	-	(150,000)	-100%	(186,984)	-100%	
REPAIR & MAINT - BUILDING	25,000	13,673	25,000	33,000	8,000	32%	8,000	32%	HVAC, generator annual service , \$8k for garage workshop
REPAIR & MAINT - VEHICLES	22,000	7,444	16,000	30,000	8,000	36%	14,000	88%	We have more vehicles and gas prices have increased
REPAIR AND MAINT - EQUIPMENT	6,500	4,326	6,500	6,500	-	0%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	2,219	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	21,863	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	8,278	7,078	8,500	9,700	1,422	17%	1,200	14%	Insurance for 12 vehicles
INSURANCE - DATA PRO	546	546	546	601	55	10%	55	10%	10% increase
INSURANCE - LIAB/TOR	45,000	59,133	59,133	65,000	20,000	44%	5,867	10%	Adding new employees to the policy and pollution policy
INSURANCE - BUILDING & PERSONAL PROPERTY	20,000	13,843	13,843	15,000	(5,000)	-25%	1,157	8%	Increase for to recent appraisal and creating offices in the garage
INSURANCE - D&O	37,000	30,761	30,761	35,000	(2,000)	-5%	4,239	14%	Adding new employees to the policy
TELEPHONE - REGULAR	42,000	28,607	42,000	42,000	-	0%	-	0%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast) -\$8K and back up internet-ATT-\$2k
EMERGENCY COMMUNICATION COST	12,000	6,684	12,000	12,000	-	0%	-	0%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,800	5,345	8,000	5,800	-	0%	(2,200)	-28%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	250	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	3,221	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,224	11,224	11,000	-	0%	(224)	-2%	Based on current year actuals
ELECTRICITY COSTS	50,000	18,856	50,000	50,000	-	0%	-	0%	Based on CY projections
VEHICLES	90,000	-	99,491	120,000	30,000	33%	20,509	21%	2 new vehicles for new inspector and Aaron
SIGNS	40,000	48,720	50,000	5,000	(35,000)	-88%	(45,000)	-90%	Maintenance for the signs
EQUIPMENT	20,000	6,683	10,000	70,000	50,000	250%	60,000	600%	Estimate for sound equipment in the chambers-\$70k
	<u>2,644,178</u>	<u>1,671,534</u>	<u>2,870,810</u>	<u>2,985,981</u>	<u>341,803</u>	<u>13%</u>	<u>115,171</u>	<u>4%</u>	
ALLOCATION TO STATE ATAX	100,000	-	100,000	467,200	367,200	367%	367,200	367%	Assuming 80% of beach patrol cost funded from SATAX
ALLOCATION TO COUNTY ATAX	319,574	269,118	380,587	208,700	(110,874)	-35%	(171,887)	-45%	
ALLOCATION TO LOCAL ATAX	53,000	29,039	73,381	53,000	-	0%	(20,381)	-28%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	242,750	151,917	205,609	206,400	(36,350)	-15%	791	0%	
TOTAL NET EXPENDITURES	<u>\$ 1,928,854</u>	<u>\$ 1,221,460</u>	<u>\$ 2,111,234</u>	<u>\$ 2,050,681</u>	<u>\$ 219,976</u>	<u>11%</u>	<u>\$ 175,724</u>	<u>8%</u>	

	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: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 100,000	\$ 26,347	\$ 330,000	925,000	\$ 825,000	825%	\$ 595,000	180%	Place holder for KIP and Beachwalker intersection
GENERAL INSURANCE - BRIDGE	40,000	43,153	43,153	47,468	7,468	19%	4,315	10%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	10,000	57,518	110,000	45,000	35,000	350%	(65,000)	-59%	Kimley Horn contract -50%in Fy22 , 50% in FY23
MISCELLANEOUS EXPEND	1,000	1,050	2,000	2,000	1,000	100%	-	0%	Estimate for misc.
	<u>151,000</u>	<u>128,068</u>	<u>485,153</u>	<u>1,019,468</u>	<u>868,468</u>	<u>575%</u>	<u>534,315</u>	<u>110%</u>	
ALLOCATION TO LOCAL ATAX	49,500	-	198,000	436,500	387,000	782%	238,500	120%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	44,000	-	176,000	388,000	344,000	782%	212,000	120%	Allocate 40%
TOTAL NET EXPENDITURES	<u>\$ 57,500</u>	<u>\$ 128,068</u>	<u>\$ 111,153</u>	<u>194,968</u>	<u>\$ 137,468</u>	<u>239%</u>	<u>\$ 83,815</u>	<u>75%</u>	

Department: 41400 - CERT TEAM

CERT TEAM	<u>3,000</u>	<u>2,356</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
	<u>\$ 3,000</u>	<u>\$ 2,356</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

	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	\$ 2,174,696	\$ 2,015,000	\$ 482,495	31%	\$ (159,696)	-7%	Based on Fy19-21 averages
INTEREST REVENUE	<u>2,000</u>	<u>625</u>	<u>1,500</u>	<u>2,000</u>	<u>-</u>	<u>0%</u>	<u>500</u>	<u>33%</u>	Rate of return -0.05%
	1,534,505	1,104,845	2,176,196	2,017,000	482,495	31%	(159,696)	-7%	
<b>EXPENDITURES:</b>									
PROMOTIONAL FUND	459,751	504,760	652,409	604,500	144,749	31%	(47,909)	-7%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>1,531,432</u>	<u>53,407</u>	<u>1,525,764</u>	<u>2,000,000</u>	<u>468,568</u>	<u>31%</u>	<u>474,236</u>	<u>31%</u>	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,991,183	558,167	2,178,173	2,604,500	613,317	31%	426,327	20%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ (456,678)</u>	<u>\$ 546,678</u>	<u>\$ (1,977)</u>	<u>\$ (587,500)</u>	<u>\$ (130,822)</u>	<u>29%</u>	<u>\$ (586,023)</u>	<u>29648%</u>	

	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
<b>REVENUES:</b>									
COUNTY ACCOMMODATION TAX	\$ 200,000	\$ 270,794	\$ 518,768	\$ 420,000	\$ 220,000	110%	\$ (98,768)	-19%	
INTEREST REVENUE	<u>5,000</u>	<u>624</u>	<u>1,000</u>	<u>2,000</u>	<u>(3,000)</u>	<u>-60%</u>	<u>1,000</u>	<u>100%</u>	Rate of return -0.05%
TOTAL CATAX REVENUES	205,000	271,418	519,768	422,000	217,000	103%	(97,768)	-19%	
<b>EXPENDITURES :</b>									
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
CUSTODIAL 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%	allocation from GF
BEACH PATROL COSTS	327,674	242,687	388,687	- 584,000	256,326	78%	195,313	50%	Beach Patrol new contract
CONSULTING	35,000	-	28,300	-	(35,000)	-100%	(28,300)	NA	
BEACH MONITORING & REPAIRS	50,000	132	40,000	- 50,000	-	0%	10,000	25%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	50,000	-	50,000	- 35,000	(15,000)	-30%	(15,000)	-30%	
ENVIRONMENTAL RESEARCH	94,100	33,901	94,100	- 121,900	27,800	30%	27,800	30%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
EDUCATIONAL PROGRAMS	20,000	9,236	20,000	- 20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	4,000	108	4,000	- 4,000	-	0%	-	0%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	1,010	5,000	- 5,000	-	0%	-	0%	
ELECTRICITY COSTS	<u>15,000</u>	<u>12,289</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	50% allocation from GF
TOTAL CATAX EXPENDITURES	677,674	313,505	721,987	911,800	234,126	35%	189,813	26%	
<b>FUND ALLOCATIONS TO OTHER FUNDS :</b>									
ALLOCATE FROM SATAX	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>(467,200)</u>	<u>(367,200)</u>	<u>367%</u>	<u>(367,200)</u>	<u>367%</u>	Assuming 80% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATIONS	577,674	313,505	621,987	444,600	(133,074)	-23%	(177,387)	-29%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ (372,674)</u>	<u>\$ (42,087)</u>	<u>\$ (102,219)</u>	<u>\$ (22,600)</u>	<u>\$ 350,074</u>	<u>-94%</u>	<u>\$ 79,619</u>	<u>-78%</u>	

	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
<b>REVENUES:</b>									
LOCAL ACCOMMODATION TAX	\$ 986,392	\$ 799,830	\$ 1,296,920	\$ 1,050,000	\$ 63,608	6%	\$ (246,920)	-19%	Based on FY2019-FY21 averages Rate of return -0.05%
INTEREST REVENUE	<u>6,000</u>	<u>2,497</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
TOTAL LATAX REVENUES	<u>992,392</u>	<u>802,327</u>	<u>1,302,920</u>	<u>1,056,000</u>	<u>63,608</u>	<u>7%</u>	<u>(246,920)</u>	<u>-19%</u>	
<b>EXPENDITURES:</b>									
SALARIES - REGULAR EMPLOYEES	97,764	57,084	109,699	154,699	56,934	58%	45,000	41%	60% of the biologists payrolland 50% of PS director
FICA ER MATCH	7,479	3,821	8,392	11,834	4,355	58%	3,443	41%	
INSURANCE - MEDICAL	16,375	11,125	16,449	25,178	8,803	54%	8,729	53%	
RETIREMENT MATCH	17,990	10,939	22,863	32,012	14,022	78%	9,149	40%	
DEPUTIES COST	306,831	325,611	274,217	130,458	(176,373)	-57%	(143,759)	-52%	
BEACH UPKEEP	53,000	29,039	53,000	53,000	-	0%	-	0%	Contract with CW
TURTLE PATROL	6,000	2,287	6,000	6,000	-	0%	-	0%	
RECYCLING CENTER	-	-	20,381	-	-	N/A	(20,381)	-100%	50% allocated from GF
EQUIPMENT	-	-	-	-	-	N/A	-	#DIV/0!	
BEACH SUPPLIES COSTS	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
TOTAL LATAX EXPENDITURES	<u>507,939</u>	<u>439,906</u>	<u>513,500</u>	<u>415,681</u>	<u>(92,258)</u>	<u>-18%</u>	<u>(97,819)</u>	<u>-19%</u>	
<b>FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:</b>									
TRANSFER TO ARTS & CULTURAL FUND	236,538	216,538	216,809	226,181	(10,357)	-4%	9,372	4%	Transfer to GF for 45% cost of Beachwalker Dr improvements Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TRANSFER TO GENERAL FUND	49,500	-	198,000	436,500	387,000	782%	238,500	120%	
TRANSFER TO CAPITAL FUND	<u>394,557</u>	<u>-</u>	<u>518,768</u>	<u>420,000</u>	<u>25,443</u>	<u>6%</u>	<u>(98,768)</u>	<u>-19%</u>	
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	<u>1,188,534</u>	<u>656,443</u>	<u>1,447,077</u>	<u>1,498,362</u>	<u>309,828</u>	<u>26%</u>	<u>149,104</u>	<u>10%</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ (196,142)</u>	<u>\$ 145,884</u>	<u>\$ (144,157)</u>	<u>\$ (442,362)</u>	<u>\$ (246,220)</u>	<u>126%</u>	<u>\$ 1,058,908</u>	<u>-735%</u>	



TOWN OF KIAWAH ISLAND  
BUDGET DRAFT FOR YEAR ENDED 6/30/23  
BEVERAGE PERMITS 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
<b>REVENUES:</b>									
BEVERAGE TAX REVENUE	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	-	45,000	45,000	-	0%	-	0%	
<b>FUND TRANSFERS TO OTHER FUNDS :</b>									
TRANSFER TO CAPITAL FUND	50,000	-	50,000	49,671	-	0%	-	0%	
	50,000	-	50,000	49,671	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,000)	\$ -	\$ (5,000)	\$ (4,671)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND  
BUDGET DRAFT FOR YEAR ENDED 6/30/23  
HOSPITALITY 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
<b>REVENUES:</b>									
HOSPITALITY TAX	\$ 576,884	\$ 452,772	\$ 748,857	\$ 600,000	\$ 23,116	4%	\$ (148,857)	-20%	Based on FY2019-FY21 averages
INTEREST REVENUE	<u>6,000</u>	<u>1,873</u>	<u>2,500</u>	<u>5,000</u>	<u>(1,000)</u>	-17%	<u>2,500</u>	100%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	<b>582,884</b>	<b>454,645</b>	<b>751,357</b>	<b>605,000</b>	<b>22,116</b>	<b>5%</b>	<b>(146,357)</b>	<b>-19%</b>	
<b>EXPENDITURES :</b>									
WATER & SEWAGE	88,750	33,858	70,000	70,000	(18,750)	-21%	-	0%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	140,000	106,691	122,400	122,400	(17,600)	-13%	-	0%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	<u>3,000</u>	<u>1,159</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	Electricity for roundabout lights
TOTAL EXPENDITURES	<b>242,750</b>	<b>151,917</b>	<b>205,609</b>	<b>206,400</b>	<b>(36,350)</b>	<b>-15%</b>	<b>791</b>	<b>0%</b>	
<b>FUND TRANSFERS TO OTHER FUNDS :</b>									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER TO GENERAL FUND	44,000	-	176,000	388,000	344,000	782%	212,000	120%	Transfer to GF for 40% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO CAPITAL FUND	<u>230,754</u>	<u>-</u>	<u>299,543</u>	<u>240,000</u>	<u>9,246</u>	<u>4%</u>	<u>(59,543)</u>	<u>-20%</u>	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	<b>539,504</b>	<b>173,917</b>	<b>703,152</b>	<b>856,400</b>	<b>316,896</b>	<b>59%</b>	<b>153,248</b>	<b>22%</b>	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 43,380</u>	<u>\$ 280,728</u>	<u>\$ 48,205</u>	<u>\$ (251,400)</u>	<u>\$ (294,780)</u>	<u>-680%</u>	<u>\$ (239,605)</u>	<u>-622%</u>	

TOWN OF KIAWAH 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
<b><u>SOURCES :</u></b>							
TRANSFER FROM LATAX FUND	\$ 236,538	\$ -	\$ 216,809	\$ 226,181	(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	<u>-</u>	<u>9,753</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	N/A	
TOTAL SOURCES	376,538	9,753	366,809	426,181	49,643	13%	
<b><u>EXPENDITURES:</u></b>							
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	82,862	115,000	115,000	-	0%	
ADMINISTRATIVE COST	3,000	560	3,000	3,000	-	0%	
CULTURAL EVENTS	<u>182,000</u>	<u>170,502</u>	<u>192,000</u>	<u>182,000</u>	<u>-</u>	<u>0%</u>	
TOTAL EXPENDITURES	376,538	253,924	358,931	426,181	49,643	13%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ (244,171)</u>	<u>\$ 7,878</u>	<u>\$ 0</u>	<u>-</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND  
BUDGET DRAFT FOR YEAR ENDED 6/30/23  
VICTIMS ASSISTANCE 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	Justifications/Notes
<b>SOURCES :</b>								
VICTIMS ASSISTANCE FEES	10,000	8,468	10,000	10,000	0%	-	0%	
TOTAL SOURCES	10,000	8,468	10,000	10,000	0%	-	0%	
<b>EXPENDITURES:</b>								
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	7,645	10,000	10,000	100%	-	0%	
TOTAL EXPENDITURES	10,000	7,645	10,000	10,000	100%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ 823	\$ -	\$ -	-100%	\$ -	0%	

TOWN OF KIAWAH 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
<b>REVENUES &amp; SOURCES:</b>								
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
TRANSFER FROM LOCAL ACCOMMODATION FUND	394,557	518,768	420,000	25,443	6%	(98,768)	-19%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	49,671	(329)	-1%	(329)	-1%	
TRANSFER FROM HOSPITALITY TAX FUND	230,754	299,543	240,000	9,246	4%	(59,543)	-20%	
INTEREST	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>	<u>100%</u>	<u>5,000</u>	<u>100%</u>	
TOTAL REVENUES & SOURCES	680,311	873,311	719,671	39,360	-	(158,640)	-18%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 680,311</u>	<u>\$ 873,311</u>	<u>\$ 719,671</u>	<u>\$ 39,360</u>	<u>6%</u>	<u>\$ (158,640)</u>	<u>-18%</u>	

Town of Kiawah Island  
Five Year Capital Improvements Plan

<u>Capital Expenditures</u>	<u>Annualized FY2022</u>	<u>Budget FY2023</u>	<u>Projected FY2024</u>	<u>Projected FY2025</u>	<u>Projected FY2026</u>	<u>Projected FY2027</u>
Beach Renourishment	-	-	-	-	-	-
Wet Trash/Recycling Center	40,761	-	-	-	-	-
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	-	925,000	-	-	-	-
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	54,214	-	-	40,000	-	40,000
· Public Works	54,214	-	-	-	-	-
·Wildlife	-	60,000	-	-	40,000	-
<b>Total Capital Expenditures</b>	<b>\$ 830,387</b>	<b>\$ 1,280,000</b>	<b>\$ 70,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>



Tab | 4

---

## **WAYS AND MEANS**

### **Agenda Item**



# Memorandum

**TO:** Chair and Members of Ways and Means Committee

**FROM:** Dorota Szubert, Finance Director

**SUBJECT:** Budget Report for the First Nine Months Ended 3/31/2022

**DATE:** 4/25/2022

---

## Overview:

Presented here is the Town's Balance Sheet as of March 31, 2022, and the Budget to the Actual Report for the first six months. The Budget to Actual Report is compiled on a cash basis, and all the funds are consolidated.

As of March 31, 2022, the Town's governmental funds combined have an ending fund balance of approximately \$26.2M, an increase of roughly \$3.4M from June 30, 2021. Of this amount, about 52%, or \$13.7M, is available for spending at the Town's discretion (unassigned fund balance).

Overall, for the first nine months, the Town's revenues of \$9.2M are \$3M, or 48% higher than budgeted. Due to continuous uncertainties related to the COVID-19 pandemic, the Town Council adopted the FY2022 budget with conservative revenue projections based on the pre-pandemic levels from FY2019. However, all revenues generated by tourist activity exceeded the budget, and these favorable variances are projected to carry throughout the year. Additionally, the building permits revenue has spiked with the increased number of construction projects this year. This year, the Building Department has issued 2,385 permits compared to 1,725 for the first nine months of the last fiscal year and 1,466 for FY2019.

With 75% of the year lapsed at the end of March, expenditures are approximately \$5.9M, or 67% of total budgeted expenditures, and roughly \$110K more than budgeted. Although most expenses are reasonable and in line with the budget, there are a few line items that have negative variances; salary adjustments, the legal cost for KIU rate increase intervention, and donation to MUSC's new facility were not budgeted and will carry a negative variance throughout the year. Additionally, the garage renovations and car wash station slightly exceeded the budget. Those variances are offset by the positive variances that primarily relate to timing in billing.



Town of Kiawah Island  
Balance Sheet - Governmental Funds  
Unaudited  
Modified Cash Basis  
3/31/2022

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 13,674,884		\$ -	\$ 13,674,884
Cash and Cash Equivalents, Restricted	-	6,766,585	5,784,196	12,550,781
Accounts Receivable	158,870	-	-	158,870
Prepaid Item	24,000	-	-	24,000
<b>TOTAL ASSETS</b>	<b>13,857,754</b>	<b>6,766,585</b>	<b>5,784,196</b>	<b>26,408,534</b>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Liabilities	26,891	579	-	27,470
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	11,710	-	-	11,710
<b>TOTAL LIABILITIES</b>	<b>38,601</b>	<b>579</b>	<b>-</b>	<b>39,180</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	134,834	-	-	134,834
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>134,834</b>	<b>-</b>	<b>-</b>	<b>134,834</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>173,435</b>	<b>579</b>	<b>-</b>	<b>174,014</b>
<b>FUND BALANCES</b>				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	6,503,510	5,784,196	12,287,705
Victims' Assistance	-	22,153	-	22,153
Unrestricted	13,684,319	240,343	-	13,924,662
<b>TOTAL FUND BALANCES</b>	<b>13,684,319</b>	<b>6,766,006</b>	<b>5,784,196</b>	<b>26,234,520</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 13,857,754</b>	<b>\$ 6,766,585</b>	<b>\$ 5,784,196</b>	<b>\$ 26,408,534</b>

Town of Kiawah Island  
Budget to Actuals  
For the Nine Months Ended 3/31/2022  
Modified Cash Basis /Unaudited

	Quarter			Fiscal YTD			
	ACTUALS	BUDGET	VARIANCE	ACTUALS	BUDGET	VARIANCE	% VARIANCE
Revenue:							
Building Permits	\$ 625,580	\$ 225,000	\$ 400,580	\$ 1,449,813	\$ 675,000	\$ 774,813	115%
Building Permits-Special Projects	-	-	-	305,197	100,000	205,197	205%
Business Licenses	922,371	100,000	822,371	1,224,944	1,200,000	24,944	2%
STR Application Fees	223,959	10,000	213,959	250,212	250,000	212	0%
Franchisee Fees	474,371	100,000	374,371	745,002	700,000	45,002	6%
Local Option Tax	167,146	149,363	17,783	589,315	448,090	141,225	32%
State ATAX	519,538	404,376	115,162	1,707,532	808,752	898,780	111%
Local ATAX	226,744	196,598	30,146	937,332	739,794	197,538	27%
County ATAX	79,015	-	79,015	349,809	200,000	149,809	75%
Hospitality Tax	121,727	104,221	17,506	528,071	432,663	95,408	22%
Environmental Services	10,413	5,000	5,413	621,849	610,000	11,849	2%
Intere	8,663	10,000	(1,337)	18,861	25,500	(6,639)	-26%
Other	28,627	25,000	3,627	79,165	70,000	9,165	13%
Non-Budgeted (ARP Funding)	-	-	-	440,343	-	440,343	100%
Total Revenue	3,408,154	1,329,558	2,078,596	9,247,445	6,259,799	2,987,646	48%
Expenses:							
Salaries/Regular Employees	390,706	346,749	(43,957)	1,146,947	1,040,246	(106,701)	-10%
Overtime	797	1,050	253	854	3,150	2,296	269%
Benefits	123,835	109,746	(14,089)	318,444	329,239	10,795	3%
Payroll Tax	28,750	32,766	4,016	99,307	98,297	(1,010)	-1%
Employee Subtotal	544,088	490,311	(53,777)	1,565,552	1,470,932	(94,620)	-6%
Public Safety/Payroll and Related/ Off Duty Deputies	103,658	109,908	6,250	243,441	329,724	86,283	26%
Public Safety/CCSO Contract	-	89,156	89,156	88,065	100,000	11,935	12%
STR Code Enforcement	72,145	72,145	-	216,435	216,435	-	0%
Utilities & Supplies	46,169	52,725	6,556	120,649	138,175	17,526	15%
Advertising	2,167	3,500	1,333	4,055	10,500	6,445	61%
Communications	10,381	17,080	6,699	48,182	51,240	3,058	6%
Waste Management	282,046	263,250	(18,796)	752,638	739,750	(12,888)	-2%
Insurance	-	-	-	154,801	150,824	(3,977)	-3%
Professional Services	35,649	35,250	(399)	126,845	105,750	(21,095)	-20%
Consultants	117,656	52,750	(64,906)	195,730	158,250	(37,480)	-24%
Maintenance	93,136	97,950	4,814	385,820	393,850	8,030	2%
Travel	6,427	13,500	7,073	21,966	40,500	18,534	46%
Rentals	9,341	11,250	1,909	29,744	33,750	4,006	12%
Tourism & Recreations	488,567	500,000	11,433	1,267,256	1,319,968	52,712	4%
Contributions	-	-	-	-	-	-	0%
Other	45,030	42,646	(2,384)	179,838	247,937	68,099	27%
Non-Budgeted (MUSC )	-	-	-	200,000	-	(200,000)	100%
Capital Outlay:							
Building	151,674	120,000	(31,674)	181,674	150,000	(31,674)	-21%
Infrastructure	26,347	25,000	(1,347)	26,347	50,000	23,653	47%
Vehicles	-	-	-	-	-	-	0%
Other	-	-	-	48,716	40,000	(8,716)	-22%
Total Expenses	2,034,481	1,996,420	(38,061)	5,857,754	5,747,585	(110,169)	-2%
Net Changes in Fund Balance	1,373,673	(666,862)	2,040,535	3,389,691	512,214	2,877,477	562%