Tab | 6

WAYS AND MEANS

Agenda Item

NARRATIVE HIGHLIGHTS

EXPENDITURES

- ✓ 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 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 no change.

- ✓ 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 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 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:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
Arts & Cultural	$115,000			$140,000	$22,000	$297,000
Same as current year						
Promotional Fund		$604,500				$604,500
A decrease of $398k when compared to current year projections.						
SATAX Applicants*		$751,192				$751,192
A decrease of $337K when compared to current year projections.						
Beach monitoring			$50,000			$50,000
An increase of $10K when compared to current year projections.						
Wildlife			$141,900	$6,000		$147,900
An increase of $19K when compared to current year projections.						
KI Conservancy			$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 the deputies and beach patrol 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. $90K - 2vehicles:
   - $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

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

			Budgeted Sources & Uses					
Revenues*:	**Actuals FY 2021**	**Budgeted FY2022**	**Annualized FY2022**	**Budget FY2023**	**FY2022 Annualized Variance $**	**FY2022 Annualized Variance %**	**FY2021 Actuals Variance $**	**FY2021 Actuals Variance %**
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	-	(305,197)	-100%	(322,051)	-100%
Business Licenses	3,386,599	2,695,000	3,200,000	3,200,000	-	0%	(186,599)	-6%
Franchisee Fees	964,496	860,000	972,102	960,000	(12,102)	-1%	(4,496)	0%
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**	**$ 12,894,265**	**$ 11,570,725**	**$ (1,323,540)**	**-10%**	**$ (1,654,506)**	**-13%**
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	627,830	137,489	28%	283,350	82%
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**	**2,708,957**	**505,389**	**23%**	**953,390**	**54%**
Public Safety/Payroll and Related Cost/ Off Duty [	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	247,000	2,293	1%	14,503	6%
Communications	59,797	68,320	74,577	75,980	1,403	2%	16,183	27%
Waste Management	1,084,601	1,053,000	1,103,000	1,103,000	-	0%	18,399	2%
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	39,536	64,270	24,734	63%	30,663	91%
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	1,885,592	(295,681)	-14%	214,672	13%
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	90,000	90,000	-	0%	54,161	151%
Other	66,972	40,000	50,000	170,000	120,000	240%	103,028	154%
MUSC Pleadge	-	-	200,000	200,000	-	0%	200,000	N/A
Total Expenses	**8,430,044**	**8,776,462**	**9,910,429**	**11,128,992**	**1,218,564**	**12%**	**2,698,948**	**32%**
Net Changes in Fund Balance	**$ 4,354,844**	**$ 560,772**	**$ 2,983,836**	**$ 441,732**	**$ (2,542,104)**	**85%**	**$ (3,913,112)**	**-90%**

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	-										-
Local Option Sales Tax	768,382	-	-	-	-	-	-	-	-	-	768,382
Franchise Fee - Electric	420,000	-	-	-	-	-	-	-	-	-	420,000
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	**7,395,725**	**2,017,000**	**422,000**	**1,056,000**	**45,000**	**605,000**	**10,000**	**426,181**	**388,671**	**331,000**	**12,696,577**
Expenditures & Uses :											
Salary and Benefits/Regular Employees	2,412,053	-	-	223,723	-	-	-	73,181	-	-	2,708,957
Salary and Benefits/Deputies	56,280	428,162	-	26,760	-	-	-	-	-	-	511,202
Public Safety/CCSO Contract	66,271	353,446	-	22,090	-	-	-	-	-	-	441,808
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Beach Patrol	-	467,200	116,800								584,000
Utilities & Supplies	133,500	-	35,000	2,500	-	73,000	-	3,000	-	-	247,000
Communication	75,980	-	-	-	-	-	-	-	-	-	75,980
Waste Management	1,020,000	-	30,000	53,000	-	-	-	-	-	-	1,103,000
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	64,270	-	-		-	-	-	-	-	-	64,270
Rentals	45,000	-	-		-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,355,692	226,900	6,000	-	-	-	297,000	-	-	1,885,592
Contributions	200,000	-	-		-	-	-	-	-	-	200,000
Capital Outlay	360,500	-		436,500	-	388,000	-	-	-	-	1,185,000
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	**6,455,738**	**2,604,500**	**435,600**	**1,416,754**	**49,671**	**856,400**	**10,000**	**426,181**	**-**	**-**	**12,254,844**
Change in Fund Balance	**$ 939,986**	**$ (587,500)**	**$ (13,600)**	**$ (360,754)**	**$ (4,671)**	**$ (251,400)**	**$ -**	**$ -**	**$ 388,671**	**$ 331,000**	**$ 441,732**

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
SOURCES:											
REVENUES	8,051,922	2,176,196	519,768	1,302,920	45,000	751,357	10,000	10,000	4,000	1,000	12,872,163
TRANSFERS IN	-	-	-	-	-	-	-	356,809	459,155	409,155	1,225,120
TOTAL	8,051,922	2,176,196	519,768	1,302,920	45,000	751,357	10,000	366,809	463,155	410,155	13,687,127
USES :											
EXPENDITURES	5,304,219	2,178,173	621,987	493,119	-	205,609	10,000	358,931	-	-	9,172,038
CAPITAL OUTLAY	417,245	-	-	148,500	-	132,000	-	-	-	-	697,745
TRANSFERS OUT	118,000	-	-	735,577	50,000	321,543	-	-	-	-	1,225,120
TOTAL	5,839,464	2,178,173	621,987	1,377,196	50,000	659,152	10,000	358,931	-	-	11,094,903
ENDING FUND BALANCE - 6/30/22 PROJECTED	**14,968,876**	**1,093,336**	**1,214,245**	**733,150**	**4,674**	**1,163,669**	**21,150**	**-**	**5,834,907**	**820,614**	**25,452,346**
SOURCES:											
REVENUES	7,397,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	10,000	9,000	1,000	11,572,725
TRANSFERS IN	-	-	-	-	-	-	-	416,181	379,671	330,000	1,125,852
TOTAL	**7,397,725**	**2,017,000**	**422,000**	**1,056,000**	**45,000**	**605,000**	**10,000**	**426,181**	**388,671**	**331,000**	12,367,577
USES :											
EXPENDITURES	5,929,239	2,604,500	435,600	334,073	-	206,400	10,000	426,181	-	-	9,945,993
CAPITAL OUTLAY	360,500	-		436,500	-	388,000	-	-	-	-	1,185,000
TRANSFERS OUT	168,000	-	-	646,181	49,671	262,000	-	-	-	-	1,125,852
TOTAL	**6,457,739**	**2,604,500**	**435,600**	**1,416,754**	**49,671**	**856,400**	**10,000**	**426,181**	-	-	12,256,845
NET CHANGE	939,986	(587,500)	(13,600)	(360,754)	(4,671)	(251,400)	-	0	388,671	331,000	441,732
ENDING FUND BALANCE - 6/30/23 BUDGETED	**$ 15,908,863**	**$ 505,836**	**$ 1,200,645**	**$ 372,396**	**$ -**	**$ 912,269**	**$ 21,150**	**$ -**	**$ 6,223,578**	**$ 1,151,614**	**$ 25,894,078**

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	-	-	-	-	-
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	972,102	960,000	960,000	960,000	960,000	960,000
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**	**$ 12,894,265**	**$ 11,570,725**	**$ 10,894,765**	**$ 10,784,643**	**$ 10,308,020**	**$ 10,158,900**
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	627,830	659,222	692,183	726,792	763,132
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	**1,963,891**	**2,203,568**	**2,708,957**	**2,840,932**	**2,981,228**	**3,128,540**	**3,283,217**
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	247,000	250,000	262,500	275,625	289,406
Communications	68,320	74,577	75,980	80,000	80,000	80,000	80,000
Waste Management	1,053,000	1,103,000	1,103,000	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	39,536	64,270	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	1,885,592	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	90,000	90,000	40,000	50,000	40,000	50,000
Other	40,000	50,000	170,000	30,000	-	-	-
MUSC Pledge	-	200,000	200,000	200,000	400,000		-
Total Expenses	**8,776,462**	**9,910,429**	**11,128,992**	**10,145,395**	**10,490,746**	**10,429,785**	**10,771,369**
Revenue Less Expenses	**$ 560,772**	**$ 2,983,836**	**$ 441,732**	**$ 749,371**	**$ 293,897**	**$ (121,765)**	**$ (612,469)**

Town Of Kiawah Island Projected Departmental Expenses

	Annualized FY 2022	Budget FY 2023		Change	%
Administration	$782,137	$982,560	$	200,423	26%
Communications	266,306	371,163		104,857	39%
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	586,245		29,525	5%
Finance	727,936	741,413		13,477	2%
Infrastructure, CERT	488,153	1,019,468		531,315	109%
Operations	2,861,319	2,955,981		94,662	3%
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	140,543	171,958		31,415	22%
	$7,624,956	**$9,136,800**	**$**	**1,511,844**	**20%**

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
GENERAL FUND									
REVENUES:									
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	-	(100,000)	-100%	(305,197)	-100%	
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	-	432,102	420,000	-	0%	(12,102)	-3%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	236,575	400,000	400,000	100,000	33%	-	0%	$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	76,053	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	18,629	30,000	30,000	5,000	20%	-	0%	Based on CY actuals
INTEREST REVENUE	10,000	4,995	10,000	10,000	-	0%	-	0%	Approximately 0.02% rate of return on investments
MISCELLANEOUS REVENUE	35,000	18,617	35,000	35,000	-	0%	-	0%	Based on CY actuals
UNBUDGETED REVENUES	-	440,343	440,343	440,343	440,343	-100%	-	0%	ARP Payment in CY
TOTAL REVENUES	**$ 5,962,453**	**$ 3,708,871**	**$ 8,075,024**	**$ 7,395,725**	**$ 1,433,272**	**24%**	**(679,299)**	**-8%**	

	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
EXPENDITURES:									
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	627,830	189,863	43%	137,489	28%	
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	24,600	(11,400)	-32%	1,600	7%	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	21,980	7,660	53%	1,403	7%	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	1,103,000	50,000	5%	-	0%	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					-		-		Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	170,300	120,328	178,000	185,850	15,550	9%	7,850	4%	
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	39,536	64,270	10,270	19%	24,734	63%	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	232,900	3,800	2%	13,800	6%	
CONTRIBUTIONS	200,000	1,800	201,800	200,000	-	0%	(1,800)	-1%	
CAPITAL OUTLAY	380,000	268,734	697,745	1,185,000	805,000	212%	487,255	70%	
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 $1M
CONTINGENCY	100,000	100,000	100,000	100,000	-	0%	-	NA	
TOTAL EXPENDITURES	**6,939,629**	**4,408,093**	**7,906,256**	**9,431,300**	**2,500,172**	**36%**	**2,030,433**	**26%**	
ALLOCATION TO SATAX	485,000	-	523,000	1,248,808	763,808	157%	725,808	139%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	577,674	371,940	607,320	435,600	(142,074)	-25%	(171,720)	-28%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	554,939	110,129	741,767	- 768,073	- 213,134	38%	26,306	4%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	286,750	151,917	381,609	594,400	307,650	107%	212,791	56%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	73,538	5,587	45,931	123,181	49,643	68%	77,250	168%	
TOTAL NET EXPENDITURES	**4,961,728**	**3,774,107**	**5,652,560**	**6,261,238**	**1,192,161**	**24%**	**608,678**	**11%**	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	-	118,000	168,000	50,000	42%	50,000	42%	
EXCESS OF REVENUES OVER EXPENDITURES	882,725	-	2,304,463	966,487	83,762	9%	(1,337,976)	-58%	
TOTAL OTHER FINANCING USES/ SOURCES	**1,000,725**	**-**	**2,422,463**	**1,134,487**	**133,762**	**13%**	**(1,287,976)**	**-53%**	
TOTAL EXPENDITURES & OTHER USES	**$ 5,962,453**	**$ 3,774,107**	**$ 8,075,023**	**$ 7,395,724**	**$ 1,433,272**	**24%**	**$ (679,299)**	**-8%**	

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
Department: 40200 - ADMINISTRATION									
TOWN ADMINISTRATION									
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	43,220	25,220	140%	37,364	638%	$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	48,597	970	2%	(1,417)	-3%	
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 activites
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 Medicure cost
COMPUTER & SOFTWARE MINOR	5,000	2,151	3,000	5,000	-	0%	2,000	67%	
	820,865	402,940	782,137	982,560	161,695	20%	200,423	26%	
COUNCIL DEPARTMENT									
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
	34,000	10,106	12,667	16,000	(18,000)	-53%	(12,667)	-100%	
TOTAL ADMINISTRATION	$ 854,865	$ 413,046	$ 794,804	$ 998,560	$ 143,695	17%	(794,804)	-100%	

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	112,900	18,800	20%	18,800	20%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study ($50k)
COMMUNITY OUTREACH	3,000	-	2,500	3,000	-	0%	500	20%	School Environmental Programs
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes, TBD
KI CONSERVANCY	50,000	50,000	50,000	35,000	(15,000)	-30%	(15,000)	-30%	Projects TBD
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	600	372	1,000	2,500	1,900	317%	1,500	150%	
SUPPLIES OTHER	1,000	605	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,200	874	1,500	1,500	300	25%	-	0%	
BOOKS & PERIODICALS	300	-	150	500	200	67%	350	233%	
EQUIPMENT - MINOR	4,000	-	1,500	4,000	-	0%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,000	756	800	1,500	500	50%	700	88%	
TOTAL DEPARTMENT EXPENDITURES	**569,879**	**240,696**	**556,720**	**586,245**	**16,366**	**3%**	**29,525**	**5%**	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFITS	139,608	78,765	157,402	158,188	18,580	13%	786	0%	
TURTLE PATROL COST	6,000	2,325	6,000	6,000	-	0%	-	0%	
	145,608	**81,090**	**163,402**	**164,188**	**18,580**	**13%**	**786**	**0%**	
ALLOCATION TO COUNTY ATAX	258,100	102,822	226,733	226,900	(31,200)	-110%	167 -	(1)	
ALLOCATION TO COUNTY ATAX									
RESEARCH	94,100	26,339	94,100	112,900	18,800	20%	18,800	20%	
CONSULTING	35,000	-	13,633	-	(35,000)	-100%	(13,633)	-100%	
BEACH MONITORING & REPAIRS	50,000	16,177	40,000	50,000	-	0%	10,000	25%	
KI CONSERVANCY	50,000	50,000	50,000	35,000	(15,000)	-30%	(15,000)	-30%	
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	
	258,100	**102,822**	**226,733**	**226,900**	(31,200)	-12%	167	0%	
TOTAL NET EXPENDITURES	**$ 166,172**	**$ 56,784**	**$ 166,585**	**$ 195,157**	**$ 45,785**	**31%**	**$ 28,572**	**17%**	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget $ Change	FY 22 Budget % Change	FY 22 Annualized $ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 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	8,000	-	0%	1,000	14%	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-$65K (Increase related to increase in credit card fees, majority of transactions are done on line now)
COMPUTER & SOFTWARE - MINOR	2,000	872	1,000	2,000	-	0%	1,000	100%	Ipad for Jan and placeholder if someone needs new pc
MISCELLANEOUS EXPEND	1,000	183	1,000	1,000	-	0%	-	0%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	**654,661**	**402,207**	**748,431**	**762,202**	**107,541**	**16%**	**13,771**	**2%**	
ALLOCATION TO COURT DEPARTMENT	18,763	9,677	20,495	20,789	2,026	11%	295	1%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	**$ 635,897**	**$ 392,530**	**$ 727,936**	**$ 741,413**	**$ 105,516**	**17%**	**$ 13,477**	**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	9,055	4,582	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	1,620	900	125%	990	157%	Cost for 2 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 Promotional Video/Printing Projects-Est. $6K
PRINTING - TOWN NOTES	32,700	11,627	21,700	32,700	-	0%	11,000	51%	Newsletter & Envelope Printing, mailing servicesfor Town Notes- $22,200, Graphic Design Assistance from printer-$4K annually, Digital publishing software Joomag -$950 annually
TRAVEL & TRAINING	3,000	149	3,136	4,000	1,000	33%	864	28%	Professional organization memberships and continuing education platforms
SUPPLIES - OFFICE	800	634	800	1,000	200	25%	200	25%	Estimate for office supplies
SUPPLIES - OTHER	1,000	-	-	1,000	-	0%	1,000	N/A	
COMPUTER & SOFTWARE - MINOR	-	2,200	2,200	1,500	1,500	N/A	(700)	-32%	Chris iPad
TOTAL DEPARTMENT EXPENDITURES	**294,349**	**116,032**	**266,306**	**371,163**	**76,815**	**26%**	**104,857**	**39%**	
ALLOCATION TO ARTS & CULTURAL FUND	73,538	5,587	45,931	123,181	49,643	68%	77,250	168%	study
TOTAL NET EXPENDITURES	**220,811**	**110,445**	**220,375**	**247,983**	**27,172**	**12%**	**27,607**	**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%**	

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
Department: 40900 - DEPUTIES									
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%	
COUNTY DEPUTY VEHICLE FEES	9,000	6,020	9,000	9,000	-	0%	-	0%	Based on current contract -$10 per deputy per shift
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)/replacment of 2 vehicles ($11.5K net)
TOTAL DEPARTMENT EXPENDITURES	**813,919**	**535,499**	**820,255**	**977,010**	**163,090**	**20%**	**156,755**	**19%**	
ALLOCATION TO STATE ATAX	385,000	-	423,000	781,608	396,608	103%	358,608	85%	Assuming 80%funding
ALLOCATION TO LOCAL ATAX	306,831	-	274,217	48,850	(257,981)	-84%	(225,366)	-82%	Assuming 85%funding -Remaining from SA TAX
TOTAL NET EXPENDITURES	**122,088**	**535,499**	**$ 123,038**	**$ 146,551**	**$ 24,464**	**20%**	**$ 23,513**	**19%**	
Department: 40950 - PUBLIC SAFETY									
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%	
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%	3 cell phones and Ipad
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%	
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%	2 new laptops with mounts, traffic and security software
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 LA TAX
TOTAL NET EXPENDITURES	**$ 165,025**	**$ 47,333**	**$ 222,726**	**$ 271,192**	**$ 106,167**	**64%**	**$ 48,466**	**22%**	
Department: 40800 - PUBLIC WORKS									
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%	
RETIREMENT MATCH	13,496	5,289	16,422	22,149	8,653	64%	5,727	35%	
TELEPHONE-CELL	2,000	358	1,080	1,080	(920)	-46%	-	0%	2 cell phones
TRAVEL & TRAINING	8,000	357	2,000	5,000	(3,000)	-38%	3,000	150%	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**	**$ 140,543**	**$ 171,958**	**$ 39,083**	**29%**	**31,415**	**22%**	
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 REVU Approx. $350/ ArcGIS $1700) to assist with map creation, data analysis and plan review)
	$ 105,607	**$ 44,911**	**$ 136,308**	**$ 304,285**	**$ 198,678**	**188%**	**167,977**	**123%**	

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
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%	
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%	
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
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
	$ 459,258	$ 455,508	$ 549,304	$ 646,081	$ 186,823	41%	96,777	18%	

	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	1,050,000	50,000	5%	-	0%	Contract with CW (beach excluded), 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 gargae 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	-	90,000	90,000	-	0%	-	0%	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	170,000	150,000	750%	160,000	1600%	Estimate for sound equipment in the chambers-$20k, $150K-A3 surveillance
	2,644,178	1,671,534	2,861,319	2,955,981	311,803	12%	94,662	3%	
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	$ 1,928,854	$ 1,221,460	$ 2,101,743	$ 2,020,681	$ 219,976	11%	$ 175,724	8%	

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
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.
	151,000	128,068	485,153	1,019,468	868,468	575%	534,315	110%	
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	$ 57,500	$ 128,068	$ 111,153	194,968	$ 137,468	239%	$ 83,815	75%	
Department: 41400 - CERT TEAM									
CERT TEAM	3,000	2,356	3,000	3,000	-	0%	-	0%	
	$ 3,000	$ 2,356	$ 3,000	$ 3,000	-	0%	-	0%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget $ Change	FY 22 Budget % Change	FY 22 Annualized $ Change	FY 22 Annualized % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	$ 1,532,505	$ 1,104,845	$ 2,174,696	$ 2,015,000	$ 482,495	31%	$ (159,696)	-7%	Based on Fy19-21 averages
INTEREST REVENUE	2,000	625	1,500	2,000	-	0%	500	33%	Rate of return -0.05%
	1,534,505	**1,104,845**	**2,176,196**	**2,017,000**	**482,495**	**31%**	**(159,696)**	**-7%**	
EXPENDITURES:									
PROMOTIONAL FUND	459,751	504,760	652,409	604,500	144,749	31%	(47,909)	-7%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,531,432	53,407	1,525,764	2,000,000	468,568	31%	474,236	31%	
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	**$ (456,678)**	**$ 546,678**	**$ (1,977)**	**$ (587,500)**	**$ (130,822)**	**29%**	**$ (586,023)**	**29648%**	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget $ Change	FY 22 Budget % Change	FY 22 Annualized $ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
COUNTY ACCOMMODATION TAX	$ 200,000	$ 270,794	$ 518,768	$ 420,000	$ 220,000	110%	$ (98,768)	-19%	
INTEREST REVENUE	5,000	624	1,000	2,000	(3,000)	-60%	1,000	100%	Rate of return -0.05%
TOTAL CATAX REVENUES	**205,000**	**271,418**	**519,768**	**422,000**	**217,000**	**103%**	**(97,768)**	-19%	
EXPENDITURES :									
WATER & SEWAGE	20,000	900	20,000	20,000	-	0%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	4,999	25,000	25,000	-	0%	-	0%	allocation from GF
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	- 112,900	18,800	20%	18,800	20%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study ($50k)
EDUCATIONAL PROGRAMS	20,000	9,236	20,000	- 20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	4,000	108	4,000	- 4,000	-	0%	-	0%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	1,010	5,000	- 5,000	-	0%	-	0%	
ELECTRICITY COSTS	15,000	12,289	15,000	15,000	-	0%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	**677,674**	**313,505**	**721,987**	**902,800**	**225,126**	**33%**	**180,813**	**25%**	
FUND ALLOCATIONS TO OTHER FUNDS :									
ALLOCATE FROM SATAX	(100,000)	-	(100,000)	(467,200)	(367,200)	367%	(367,200)	367%	Assuming 50% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATIONS	**577,674**	**313,505**	**621,987**	**435,600**	**(142,074)**	**-25%**	**(186,387)**	**-30%**	
NET INCREASE/(DECREASE) IN FUND BALANCE	**$ (372,674)**	**$ (42,087)**	**$ (102,219)**	**$ (13,600)**	**$ 359,074**	**-96%**	**$ 88,619**	**-87%**	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget $ Change	FY 22 Budget % Change	FY 22 Annualized $ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
LOCAL ACCOMMODATION TAX	$ 986,392	$ 799,830	$ 1,296,920	$ 1,050,000	$ 63,608	6%	$ (246,920)	-19%	Based on FY2019-FY21 averages
INTEREST REVENUE	6,000	2,497	6,000	6,000	-	0%	-	0%	Rate of return -0.05%
TOTAL LATAX REVENUES	**992,392**	**802,327**	**1,302,920**	**1,056,000**	**63,608**	**7%**	**(246,920)**	**-19%**	
EXPENDITURES :									
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	48,850	(257,981)	-84%	(225,366)	-82%	
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	2,500	-	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	**507,939**	**439,906**	**513,500**	**334,073**	**(173,866)**	**-34%**	**(179,426)**	**-35%**	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	236,538	216,538	216,809	226,181	(10,357)	-4%	9,372	4%	
TRANSFER TO GENERAL FUND	49,500	-	198,000	436,500	387,000	782%	238,500	120%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	394,557	-	518,768	420,000	25,443	6%	(98,768)	-19%	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	**1,188,534**	**656,443**	**1,447,077**	**1,416,754**	**228,220**	**19%**	**149,104**	**10%**	
NET INCREASE/(DECREASE) IN FUND BALANCE	**$ (196,142)**	**$ 145,884**	**$ (144,157)**	**$ (360,754)**	**$ (164,612)**	**84%**	**$ 1,058,908**	**-735%**	

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
REVENUES:									
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%	
FUND TRANSFERS TO OTHER FUNDS :							-		
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
REVENUES:									
HOSPITALITY TAX	$ 576,884	$ 452,772	$ 748,857	$ 600,000	$ 23,116	4%	$ (148,857)	-20%	Based on FY2019-FY21 averages
INTEREST REVENUE	6,000	1,873	2,500	5,000	(1,000)	-17%	2,500	100%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	**582,884**	**454,645**	**751,357**	**605,000**	**22,116**	**5%**	**(146,357)**	**-19%**	
EXPENDITURES :									
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	3,000	1,159	3,000	3,000	-	0%	-	0%	Electricity for roundabout lights
TOTAL EXPENDITURES	**242,750**	**151,917**	**205,609**	**206,400**	**(36,350)**	**-15%**	**791**	**0%**	
FUND TRANSFERS TO OTHER FUNDS :									
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	230,754	-	299,543	240,000	9,246	4%	(59,543)	-20%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	**539,504**	**173,917**	**703,152**	**856,400**	**316,896**	**59%**	**153,248**	**22%**	
NET INCREASE/(DECREASE) IN FUND BALANCE	**$ 43,380**	**$ 280,728**	**$ 48,205**	**$ (251,400)**	**$ (294,780)**	**-680%**	**$ (299,605)**	**-622%**	

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
SOURCES :							
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	-	9,753	10,000	10,000	10,000	N/A	
TOTAL SOURCES	**376,538**	**9,753**	**366,809**	**426,181**	**49,643**	**13%**	
EXPENDITURES:							
PAYROLL & RELATED EXPENSES	73,538	73,538	45,931	73,181	(357)	0%	
CONSULTING	-	-	-	50,000	50,000	N/A	
OFFICE/PRINTING EXPENSES	3,000	882	3,000	3,000	-	0%	
ARTS COUNCIL	115,000	82,862	115,000	115,000	-	0%	
ADMINISTRATIVE COST	3,000	560	3,000	3,000	-	0%	
CULTURAL EVENTS	182,000	170,502	192,000	182,000	-	0%	
TOTAL EXPENDITURES	**376,538**	**253,924**	**358,931**	**426,181**	**49,643**	**13%**	
NET INCREASE/(DECREASE) IN FUND BALANCE	$ -	$ (244,171)	$ 7,878	$ 0	-	0%	

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
SOURCES :								
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%**	
EXPENDITURES:								
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
REVENUES & SOURCES :								
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	5,000	5,000	10,000	5,000	100%	5,000	100%	
TOTAL REVENUES & SOURCES	**680,311**	**873,311**	**719,671**	**39,360**	- **1%**	**(158,640)**	**-18%**	
NET INCREASE/(DECREASE) IN FUND BALANCE	**$ 680,311**	**$ 873,311**	**$ 719,671**	**$ 39,360**	**6%**	**$ (158,640)**	**-18%**	

Town of Kiawah Island
Five Year Capital Improvements Plan

Capital Expenditures	Annualized FY2022	Budget FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Beach Renourishment	-	-	-	-	-	-
Wet Trash/Recycling Center	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	40,000	-	40,000	-	-	-
· Public Safety	-	50,000	-	50,000	-	50,000
· Public Works	50,000	-	-	-	-	-
·Wildlife	-	40,000	-	-	40,000	-
Total Capital Expenditures	**$ 811,959**	**$ 1,250,000**	**$ 70,000**	**$ 50,000**	**$ 40,000**	**$ 50,000**