

NARRATIVE HIGHLIGHTS

REVENUES

- ✓ Building Permits revenue is estimated at 3% increase based on prior years' trends that is partially offset by the reduction of \$100K related to changes in the permitting process-elimination of trade permits. This change is reflected in the presented draft, however is pending Council approval. Additionally, \$871K is projected in permits revenue related to KIGR's projects.
- ✓ The Town estimates a 3%, or approximately \$66K increase in Business License revenue FY18-19. Growth in this category continuous to be steady.
- ✓ Electric and Other Franchise fees are estimated with no change compared to current year projections. Beach Franchise revenue shows a 30%, or \$70K increase based on the new contract with Island Beach Services.
- ✓ Local Option Sales Tax is projected to increase 4%, or approximately \$21K based on historical trends.
- ✓ State Accommodation Tax revenue is projected at 2%, or approximately \$33K increase compared to current year projections.
- ✓ Local Accommodation Tax revenue shows 2%, or approximately \$20K increase compared to current year projections.
- ✓ County Accommodation Tax revenue is projected to increase 15%, or \$62K, based on the estimates from Charleston County.
- ✓ Hospitality Tax revenue is estimated to grow 2%, or \$11K based on the steady growth of the tourists visiting the island.
- ✓ Environmental Services revenue is estimated 1%, or \$4K but currently subject to change based on new solid waste rates.
- ✓ Interest Revenue shows an increase of 6%, or 10K compared to FY2018 projections.
- ✓ Other revenues include the following sources:
 1. Aid to Subdivision - \$35,000, no change compared to current year projections
 2. Planning Fees - \$10,000, it is a new revenue source associated with bringing the Planning Department in house.
 3. Court Fees & Fines - \$45,900, 2% increase compared to FY2018 projections
 4. Beverage Permits revenue - \$45,000, no change compared to current year projections
 5. Victim's Assistance Fees - \$10,000, a 400% increase related to increased enforcement of the Town's ordinances
 6. Miscellaneous revenue - \$35,000, no change compared to current year projections

EXPENDITURES

- ✓ The personnel cost shows 1%, or approximately \$11K decrease compared to FY2018 projections. This increase is attributable to the following items:
 1. The budget includes funding for 18 regular, full-time employees (additional position of the Planner). The salaries line item assumes 4%, or \$42K budget increase to be effective with the pay period beginning July 1, 2018. In addition; \$25,000 was budgeted for temporary and seasonal employees.
 2. This budget includes continuous funding for law enforcement coverage on the Island. The hybrid model is being proposed and will provide coverage on the 1st shift with CCSO and off duty deputies will provide coverage on second shift. The cost of off duty deputies shows a 34% or approximately \$213K decrease compared to current year projections. The total cost for the coverage on the Island is estimated at approximately \$1.1M that will be 71%, or approximately \$460K increase compared to FY2018 projections.
 3. The budget includes 2% increase in SC Retirement System effective July 1, 2019.
 4. This budget includes 7.4% increase in Town's health insurance contributions effective January 1, 2019.

- ✓ Utilities are estimated 41%, or approximately \$46K higher than FY2018 projections.
- ✓ General Supplies show an increase of 5%, or approximately \$4K.
- ✓ Minor Assets show a 12%, or approximately \$3K decrease compared to FY2018 projections.
- ✓ Communication cost shows an increase of 10%, or approximately \$5K.
- ✓ Insurance cost shows an increase of 12%, or approximately \$13K attributable to the Insurance Reserve Fund premium increase.
- ✓ Professional Services show an increase of 10%, or approximately \$17K and includes the following:
 1. \$85,000 for Town Attorney (\$5K increase)
 2. \$60,000 for 3rd party building inspector
 3. \$32,000 for annual audit

- ✓ Consultant cost has decreased 15%, or approximately \$15K. Under the line item Consultants, funding was budgeted for various services including:
 1. \$15,000 for miscellaneous legal and consulting services
 2. \$50,000 for engineering for ongoing road repairs
 3. \$5,000 for stenographers
 4. \$15,000 for documents management
 5. \$1,000 for wildlife survey assistance.

- ✓ Maintenance cost shows 10%, or approximately \$43K increase when compared to FY2018 projections. This increase is mostly attributable to requests for additional landscaping maintenance and upkeep at the new Town Hall.
- ✓ Travel & Training shows 8%, or approximately \$4K increase when compared to FY2018 projections.
- ✓ The rental expense shows no change and includes the contract with Xerox for copiers and Pitney Bowes for the postage machine.
- ✓ Tourism & Recreation shows 2%, or approximately \$30K decrease compared to current year projections. The line item consists of funding for the following items:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
Arts & Cultural	\$118,000		\$160,000		\$22,000	\$300,000
Promotional Fund		\$469,700				\$469,700
SATAX applicants		\$615,000				\$615,000
KI Motoring Retreat		\$10,000		\$15,000		\$25,000
Beach patrol		\$100,000	\$199,165			\$299,165
Beach monitoring			\$80,000			\$80,000
Wildlife & Evr projects			\$146,000	\$4,500		\$150,500
Misc.						

- ✓ The budget reflects requests for the following capital expenditures:
 1. \$300,000 for the road repair/maintenance
 2. \$75,000 for business licensing software
 3. \$30,000 for interior lift
 4. \$9,000 for Interactive Voice Response System (IVR)
- ✓ The budget includes following interfund transfers:
 1. \$370,586 from GF to Capital Fund for debt service
 2. \$118,000 from GF to AC for Arts Council events
 3. \$223,993 from LATAX to AC for cultural events and partial salaries
 4. \$1,201,552 from LATAX to Capital Fund for future beach renourishment
 5. \$50,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
 6. \$22,000 from Hospitality Tax Fund to AC for cultural events
 7. \$1,115,464 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs and emergency fund

Town of Kiawah Island
 Budget FY2019 to Annualized Budget FY2018
 All Funds Consolidated
 Cash Basis

Budgeted Sources & Uses

	Budget FY 2018	Annualized FY2018	Budget FY2019	FY2018 Annualized Variance	%
Revenues:					
Building Permits	\$ 1,153,900	\$ 1,153,900	\$ 1,088,517	\$ (65,383)	-6%
Building Permits/Special Projects	-	285,000	871,000	586,000	206%
Business Licenses	2,200,000	2,200,000	2,266,000	66,000	3%
Franchisee Fees	802,908	777,858	847,858	70,000	9%
Local Option tax	534,100	534,100	555,464	21,364	4%
State ATAX	1,772,000	1,640,066	1,672,867	32,801	2%
Local ATAX	988,000	988,000	1,007,760	19,760	2%
County ATAX	422,000	422,000	484,000	62,000	15%
Hospitality Tax	566,000	566,000	577,320	11,320	2%
Environmental Services	375,000	375,000	571,815	196,815	52%
Interest	40,000	170,000	180,000	10,000	6%
Other	137,000	190,927	180,900	(10,027)	-5%
Total Revenue	8,990,908	9,302,851	10,303,501	1,000,650	11%
Expenses*:					
Salaries	1,602,197	1,571,855	1,544,772	27,083	2%
Overtime	18,700	15,500	13,700	1,800	12%
Benefits	424,041	382,028	404,847	(22,820)	-6%
Payroll Tax	159,380	152,700	147,744	4,955	3%
Employee Subtotal	2,204,318	2,122,083	2,111,064	11,019	1%
Public Safety/CCSO Contract/Startup Cost	-	-	283,000	(283,000)	NA
Public Safety/CCSO Contract/Recurring Cost	-	-	407,000	(407,000)	NA
Utilities & Supplies	208,259	212,539	253,842	(41,303)	-19%
Advertising & Promotions	6,200	6,200	6,200	-	0%
Communications	51,495	48,833	53,780	(4,947)	-10%
Waste Management	982,000	972,086	1,010,000	(37,914)	-4%
Insurance	87,673	107,898	121,098	(13,200)	-12%
Professional Services	130,000	160,335	177,000	(16,665)	-10%
Consultants	120,800	101,000	86,000	15,000	15%
Maintenance	405,224	448,700	491,424	(42,724)	-10%
Travel & Training	71,765	54,000	58,500	(4,500)	-8%
Rentals	69,392	46,500	46,500	-	0%
Tourism & Recreations	1,919,265	1,958,828	1,928,865	29,963	2%
Contributions	150,000	150,000	150,000	-	0%
Other	236,453	284,283	240,353	43,930	15%
Debt Service	370,969	371,302	370,586	716	0%
Total Expenses	7,013,813	7,044,587	7,795,212	(750,625)	-11%
Revenue Less Expenses	1,977,095	2,258,264	2,508,290	250,025	11%
Capital Expenditures & Uses :					
Building	355,648	469,238	-	469,238	100%
Vehicles	-	-	100,000	(100,000)	NA
Other	300,000	280,000	414,000	(134,000)	-48%
Total Capital Expenditures & Uses	655,648	749,238	514,000	235,238	31%
Net Changes in Fund Balance	\$ 1,321,447	\$ 1,509,026	\$ 1,994,290	\$ 485,263	32%

Notes:

* Expenditures do not include storm cleanup, estimated at \$277K.

Town of Kiawah Island FY 2018-19 Budget

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>% of Total Expenses</u>	<u>Restricted Funds</u>	<u>% of Total Expenses</u>	<u>Total</u>
Administration	\$1,209,771	26%	\$ -	0%	\$1,209,771
Public Works	535,499	11%	338,864	9%	874,363
Town Buildings	648,841	14%	-	0%	648,841
Solid Waste	927,000	20%	83,000	2%	1,010,000
Community Development Services	839,659	18%	-	0%	839,659
Law Enforcement	167,109	4%	946,951	26%	1,114,059
Beach Management	-	0%	389,665	11%	389,665
<u>Total Main Functions</u>	<u>\$4,327,880</u>	<u>92%</u>	<u>1,758,480</u>	<u>49%</u>	<u>\$6,086,360</u>
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>
Tourism	-	0%	1,189,200	33%	1,189,200
Arts Council	118,000	3%	245,993	7%	363,993
Charities	150,000	3%	-	0%	150,000
Wildlife Research	117,469	2%	402,190	11%	519,659
<u>Total Other Functions</u>	<u>385,469</u>	<u>8%</u>	<u>1,837,383</u>	<u>51%</u>	<u>2,222,852</u>
<u>Grand Total</u>	<u>\$4,713,349</u>	<u>100%</u>	<u>\$3,595,863</u>	<u>100%</u>	<u>\$8,309,212</u>

Town Of Kiawah Island Projected Fund Balances

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Change</u>	<u>%</u>
<u>Unrestricted</u>				
General Fund	7,391,206	8,957,698	1,566,491	21.19%
Arts & Cultural Fund	-	-	-	0.00%
Capital Fund	<u>1,932,645</u>	<u>4,319,661</u>	<u>2,387,016</u>	<u>123.51%</u>
Subtotal	<u>9,323,851</u>	<u>13,277,359</u>	<u>3,953,507</u>	<u>42.40%</u>
<u>Restricted</u>				
State ATAX	123,171	119,138	(4,033)	-3.27%
County ATAX	1,208,160	1,205,295	(2,865)	-0.24%
Local ATAX	4,222,961	3,026,536	(1,196,425)	-28.33%
Hospitality Tax	2,918,528	2,158,634	(759,894)	-26.04%
Beverage Tax	38,074	33,074	(5,000)	-13.13%
Other	<u>21,150</u>	<u>21,150</u>	<u>-</u>	<u>0.00%</u>
Subtotal	<u>8,532,044</u>	<u>6,563,827</u>	<u>(1,968,217)</u>	<u>-23.07%</u>
Subtotal	17,855,896	19,841,186	1,985,290	11.12%
GO Bond Liability	<u>(2,667,000)</u>	<u>(2,333,667)</u>	<u>333,333</u>	<u>-12.50%</u>
Total	<u>15,188,896</u>	<u>17,507,519</u>	<u>2,318,623</u>	<u>15.27%</u>

**Town of Kiawah Island
Net Position Analysis**

	As of 6/30/2017	As of 6/30/2018	As of 6/30/2019
Fund Balances			
Tourism Related Expenditures	\$ 8,117,306	\$ 8,510,894	\$ 6,542,677
Capital Improvements	1,572,645	1,932,645	4,319,661
Victims' Assistance	21,150	21,150	21,150
Unrestricted	<u>6,912,768</u>	<u>7,391,206</u>	<u>8,957,698</u>
Total Fund Balances	16,623,869	17,855,896	19,841,186
Employees Receivable	46,982	21,230	-
Capital Assets -Net	14,320,757	15,369,507	15,648,507
Net Pension Liability	(2,415,870)	(2,415,870)	(2,415,870)
GO Bond Liability	<u>(3,000,000)</u>	<u>(2,667,000)</u>	<u>(2,334,000)</u>
Total Net Position	\$ 25,575,738	\$ 28,163,763	\$ 30,739,823

Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2017-18</u>	<u>Proposed FY 2018-19</u>	<u>Change</u>	<u>%</u>
Administration	\$681,079	\$658,251	\$ (22,828)	-3%
Communications	171,394	180,656	9,262	5%
Community Development Service	660,614	839,659	179,045	27%
Council	10,472	17,000	6,528	62%
Court	21,489	20,818	(671)	-3%
Environmental	521,761	519,659	(2,102)	0%
Finance	514,011	580,223	66,212	13%
Infrastructure, CERT	272,789	383,077	110,288	40%
Operations	1,922,799	1,995,084	72,285	4%
Public Safety	651,127	1,114,059	462,932	71%
Public Works	<u>101,472</u>	<u>155,422</u>	<u>53,951</u>	<u>53%</u>
	\$5,529,009	\$6,463,909	\$934,901	17%

** FY 2017-18 excludes \$277K in storm cleanup and beach renourishment

Town of Kiawah Island FTE Report

Department	Projected FY2018 FTE	Budgeted FY2019 FTE
Environmental	2.0	2.0
Administration	2.0	2.0
Communication	2.0	2.0
Community Development Services	6.0	7.0
Financial	3.9	4.0
Public Works	1.0	1.0
Total Regular Employees	16.9	18.0
Off Duty Deputies	9.5	4.2
CCSO Deputies	0.0	4.2

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/2019
 ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/17 AUDITED	\$ 6,912,768	\$ 175,125	\$ 1,436,525	\$ 3,792,116	\$ 43,074	\$ 2,670,466	\$ 21,150	\$ -	\$ 1,572,645	\$ 16,623,869
SOURCES:										
REVENUES	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	20,927	10,000	9,302,851
TRANSFERS IN	-	-	-	-	-	-	-	359,361	1,190,540	1,549,901
TOTAL	5,650,858	1,535,066	432,000	1,013,000	45,000	586,000	10,000	380,288	1,200,540	10,852,752
USES:										
EXPENDITURES	3,933,880	1,587,020	660,365	162,794	-	215,938	10,000	380,288	371,302	7,321,586
CAPITAL OUTLAY	280,000	-	-	-	-	-	-	-	469,238	749,238
TRANSFERS OUT	958,540	-	-	419,361	50,000	122,000	-	-	-	1,549,901
TOTAL	5,172,420	1,587,020	660,365	582,155	50,000	337,938	10,000	380,288	840,540	9,620,725
ENDING FUND BALANCE - 6/30/18 PROJECTED	7,391,206	123,171	1,208,160	4,222,961	38,074	2,918,528	21,150	-	1,932,645	17,855,896
SOURCES:										
REVENUES	6,538,754	1,565,667	494,000	1,032,760	45,000	597,320	10,000	-	20,000	10,303,501
TRANSFERS IN	-	-	-	-	-	-	-	363,993	2,737,602	3,101,595
TOTAL	6,538,754	1,565,667	494,000	1,032,760	45,000	597,320	10,000	363,993	2,757,602	13,405,096
USES:										
EXPENDITURES	3,969,677	1,569,700	496,865	803,641	-	219,750	10,000	363,993	-	7,433,626
CAPITAL OUTLAY	514,000	-	-	-	-	-	-	-	-	514,000
TRANSFERS OUT	488,586	-	-	1,425,545	50,000	1,137,464	-	-	-	3,101,595
DEBT SERVICE	-	-	-	-	-	-	-	-	370,586	370,586
TOTAL	4,972,263	1,569,700	496,865	2,229,185	50,000	1,357,214	10,000	363,993	370,586	11,419,806
NET CHANGE	1,566,491	(4,033)	(2,865)	(1,196,425)	(5,000)	(759,894)	-	-	2,387,016	1,985,290
BUDGETED ENDING FUND BALANCE - 6/30/19	\$ 8,957,698	\$ 119,138	\$ 1,205,295	\$ 3,026,536	\$ 33,074	\$ 2,158,634	\$ 21,150	\$ -	\$ 4,319,661	\$ 19,841,186

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/2019
 ALL FUNDS

	2018-2019 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	Total Funds Budget
Revenues & Other Sources :										
Accommodations Tax	\$ 112,200	\$ 1,560,667	\$ 484,000	\$ 1,007,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,164,627
Hospitality Tax	-	-	-	-	-	577,320	-	-	-	577,320
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,266,000	-	-	-	-	-	-	-	-	2,266,000
Building Permits	1,088,517	-	-	-	-	-	-	-	-	1,088,517
Building Permits/Special Projects	871,000	-	-	-	-	-	-	-	-	871,000
Local Option Sales Tax	555,464	-	-	-	-	-	-	-	-	555,464
Franchise Fee - Electric	392,858	-	-	-	-	-	-	-	-	392,858
Franchise Fee -Beach	300,000	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	155,000	-	-	-	-	-	-	-	-	155,000
Fines & Forfeitures	45,900	-	-	-	-	-	10,000	-	-	55,900
Interest Revenue	100,000	5,000	10,000	25,000	-	20,000	-	-	20,000	180,000
Solid Waste Collections	571,815	-	-	-	-	-	-	-	-	571,815
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	363,993	2,737,602	3,101,595
Total Revenues & Other Sources	6,538,754	1,565,667	494,000	1,032,760	45,000	597,320	10,000	363,993	2,757,602	13,405,096
Expenditures & Uses :										
Salary and Benefits/Regular Employees	1,504,929	-	-	131,690	-	-	-	60,940	-	1,697,559
Salary and Benefits/Deputies	28,504	385,000	-	-	-	-	-	-	-	413,504
Public Safety/CCSO Contract	128,049	-	-	561,951	-	-	-	-	-	690,000
Utilities & Supplies	151,539	-	25,000	2,500	-	71,750	-	3,053	-	253,842
Advertising	6,200	-	-	-	-	-	-	-	-	6,200
Communication	53,780	-	-	-	-	-	-	-	-	53,780
Waste Management	927,000	-	30,000	53,000	-	-	-	-	-	1,010,000
Printing	28,000	-	-	-	-	-	-	-	-	28,000
Professional Services	177,000	-	-	-	-	-	-	-	-	177,000
Consulting	86,000	-	-	-	-	-	-	-	-	86,000
Maintenance	329,224	-	14,200	-	-	148,000	-	-	-	491,424
Insurance	121,098	-	-	-	-	-	-	-	-	121,098
Travel & Training	58,500	-	-	-	-	-	-	-	-	58,500
Rentals	46,500	-	-	-	-	-	-	-	-	46,500
Tourism Related Cost	-	1,184,700	427,665	19,500	-	-	-	297,000	-	1,928,865
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	479,000	-	-	35,000	-	-	-	-	-	514,000
Other	149,353	-	-	-	-	-	10,000	3,000	-	162,353
Contingency	50,000	-	-	-	-	-	-	-	-	50,000
Debt Service	-	-	-	-	-	-	-	-	370,586	370,586
Transfers Out	488,586	-	-	1,425,545	50,000	1,137,464	-	-	-	3,101,595
Total Expenditures & Uses	4,963,263	1,569,700	496,865	2,229,185	50,000	1,357,214	10,000	363,993	370,586	11,410,806
Change in Fund Balance	\$ 1,575,491	\$ (4,033)	\$ (2,865)	\$ (1,196,425)	\$ (5,000)	\$ (759,894)	\$ -	\$ -	\$ 2,387,016	\$ 1,994,290

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 GENERAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,266,000	\$ 66,000	3%	\$ 66,000	3%	Based on the trend-3% increase
STATE ACCOMMODATIONS TAX	140,000	140,000	110,000	112,200	(27,800)	-20%	2,200	2%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	375,000	375,000	375,000	571,815	196,815	52%	196,815	52%	Based on the new fee schedule
PLANNING FEES	-	-	-	10,000	10,000	NA	10,000	NA	Based on actuals from Charleston County
BUILDING PERMITS	1,153,900	1,153,900	1,153,900	1,088,517	(65,383)	-6%	(65,383)	-6%	Projections reduced by \$100k for trade permits
BUILDING PERMITS/SPECIAL PROJECTS	-	-	285,000	871,000	871,000	NA	586,000	206%	Estimate for permits for KIGR commercial projects
LOCAL OPTIONS SALES TAX	534,100	534,100	534,100	555,464	21,364	4%	21,364	4%	Based on the trend-4% increase
FRANCHISE FEE - ELECTRIC	417,908	417,908	392,858	392,858	(25,050)	-6%	-	0%	Based on trend
FRANCHISE FEE - BEACH SERVICE	230,000	230,000	230,000	300,000	70,000	30%	70,000	30%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	155,000	155,000	155,000	155,000	-	0%	-	0%	Based on the contract
COURT FEES, FINES & FORF	15,000	15,000	45,000	45,900	30,900	206%	900	2%	Based on the trend
INTEREST REVENUE	25,000	25,000	100,000	100,000	75,000	300%	-	0%	About 1% rate of return on investments
MISCELLANEOUS REVENUE	39,000	39,000	35,000	35,000	(4,000)	-10%	-	0%	Based on the current year
TOTAL REVENUES & OTHER SOURCES	\$ 5,319,908	\$ 5,319,908	\$ 5,650,858	\$ 6,538,754	1,218,846	23%	887,896	16%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 GENERAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications/Notes
EXPENDITURES:									
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	1,578,191	1,578,191	1,495,955	1,697,559	119,368	8%	201,604	13%	Salaries for current employees
SALARIES	1,100,550	1,100,550	1,070,207	1,208,000	107,450	10%	137,793	13%	
OVERTIME	8,700	8,700	5,500	8,700	-	0%	3,200	58%	
BENEFITS	337,067	337,067	305,648	352,383	15,316	5%	46,735	15%	
PAYROLL TAXES	119,780	119,780	107,600	121,476	1,696	1%	13,876	13%	
TUITION REIMBURSEMENT	17,595	17,595	7,000	7,000	(10,595)	-60%	-	0%	
SALARIES, PR TAXES & BENEF/DEPUTIES	626,127	626,127	626,127	413,504	(212,623)	-34%	(212,623)	-34%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	-	-	-	690,000	690,000	NA	690,000	NA	Deputies contracted with CCSO
UTILITIES & SUPPLIES:									
UTILITIES	113,800	113,800	113,800	160,000	46,200	41%	46,200	41%	Based on current year actuals and estimates for the New Town Hal
GENERAL	63,460	63,460	72,052	75,842	12,382	20%	3,790	5%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	31,000	31,000	20,487	18,000	(13,000)	-42%	(2,487)	-12%	Estimate for new computers, small equipment
ADVERTISING	6,200	6,200	6,200	6,200	-	0%	-	0%	Based on current year actuals
COMMUNICATION									
CELL PHONES & IPADS	21,495	21,495	18,833	21,780	285	1%	2,947	16%	Based on current year actuals
REGULAR PHONES	30,000	30,000	30,000	32,000	2,000	7%	2,000	7%	Based on current year actuals
WASTE MANAGEMENT	982,000	982,000	972,086	1,055,000	73,000	7%	82,914	9%	Based on Carolina Waste contract , plus office cleaning and misc
PRINTING	24,000	24,000	30,000	28,000	4,000	17%	(2,000)	-7%	Based on current year actuals
PROFESSIONAL SERVICES	165,000	165,000	160,335	177,000	12,000	7%	16,665	10%	Town Attorney, 3rd party inspector and annual audit
CONSULTING	85,800	85,800	101,000	86,000	52,200	61%	(15,000)	-15%	Estimate for various consulting work
MAINTENANCE	405,224	405,224	448,700	446,424	41,200	10%	(2,276)	-1%	Based on current year actuals
INSURANCE	87,673	87,673	107,898	121,098	33,425	38%	13,200	12%	IRF announced 10-16% increase
TRAVEL & TRAINING	71,765	71,765	54,000	58,500	(13,265)	-18%	4,500	8%	Based on current year actuals
RENTALS	69,392	69,392	46,500	46,500	(22,892)	-33%	-	0%	Based on current year actuals
TOURISM & RECREATIONS	604,665	604,665	574,665	534,665	(70,000)	-12%	(40,000)	-7%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	-	0%	-	0%	
CAPITAL OUTLAY	300,000	300,000	280,000	514,000	214,000	71%	234,000	84%	
OTHER	159,453	159,453	155,065	136,300	(23,153)	-15%	(18,765)	-12%	Based on current year actuals
CONTINGENCY	50,000	50,000	50,000	50,000	-	0%	-	NA	
NON BUDGETED COST	-	-	277,038	-	-	NA	(277,038)	-100%	
TOTAL EXPENDITURES	5,625,245	5,625,245	5,790,742	6,518,372	893,127	16%	727,631	13%	
ALLOCATION TO SATAX	613,000	613,000	613,000	485,000	(128,000)	-21%	(128,000)	-21%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	471,529	471,529	471,529	491,865	20,336	4%	20,336	4%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	288,118	288,118	288,118	786,141	498,023	173%	498,023	173%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	219,750	219,750	-	0%	-	0%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
TOTAL NET EXPENDITURES	3,976,540	3,976,540	4,198,345	4,474,677	502,769	13%	276,332	7%	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	726,617	726,617	840,540	370,586	(356,031)	-49%	(469,954)	-56%	
EXCESS OF REVENUES OVER EXPENDITURES	498,753	498,753	493,973	1,575,491	1,076,738	NA	1,081,518	219%	
TOTAL OTHER FINANCING USES/ SOURCES	1,343,370	1,343,370	1,452,513	2,064,077	720,707	54%	611,564	42%	
TOTAL EXPENDITURES & OTHER USES	\$ 5,319,910	\$ 5,319,910	\$ 5,650,858	\$ 6,538,754	\$ 1,218,844	23%	\$ 887,896	16%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40200 - ADMINISTRATION									
<u>TOWN ADMINISTRATION</u>									
SALARIES - REGULAR EMPLOYEES	\$ 193,411	\$ 193,411	\$ 165,222	\$ 174,000	\$ (19,411)	-10%	\$ 8,778	5%	Salaries for Town Administrator, clerk
OVERTIME	1,200	1,200	500	1,200	-	0%	700	140%	
SALARIES - TEMPORARY	25,000	25,000	7,175	25,000	-	0%	17,825	248%	
INSURANCE - MEDICAL	33,949	33,949	16,923	18,030	(15,919)	-47%	1,107	7%	
FICA ER MATCH	14,796	14,796	12,796	13,308	(1,488)	-10%	512	4%	
RETIREMENT MATCH	29,877	29,877	24,527	27,363	(2,514)	-8%	2,836	12%	
WORKERS COMPENSATION COSTS	37,500	37,500	31,086	35,000	(2,500)	-7%	3,914	13%	
CATERING COSTS	30,000	30,000	40,000	30,000	-	0%	(10,000)	-25%	Christmas Dinner - \$15K; Misc. Meals - \$5K; Staff Appreciation Event - \$10K
PROFESSIONAL SERVICES	130,000	130,000	130,000	85,000	(45,000)	-35%	(45,000)	-35%	Town Planner moved to Development Services; Town Attorney - \$85K;
CONSULTANTS	25,000	25,000	15,000	10,000	(15,000)	-60%	(5,000)	-33%	Other consultant work - \$10K
TELEPHONE-CELL	2,400	2,400	2,400	2,400	-	0%	-	0%	Based on cost for 1 cell phone and 2 iPads
TRAVEL & TRAINING	15,000	15,000	15,000	12,000	(3,000)	-20%	(3,000)	-20%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T) & training for Petra (Clerk Institute)
DUES	4,450	4,450	4,450	4,450	-	0%	-	0%	Based on current year actuals
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for advertising cost
COMMUNITY ACTIVITIES	15,000	15,000	15,000	15,000	-	0%	-	0%	Hurricane Awareness Event - \$5K; Volunteer Appreciation Event - \$5K; and \$5,000 other various community activity
COMMUNITY OUTREACH	150,000	150,000	150,000	150,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OFFICE	10,000	10,000	13,000	15,000	5,000	50%	2,000	15%	Based on current year actuals
SUPPLIES - OTHER	12,000	12,000	15,000	15,000	3,000	25%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc
BOOKS & PERIODICALS	2,000	2,000	2,000	2,000	-	0%	-	0%	Municide copies of supplement to zoning, SC Code of Laws
MISCELLANEOUS EXPEND	15,000	15,000	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	-	-	-	2,500	2,500	NA	2,500	NA	Computer for Town Clerk
	<u>752,583</u>	<u>752,583</u>	<u>681,079</u>	<u>658,251</u>	<u>(94,332)</u>	<u>-14%</u>	<u>(22,828)</u>	<u>-3%</u>	
<u>COUNCIL DEPARTMENT</u>									
RENTAL - FACILITIES COST	6,500	6,500	6,500	6,500	-	0%	-	0%	
TRAVEL & TRAINING	10,000	10,000	500	5,000	(5,000)	-50%	4,500	900%	Mainly HLAD and MASC Annual Meeting
TELEPHONE-CELL	4,500	4,500	2,472	4,500	-	0%	2,028	82%	
SUPPLIES - OFFICE	500	500	1,000	1,000	500	NA	-	0%	
	<u>21,500</u>	<u>21,500</u>	<u>10,472</u>	<u>17,000</u>	<u>(4,500)</u>	<u>-21%</u>	<u>6,528</u>	<u>62%</u>	
TOTAL ADMINISTRATION	\$ 774,083	\$ 774,083	\$ 691,551	\$ 675,251	\$ (98,832)	-13%	(16,300)	-2%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 149,011	\$ 149,011	\$ 132,733	\$ 155,000	\$ 5,989	4%	\$ 22,267	17%	Salaries for Town's biologist and an assistant
FICA ER MATCH	11,399	11,399	9,413	11,790	391	3%	2,377	25%	
INSURANCE - MEDICAL	25,401	25,401	25,503	27,254	1,853	7%	1,751	7%	
RETIREMENT MATCH	23,206	23,206	22,007	25,440	2,234	10%	3,433	16%	
PROFESSIONAL SERVICES	1,000	1,000	1,000	1,000	-	0%	-	0%	Wildlife survey assistance
REPAIR AND MAINT - VEHICLES	3,500	3,500	2,000	5,000	1,500	43%	3,000	150%	3 vehicles (Toyota Tacoma, Massimo UTV, Amphibious Vehicle)
TELEPHONE-CELL	3,003	3,003	3,000	3,000	(3)	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,000	2,000	-	0%	-	0%	ArcGIS (\$1500)
INSURANCE-AUTO	705	705	705	776	71	10%	71	10%	Toyota Tacoma
DUES	400	400	400	400	-	0%	-	0%	
SUBSCRIPTIONS	1,200	1,200	600	600	(600)	-50%	-	0%	
PRINTING	1,000	1,000	7,000	1,000	-	0%	(6,000)	-86%	
TRAVEL & TRAINING	4,000	4,000	3,500	3,500	(500)	-13%	-	0%	Based on current year actuals
ARIAL PHOTOGRAPHY	30,000	30,000	30,000	-	(30,000)	-100%	(30,000)	-100%	
TURTLE PATROL EXPENDITURES	4,500	4,500	4,500	4,500	-	0%	-	0%	
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%	Monthly monitoring, plantings, maintenance
RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	Bobcat GPS, Bird Banding, Alligator GPS
COMMUNITY OUTREACH PROGRAMS	2,000	2,000	2,000	4,500	2,500	125%	2,500	125%	School groups and OWLS
KI CONSERVANCY	35,000	35,000	35,000	25,000	(10,000)	-29%	(10,000)	-29%	SLR, Landscape Revitalization, bridge signage
FISH STUDIES & EQUIPMENT	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%	Funding for projects contingent on Town's approval
POND MANAGEMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	Tissue Testing, Pond Stocking
SUPPLIES - OFFICE	5,000	5,000	5,000	5,000	-	0%	-	0%	Monthly monitoring, plantings, maintenance
SUPPLIES OTHER	700	700	500	500	(200)	-29%	-	0%	
SUPPLIES OTHER	1,500	1,500	1,200	1,200	(300)	-20%	-	0%	
UNIFORMS	1,200	1,200	1,500	1,500	300	25%	-	0%	
VEHICLES	-	-	-	35,000	35,000	NA	35,000	NA	Replace 2012 Tundra
BOOKS & PERIODICALS	200	200	200	200	-	0%	-	0%	
EQUIPMENT - MINOR	2,000	2,000	2,000	2,000	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	2,500	2,500	1,000	2,500	-	0%	1,500	150%	
TOTAL DEPARTMENT EXPENDITURES	539,425	539,425	521,761	519,659	(19,766)	-4%	(2,102)	0%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFITS	125,410	125,410	113,794	131,690					
VEHICLES	-	-	-	35,000					
TURTLE PATROL COST	4,500	4,500	4,500	4,500					
	<u>129,910</u>	<u>129,910</u>	<u>118,294</u>	<u>171,190</u>					
	234,925								
ALLOCATION TO COUNTY ATAX									
RESEARCH	45,000	45,000	45,000	45,000					
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000					
KI CONSERVANCY	77,000	77,000	77,000	70,000					
PROGRAMS	35,000	35,000	35,000	25,000					
ARIAL PHOTOGRAPHY	30,000	30,000	30,000	-					
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000					
POND MANAGEMENT	5,000	5,000	5,000	5,000					
	<u>294,000</u>	<u>294,000</u>	<u>294,000</u>	<u>231,000</u>					
TOTAL NET EXPENDITURES	\$ 115,514	\$ 115,514	\$ 109,467	\$ 117,469	\$ 1,954	2%	\$ 8,002	7%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 1 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40300 - FINANCIAL									
SALARIES - REGULAR EMPLOYEES	\$ 163,017	\$ 163,017	\$ 202,209	\$ 211,000	\$ 47,983	29%	\$ 8,791	4%	Salaries for the treasurer, 2 accountants and receptionist (Increase due to move receptionist to finance from admin)
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	25,177	25,177	29,584	33,731	8,554	34%	4,147	14%	
FICA ER MATCH	12,471	12,471	15,469	16,088	3,617	29%	619	4%	
RETIREMENT MATCH	23,461	23,461	29,116	32,399	8,938	38%	3,283	11%	
AUDITING COSTS	35,000	35,000	30,335	32,000	(3,000)	-9%	1,665	5%	Based on the contract
PROFESSIONAL SERVICES	12,000	12,000	5,000	5,000	(7,000)	-58%	-	0%	Estimate for consulting/ legal cost
TELEPHONE-CELL	972	972	868	868	(104)	-11%	-	0%	Based on current year actuals -1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	170,000	170,000	152,906	130,000	(40,000)	-24%	(22,906)	-15%	Cost for ADP-\$50K, Integral Solution-\$55K, VC3 web hosting-\$1.2K, misc.-\$23.8K.
TRAVEL & TRAINING	10,000	10,000	10,000	10,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
DUES	1,000	1,000	500	500	(500)	-50%	-	0%	Cost for membership to MASC and GFOA
PRINTING COSTS	2,000	2,000	2,000	5,000	3,000	150%	3,000	150%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	10,000	10,000	10,000	8,000	(2,000)	-20%	(2,000)	-20%	Postage for day to day business, business license and utility billing mailing
SUPPLIES - OTHER	1,500	1,500	1,500	1,500	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	500	500	500	500	-	0%	-	0%	Estimate for periodicals
BANK COSTS	25,000	25,000	30,000	30,000	5,000	20%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$20K, merchant fees-\$10K
COMPUTER & SOFTWARE - MINOR	5,000	5,000	5,987	75,600	70,600	1412%	69,613	NA	Estimate for new business license software \$75K and Log me in software
TOTAL DEPARTMENT EXPENDITURES	502,098	502,098	530,974	597,186	95,088	19%	66,212	12%	
ALLOCATION TO COURT DEPARTMENT	16,963	16,963	16,963	16,963	(0)	0%	-	0%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 485,135	\$ 485,135	\$ 514,011	\$ 580,223	\$ 95,088	20%	\$ 66,212	13%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 91,121	\$ 91,121	\$ 92,890	\$ 97,000	\$ 5,879	6%	4,110	4%	Salaries for Communication Specialist and Assistant
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	14,689	14,689	14,591	15,523	834	6%	932	6%	
FICA ER MATCH	6,971	6,971	7,106	7,390	420	6%	284	4%	
RETIREMENT MATCH	12,486	12,486	12,587	15,223	2,737	22%	2,636	21%	
TELEPHONE-CELL	1,800	1,800	921	720	(1,080)	-60%	(201)	-22%	Cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	8,300	8,300	8,000	8,000	(300)	-4%	-	0%	Adobe and Constant contact membership
PRINTING COSTS	6,400	6,400	5,000	6,000	(400)	-6%	1,000	20%	Estimate for magnets for renting program
PRINTING - TOWN NOTES	14,400	14,400	16,000	16,000	1,600	11%	-	0%	Cost for printing Town Notes
TRAVEL & TRAINING	3,500	3,500	3,500	4,000	500	14%	500	14%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	1,200	1,200	1,200	1,200	-	0%	-	0%	Estimate for office supplies
SUPPLIES - OTHER	600	600	600	600	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	5,000	5,000	5,000	6,000	1,000	20%	1,000	20%	Customized Town app creation
MISCELLANEOUS EXPEND	5,000	5,000	2,000	1,000	(4,000)	-80%	(1,000)	-50%	
TOTAL DEPARTMENT EXPENDITURES	173,466	173,466	171,394	180,656	7,190	4%	9,262	5%	
ALLOCATION TO ARTS & CULTURAL FUND	48,539	48,539	48,539	60,940	12,401	26%	12,401	26%	75% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	124,927	124,927	122,855	119,716	(5,211)	-4%	(3,139)	-3%	
Department: 40600 - COURT DEPARTMENT									
SALARIES - REGULAR EMPLOYEES	12,360	12,360	12,360	12,854	494	4%	494	4%	30% of finance clerk salary
INSURANCE - MEDICAL	1,847	1,847	1,847	1,976	129	7%	129	7%	
FICA ER MATCH	946	946	946	984	38	4%	38	4%	
RETIREMENT MATCH	1,676	1,676	1,676	1,844	168	10%	168	10%	
TELEPHONE-CELL	1,200	1,200	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	2,200	2,200	1,500	1,500	(700)	-32%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	260	260	260	260	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	200	200	1,700	200	-	0%	(1,500)	-88%	
\$ 20,689	\$ 20,689	\$ 21,489	\$ 20,818	\$ 129	1%	\$ (671)	-3%		

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40900 - PUBLIC SAFETY DEPARTMENT									
SALARIES - DEPUTIES	\$ 501,648	\$ 501,648	\$ 501,648	\$ 336,772	\$ (164,876)	-33%	\$ (164,876)	-33%	Based on the current contract for 2nd and 3rd shift
OVERTIME	10,000	10,000	10,000	5,000	(5,000)	-50%	(5,000)	-50%	
FICA ER MATCH	45,100	45,100	45,100	26,268	(18,832)	-42%	(18,832)	-42%	
RETIREMENT MATCH	69,379	69,379	69,379	45,464	(23,915)	-34%	(23,915)	-34%	
COUNTY DEPUTY VEHICLE FEES	16,000	16,000	16,000	7,300	(8,700)	-54%	(8,700)	-54%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	9,000	9,000	9,000	3,255	(5,745)	-64%	(5,745)	-64%	
CCSO CONTRACT	-	-	-	690,000	690,000	NA	690,000	NA	Based on the assumption 1st shift is contracted with CCSC
TOTAL DEPARTMENT EXPENDITURES	651,127	651,127	651,127	1,114,059	462,932	71%	462,932	71%	
ALLOCATION TO STATE ATAX	423,000	423,000	423,000	385,000	(38,000)	-9%	(38,000)	-9%	Salaries and payroll taxes allocated to SATAX
ALLOCATION TO LOCAL ATAX	109,208	109,208	109,208	561,951	452,743	NA	452,743	NA	Salaries and payroll taxes allocated to LATAX
TOTAL NET EXPENDITURES	228,127	228,127	228,127	167,109	48,189	21%	48,189	21%	
Department: 40800 - PUBLIC WORKS									
SALARIES	-	-	68,706	81,000	81,000	NA	12,294	15%	Salary for 1 employee
INSURANCE - MEDICAL	-	-	10,668	11,387	11,387	NA	719	6%	
FICA ER MATCH	-	-	5,933	6,171	6,171	NA	237	4%	
RETIREMENT MATCH	-	-	12,401	15,223	15,223	NA	2,822	19%	
REPAIR AND MAINT - VEHICLES	-	-	-	3,000	3,000	NA	3,000	100%	
TELEPHONE-CELL	-	-	1,472	1,472	1,472	NA	-	0%	
INSURANCE-AUTO	-	-	-	1,370	1,370	NA	1,370	100%	
VEHICLE	-	-	-	30,000	30,000	NA	30,000	100%	New vehicle-Toyota Tacoma
TRAVEL & TRAINING	-	-	-	3,000	3,000	NA	3,000	100%	
SUPPLIES - OFFICE	-	-	1,832	2,000	3,000	NA	168	8%	
UNIFORMS	-	-	460	800	800	NA	340	43%	
	\$ -	\$ -	\$ 101,472	\$ 155,422	\$ 156,422	NA	\$ 53,951	53%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 478,990	\$ 478,990	\$ 401,272	\$ 465,000	\$ (13,990)	-3%	\$ 63,728	16%	Salaries for Community Dev. Services (add Planner, move Rusty to Public Works
OVERTIME	3,500	3,500	1,000	3,500	-	0%	2,500	250%	
INSURANCE - MEDICAL	71,610	71,610	55,194	65,862	(5,748)	-8%	10,668	19%	
FICA ER MATCH	36,643	36,643	25,795.98	31,729	(4,914)	-13%	5,933	23%	
RETIREMENT MATCH	77,211	77,211	52,549	64,949	(12,262)	-16%	12,401	24%	
TUITION REIMBURSEMENT	17,595	17,595	7,000	7,000	(10,595)	-60%	-	0%	
ADVERTISING COSTS	1,200	1,200	1,200	1,200	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	5,000	5,000	-	0%	-	0%	Estimate for BZA meetings
PROFESSIONAL SERVICES	7,800	7,800	35,000	15,000	7,200	92%	(20,000)	-57%	Duncan & Parnell document services
CONSULTING	-	-	-	60,000	60,000	NA	60,000	NA	3rd party inspector
REPAIR AND MAINT - VEHICLES	19,824	19,824	19,824	19,824	-	0%	-	0%	An estimate for gas and repairs for 5 vehicles
REPAIR AND MAINT - SOFTWARE	600	600	600	600	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	7,620	7,620	6,500	7,620	-	0%	1,120	17%	Cost for 5 cell phones and 2 ipads
INSURANCE-AUTO	4,642	4,642	4,980	5,478	836	18%	498	10%	10% increase in premiums
DUES	4,035	4,035	4,035	4,035	-	0%	-	0%	Estimate for dues
VEHICLE	-	-	-	35,000	35,000	NA	35,000	NA	To replace 2013 Tundra
TRAVEL & TRAINING	27,065	27,065	20,000	19,500	(7,565)	-28%	(500)	-3%	Estimate for registration fees and travel to attend conferences and course
PRINTING	200	200	2,485	-	(200)	-100%	(2,485)	-100%	Decals printing moved to Finance department
SUPPLIES - OFFICE	4,200	4,200	4,200	7,482	3,282	78%	3,282	78%	Including departmental copies, and supplies
SUPPLIES - OTHER	2,960	2,960	2,960	2,960	-	0%	-	0%	Safety equipment-replacement of safety items in disaster go boxes
UNIFORMS	4,400	4,400	4,400	4,400	-	0%	-	0%	6-staff members uniforms
MISCELLANEOUS	-	-	120	120	120	NA	-	0%	Plate and registration check
EQUIPMENT MINOR	15,000	15,000	5,000	10,200	(4,800)	-32%	5,200	104%	IVR System, 3 radios
COMPUTER & SOFTWARE - MINOR	1,500	1,500	1,500	3,200	1,700	113%	1,700	113%	Computer for 3rd party inspector
	<u>\$ 791,595</u>	<u>\$ 791,595</u>	<u>\$ 660,614</u>	<u>\$ 839,659</u>	<u>\$ 48,064</u>	<u>6%</u>	<u>179,045</u>	<u>27%</u>	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 81,800	\$ 81,800	\$ 90,000	\$ 100,000	\$ 18,200	22%	\$ 10,000	11%	
SOLID WASTE DISPOSAL	915,000	915,000	915,000	957,000	42,000	5%	42,000	5%	Based on the new contract, beach excluded, plus \$10k clean area around trash pickup plus \$38Kmisc.
CUSTODIAL COSTS	25,000	25,000	15,000	45,000	20,000	80%	30,000	200%	Based on assumption \$1.2K/monthly office cleaning, \$300 monthly cleaning supplies, floor polishing-\$7k, windows cleaning -\$2.4k
LANDSCAPING COSTS - MINOR	180,000	180,000	210,000	220,000	40,000	22%	10,000	5%	Based on the contract \$160K plus estimate for mulch \$40k and misc-20k
BEACH PATROL COSTS	299,165	299,165	299,165	299,165	-	0%	-	0%	Based on the contract with Island Services
BEACH UPKEEP	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Based on the contract with Carolina Waste, plus \$10k for vehicle access repairs
REPAIR & MAINT - BUILDING	3,000	3,000	30,000	32,000	29,000	967%	2,000	7%	HVAC, generator annual service, window cleaning , and curb cuts
REPAIR AND MAINT - EQUIPMENT	3,000	3,000	13,000	5,000	2,000	67%	(8,000)	-62%	Light repairs and replacements at the Round A Bout
PEST CONTROL COSTS	2,400	2,400	6,820	7,000	4,600	192%	180	3%	Pest and mosquito control and termite bond
RENTAL-BUILDING	22,892	22,892	-	-	(22,892)	-100%	-	NA	
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - DATA PRO	305	305	395	454	149	49%	59	15%	15% increase in premiums
INSURANCE - LIAB/TOR	25,000	25,000	27,939	32,130	7,130	29%	4,191	15%	15% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPERTY	13,700	13,700	9,705	11,370	(2,330)	-17%	1,665	17%	12% increase in premiums
INSURANCE - D&O	35,000	35,000	30,405	34,966	(34)	0%	4,561	15%	15% increase in premiums
TELEPHONE - REGULAR	20,000	20,000	20,000	20,000	-	0%	-	0%	Based on current year actuals
EMERGENCY COMMUNICATION COST	10,000	10,000	10,000	12,000	2,000	20%	2,000	20%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	6,000	6,000	6,000	8,000	2,000	33%	2,000	33%	Estimate for building and surveillance cameras , request for additional camera
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	15,000	15,000	10,370	15,000	-	0%	4,630	45%	Based on current year actuals
ELECTRICITY COSTS	32,000	32,000	60,000	60,000	28,000	88%	-	0%	
SIGNS & FENCES - MINOR COSTS	100,000	100,000	80,000	6,000	(94,000)	-94%	(74,000)	-93%	Repairs to beach signage
EQUIPMENT - MINOR	-	-	-	30,000	30,000	NA	30,000	100%	Interior lift
STORM CLEAN UP	-	-	277,038	-	-	NA	(277,038)	-100%	
	1,878,262	1,878,262	2,199,837	1,995,084	116,822	6%	(204,753)	-9%	
ALLOCATION TO STATE ATAX	190,000	190,000	195,000	100,000	(90,000)	-47%	(95,000)	-49%	Beach Patrol
ALLOCATION TO COUNTY ATAX	172,529	172,529	166,365	260,865	88,336	51%	94,500	57%	
ALLOCATION TO LOCAL ATAX	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	219,750	219,750	215,938	219,750	-	0%	3,812	2%	
TOTAL NET EXPENDITURES	\$ 1,253,983	\$ 1,253,983	\$ 1,580,534	\$ 1,361,469	107,486	9%	(219,065)	-14%	

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 100,000	50%	\$ 100,000	50%	Estimate for Parkway
GENERAL INSURANCE - BRIDGE	6,000	6,000	28,789	29,077	23,077	385%	288	1%	Estimate for bridge insurance
PROFESSIONAL SERVICES	40,000	40,000	40,000	50,000	10,000	25%	10,000	25%	Estimate for misc engineering
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>247,000</u>	<u>247,000</u>	<u>269,789</u>	<u>380,077</u>	<u>133,077</u>	<u>54%</u>	<u>110,288</u>	<u>41%</u>	
Department: 41400 - CERT TEAM									
CERT TEAM	3,000	3,000	3,000	3,000	-	0%	-	0%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 STATE ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,632,000	\$ 1,632,000	\$ 1,530,066	\$ 1,560,667	\$ (71,333)	-4%	\$ 30,601	2%	Estimated 2 % decrease based on recent collections
INTEREST REVENUE	-	-	5,000	5,000	5,000	NA	-	0%	
	<u>1,632,000</u>	<u>1,632,000</u>	<u>1,535,066</u>	<u>1,565,667</u>	<u>(66,333)</u>	-4%	<u>30,601</u>	<u>2%</u>	
EXPENDITURES:									
PROMOTIONAL FUND	509,600	509,600	459,020	469,700	(39,900)	-8%	10,680	2%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>1,128,000</u>	<u>1,128,000</u>	<u>1,128,000</u>	<u>1,100,000</u>	<u>(28,000)</u>	<u>-2%</u>	<u>(28,000)</u>	<u>-2%</u>	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	<u>1,637,600</u>	<u>1,637,600</u>	<u>1,587,020</u>	<u>1,569,700</u>	<u>(67,900)</u>	-4%	<u>(17,320)</u>	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ (5,600)</u>	<u>\$ (5,600)</u>	<u>\$ (51,954)</u>	<u>\$ (4,033)</u>	<u>\$ 1,567</u>	<u>-28%</u>	<u>\$ 47,921</u>	<u>-92%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 COUNTY ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 422,000	\$ 422,000	\$ 422,000	\$ 484,000	\$ 62,000	15%	\$ 62,000	15%	15% increase
INTEREST REVENUE	5,000	5,000	10,000	10,000	5,000	100%	-	0%	Based on current year actuals
TOTAL CATAX REVENUES	427,000	427,000	432,000	494,000	67,000	16%	62,000	14%	
EXPENDITURES:									
WATER & SEWAGE	4,375	4,375	8,000	15,000	10,625	243%	7,000	88%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	500	500	5,000	5,000	4,500	900%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	50% allocation from GF
PEST CONTROL COSTS	250	250	500	500	250	100%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500	-	0%	-	0%	
SECURITY SYSTEM COSTS	186	186	200	200	14	8%	-	0%	50% allocation from GF
AERIAL PHOTOGRAPHY	30,000	30,000	30,000	-	(30,000)	-100%	(30,000)	NA	
BEACH PATROL COSTS	299,165	299,165	299,165	299,165	-	0%	-	0%	Contract with Island Beach Services
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	80,000	(20,000)	-20%	(20,000)	-20%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	77,000	77,000	77,000	70,000	(7,000)	-9%	(7,000)	-9%	
ENVIRONMENTAL RESEARCH	45,000	45,000	45,000	45,000	-	0%	-	0%	Bobcats GPS, Bird banding, Interns, Alligators
EDUCATIONAL PROGRAMS	35,000	35,000	35,000	22,500	(12,500)	-36%	(12,500)	-36%	
FISH STUDIES & EQUIPMENT	7,000	7,000	7,000	6,000	(1,000)	-14%	(1,000)	-14%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	5,000	5,000	5,000	-	0%	-	NA	
ELECTRICITY COSTS	4,000	4,000	10,000	10,000	6,000	150%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	645,976	645,976	660,365	596,865	(49,111)	-8%	(63,500)	-10%	
FUND ALLOCATIONS TO OTHER FUNDS:									
ALLOCATE TO SATAX	(190,000)	(190,000)	(195,000)	(100,000)	90,000	-47%	95,000	-49%	
TOTAL LATAX FUND EXPEND, ALLOCATIONS	455,976	455,976	465,365	496,865	40,889	9%	31,500	7%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (28,976)	\$ (28,976)	\$ (33,365)	\$ (2,865)	\$ 116,111	-401%	\$ 125,500	-376%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 LOCAL ACCOMMODATION TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 988,000	\$ 988,000	\$ 988,000	\$ 1,007,760	\$ 19,760	2%	\$ 19,760	2%	Based on the trend-2% increase
INTEREST REVENUE	5,000	5,000	25,000	25,000	-	0%	-	0%	Based on current year actuals
TOTAL LATAX REVENUES	993,000	993,000	1,013,000	1,032,760	19,760	2%	19,760	2%	
EXPENDITURES :									
SALARIES - REGULAR EMPLOYEES	89,407	89,407	79,640	93,000	3,593	4%	13,360	17%	60% of the biologists payroll
FICA ER MATCH	6,840	6,840	5,648	7,074	234	3%	1,426	25%	
INSURANCE - MEDICAL	15,240	15,240	15,302	16,352	1,112	7%	1,050	7%	
RETIREMENT MATCH	13,924	13,924	13,204	15,264	1,340	10%	2,060	16%	
DEPUTIES COST	109,208	109,208	-	561,951	452,743	415%	561,951	NA	
BEACH UPKEEP	42,000	42,000	42,000	53,000	11,000	26%	11,000	26%	Based on the contract with Carolina Waste, plus \$10k for vehicle access repairs
TURTLE PATROL	4,500	4,500	4,500	4,500	-	0%	-	0%	
VEHICLE	-	-	-	35,000	35,000	NA	35,000	NA	
COMMUNITY OUTREACH MOTORING RETREAT	-	-	-	15,000	15,000	100%	15,000	100%	Recommended by W&M
PRINTING COSTS	7,000	7,000	-	-	(7,000)	-100%	-	NA	
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	-	0%	-	NA	
TOTAL LATAX EXPENDITURES	290,619	290,619	162,794	803,641	513,022	177%	640,847	394%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS :									
TRANSFER TO ARTS & CULTURAL FUND	219,361	219,361	219,361	223,993	4,631	2%	4,631	2%	
TRANSFER TO CAPITAL FUND	200,000	200,000	200,000	1,201,552	1,001,552	501%	1,001,552	501%	Future Beach Renurish -20% of LATAX revenue, plus one time \$1M transfer
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	709,980	709,980	582,155	2,229,185	1,519,205	214%	1,006,183	173%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 283,020	\$ 283,020	\$ 430,845	\$ (1,196,425)	\$ (1,499,445)	-530%	\$ (1,627,270)	-378%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 BEVERAGE PERMITS FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
REVENUES:									
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	45,000	45,000	45,000	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
	50,000	50,000	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 HOSPITALITY TAX FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
REVENUES:									
HOSPITALITY TAX	\$ 566,000	\$ 566,000	\$ 566,000	\$ 577,320	\$ 11,320	2%	\$ 11,320	2%	Based on the trends-2% increase
INTEREST REVENUE	5,000	5,000	20,000	20,000	15,000	300%	-	0%	Based on current year actuals
TOTAL HOSPITALITY TAX REVENUES	571,000	571,000	586,000	597,320	26,320	5%	11,320	2%	
EXPENDITURES:									
WATER & SEWAGE	68,750	68,750	68,750	68,750	-	0%	-	0%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerri son Parkway
LANDSCAPING COSTS - MINOR	133,000	133,000	133,000	133,000	-	0%	-	0%	Contract with Greenery for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	15,000	15,000	11,188	15,000	-	0%	3,812	34%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	Electricity for round a bout lights
TOTAL EXPENDITURES	219,750	219,750	215,938	219,750	-	0%	3,812	2%	
FUND TRANSFERS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	100,000	100,000	100,000	1,115,464	1,015,464	1015%	1,015,464	1015%	20% of Hospitality tax revenue and \$1M one time transfer for tourism related infrastructure
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	341,750	341,750	337,938	1,357,214	1,015,464	297%	1,019,276	302%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 229,250	\$ 229,250	\$ 248,062	\$ (759,894)	\$ (989,144)	-431%	\$ (1,007,956)	-406%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 ARTS & CULTURAL FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
SOURCES :									
TRANSFER FROM LATAH FUND	\$ 219,361	\$ 219,361	\$ 219,361	\$ 223,993	\$ 4,632	2%	\$ 4,631.72	2%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	-	0%	-	0%	
TICKET SALES	-	-	20,927	-	-	NA	(20,927)	-100%	
TOTAL SOURCES	359,361	359,361	380,288	363,993	4,632	1%	(16,295)	-4%	
EXPENDITURES:									
PAYROLL & RELATED EXPENSES	56,308	56,308	56,308	60,940	4,632	8%	4,632	8%	
OFFICE/PRINTING EXPENSES	3,053	3,053	3,053	3,053	-	0%	-	0%	
ARTS COUNCIL	115,000	115,000	125,927	115,000	-	0%	(10,927)	-9%	
ADMINISTRATIVE COST	3,000	3,000	5,000	3,000	-	0%	(2,000)	-40%	
CULTURAL EVENTS	182,000	182,000	190,000	182,000	-	0%	(8,000)	-4%	
TOTAL EXPENDITURES	359,361	359,361	380,288	363,993	-	0%	(20,927)	-53%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,632	1%	\$ 4,632	49%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 VICTIMS ASSISTANCE FUND

	2017-2018 Budget	2017-2018 Amended Budget	Annualized 2017/2018	2018-2019 Proposed Budget	FY 18 Budget \$ Change	FY 18 Budget % Change	FY 18 Projections \$ Change	FY 18 Projections % Change	Justifications
SOURCES :									
VICTIMS ASSISTANCE FEES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
TOTAL SOURCES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
EXPENDITURES:									
CONTRIBUTIONS TO VICTIMS PROGRAMS	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
TOTAL EXPENDITURES	2,000	2,000	10,000	10,000	8,000	400%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/19
 CAPITAL FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
REVENUES & SOURCES :									
TRANSFER FROM GENERAL FUND	\$ 726,617	\$ 726,617	\$ 840,540	\$ 370,586	\$ (356,031)	-49%	\$ (469,954)	-56%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	200,000	200,000	200,000	1,201,552	1,001,552	501%	1,001,552	501%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	100,000	100,000	100,000	1,115,464	1,015,464	1015%	1,015,464	1015%	
INTEREST	-	-	10,000	20,000	20,000	NA	10,000	100%	
TOTAL REVENUES & SOURCES	1,076,617	1,076,617	1,200,540	2,757,602	1,680,985	- 156%	1,547,062	129%	
EXPENDITURES:									
MUNICIPAL BUILDING/CONSTRUCTION	355,648	355,648	469,238	-	(355,648)	-100%	(469,238)	-100%	
DEBT SERVICE/PRINCIPAL	333,000	333,000	333,333	333,333	333	NA	-	NA	
DEBT SERVICE/ INTEREST	37,969	37,969	37,969	37,253	(716)	-2%	(716)	-2%	
TOTAL EXPENDITURES	726,617	726,617	840,540	370,586	(356,031)	-49%	(469,954)	-56%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 350,000	\$ 350,000	\$ 360,000	\$ 2,387,016	\$ 2,037,016	582%	\$ 2,017,016	560%	

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

Capital Expenditures	Annualized FY2018	Budget Draft FY2019	Projected FY2020	Projected FY2021	Projected FY2022	Projected FY2023
Building/Construction Cost	\$ 442,409	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Renourishment	119,000	-	1,000,000	-	-	-
Beachwalker Drainage Repair	45,647	-	-	-	-	-
KI Parkway Resurfacing	94,945	-	-	-	-	-
KI Parkway Geotechnical Evaluation	-	-	-	-	-	-
KI Parkway Resurfacing Engineering	-	300,000	2,000,000	-	-	-
KI Bridge Repair	58,000	-	-	-	-	-
Kiawah River Shoreline Erosion	-	-	-	-	-	-
Turn Lane on Beachwalker Drive	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	-	32,000	-	-	-
· Building Department	-	-	-	60,000	-	-
· Code Enforcement	-	36,000	-	-	36,000	-
· Public Works	-	30,000	-	-	-	-
· Wildlife/Turtle Patrol	-	36,000	30,000	-	-	-
Equipment	-	30,000	2,000	-	-	6,000
Computers & Software	-	88,000	-	4,000	-	-
Total Capital Expenditures	\$ 760,001	\$ 520,000	\$ 3,064,000	# \$ 64,000	\$ 36,000	\$ 6,000