

**TOWN OF KIAWAH ISLAND**  
**ORDINANCE 2020-05**

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2020-2021 BUDGET FOR  
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA  
(7/1/20 THROUGH 6/30/21)**

**WHEREAS**, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2020-2021; and

**WHEREAS**, Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that certain acts by municipal councils be done by ordinance, including the adoption of a budget; and

**WHEREAS**, the annual budget shall be based upon estimated revenues and shall provide appropriations for Town operations and debt service for all Town departments; and

**WHEREAS**, South Carolina law requires that a duly noticed public hearing be held prior to the adoption of a municipal budget; and

**WHEREAS**, this duly noticed public hearing was held on the 2<sup>nd</sup> of June 2020, the public had an opportunity to comment on the proposed budget; and

**NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AND IT IS ORDAINED BY THE AUTHORITY OF SAID COUNCIL.**

**Section 1**      **Purpose**

This Ordinance is adopted to provide the Town of Kiawah Island with an operating budget for Fiscal Year 2020-2021.

**Section 2**      **Creation of the Fiscal Year 2020-2021 Budget for the Town of Kiawah Island, South Carolina**

By passage of this Ordinance, the Town of Kiawah Island adopts as its budget for Fiscal Year 2020-2021 “**Exhibit A**”, incorporated fully herein by reference, said budget subject to all terms and restrictions pursuant to Ordinances 93-6 and 98-7 (ordinances establishing budget preparation and administrative procedures).

**Section 3**      **Budget Amendment**

Council reserves the right to amend and alter any appropriation contained herein.

**Section 4     Severability**

If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such part had not been included. If said Ordinance, or any provision thereof, is held to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

**Section 5     Effective Date and Duration**

This Ordinance shall be effective from July 1, 2020, to June 30, 2021.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 9<sup>th</sup> DAY OF JUNE 2020.

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Craig Weaver, Mayor

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Petra S. Reynolds, Town Clerk

First Reading: June 2, 2020  
Public Hearing: June 2, 2020  
Second Reading: June 9, 2020

Town of Kiawah Island  
 Budget FY2021 to Annualized Budget FY2020  
 All Funds Consolidated  
 Cash Basis

|   | Budgeted Sources & Uses |                       |                  |                               |              |
|---|-------------------------|-----------------------|------------------|-------------------------------|--------------|
|   | Budget FY 2020          | Annualized FY2020     | Budget FY2021    | FY2019 Annualized<br>Variance | %            |
| <b>Revenues*:</b>   |                         |                       |                  |                               |              |
| Building Permits  | \$ 1,121,173            | \$ 781,718            | \$ 664,493       | \$ (117,225)                  | -15%         |
| Building Permits/Special Projects                         | 650,000                 | -                     | -                | -                             | NA           |
| Business Licenses   | 2,333,980               | 2,733,980             | 2,267,184        | (466,796)                     | -17%         |
| Franchisee Fees   | 882,588                 | 798,794               | 856,184          | 57,390                        | 7%           |
| Local Option tax  | 572,128                 | 449,275               | 472,073          | 22,798                        | 5%           |
| State ATAX  | 1,695,198               | 1,217,439             | 1,356,025        | 138,586                       | 11%          |
| Local ATAX  | 1,037,993               | 618,926               | 734,510          | 115,584                       | 19%          |
| County ATAX   | 492,000                 | 354,000               | -                | (354,000)                     | -100%        |
| Hospitality Tax   | 588,866                 | 392,115               | 411,357          | 19,242                        | 5%           |
| Solid Waste Fees  | 566,000                 | 598,315               | 600,000          | 1,685                         | 0%           |
| Interest  | 345,000                 | 340,000               | 312,500          | (27,500)                      | -8%          |
| Other   | 180,000                 | 173,000               | 160,000          | (13,000)                      | -8%          |
| <b>Total Revenue</b>                                      | <b>10,464,926</b>       | <b>8,457,562</b>      | <b>7,834,325</b> | <b>(623,237)</b>              | <b>-7%</b>   |
| <b>Expenses**:</b>  |                         |                       |                  |                               |              |
| Salaries  | 1,231,833               | 1,226,692             | 1,273,140        | (46,449)                      | -4%          |
| Overtime  | 4,200                   | 3,200                 | 3,500            | (300)                         | -9%          |
| Benefits  | 381,710                 | 376,402               | 380,376          | (3,974)                       | -1%          |
| Payroll Tax   | 124,874                 | 120,024               | 125,543          | (5,518)                       | -5%          |
| <b>Employee Subtotal</b>                                  | <b>1,742,617</b>        | <b>1,726,318</b>      | <b>1,782,559</b> | <b>(56,241)</b>               | <b>-3%</b>   |
| Public Safety/Payroll and Related Cost/ Off Duty Deputies | 491,645                 | 455,869               | 439,014          | 16,855                        | 4%           |
| Public Safety/CCSO Contract                               | 502,748                 | 665,084               | 345,880          | 319,204                       | 48%          |
| STR Code Enforcement                                      | -                       | 288,580               | 288,580          | -                             | 0%           |
| Utilities & Supplies                                      | 243,200                 | 229,391               | 265,343          | (35,952)                      | -16%         |
| Advertising   | 4,500                   | 4,950                 | 4,500            | 450                           | 9%           |
| Communications  | 49,688                  | 46,178                | 51,820           | (5,642)                       | -12%         |
| Waste Management  | 1,013,000               | 1,004,000             | 1,034,080        | (30,080)                      | -3%          |
| Insurance   | 139,721                 | 108,570               | 140,556          | (31,986)                      | -29%         |
| Professional Services                                     | 140,000                 | 125,032               | 111,000          | 14,032                        | 11%          |
| Consultants   | 318,000                 | 574,363               | 61,500           | 512,863                       | 89%          |
| Maintenance   | 512,520                 | 433,799               | 453,160          | (19,361)                      | -4%          |
| Travel & Training   | 56,500                  | 46,200                | 53,300           | (7,100)                       | -15%         |
| Rentals   | 41,000                  | 41,000                | 41,000           | -                             | 0%           |
| Tourism & Recreations                                     | 1,948,771               | 1,477,612             | 1,507,172        | (29,561)                      | -2%          |
| Contributions   | 150,000                 | 150,000               | 150,000          | -                             | 0%           |
| Other   | 251,033                 | 285,966               | 246,945          | 39,021                        | 14%          |
| Capital Outlay:   |                         |                       |                  |                               |              |
| Infrastructure and Landscaping                            | -                       | 1,900,026 ***         | 500,000          | 1,400,026                     | 74%          |
| Vehicles  | 30,000                  | 35,839                | -                | 35,839                        | 100%         |
| Other   | 6,000                   | 26,000                | -                | 26,000                        | 100%         |
| Debt Service  | 362,378                 | 362,378               | 357,916          | 4,462                         | 1%           |
| <b>Total Expenses</b>                                     | <b>8,003,321</b>        | <b>9,987,155</b>      | <b>7,834,325</b> | <b>2,152,829</b>              | <b>22%</b>   |
| <b>Net Changes in Fund Balance</b>                        | <b>\$ 2,461,605</b>     | <b>\$ (1,529,593)</b> | <b>\$ 0</b>      | <b>\$ 2,298,107</b>           | <b>-150%</b> |

\*Annualized Revenues FY20 do not include unbudgeted revenues of \$50K: Webster Rogers settlement

\*\* Annualized Expenses do not include unbudgeted expenditures for after hurricane cleanup of \$771K

\*\*\* Construction cost of the KI Parkway is reduced by Charleston County grant in the amount of up to \$650K

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2021  
 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         |
|---|----------------------|-------------------|-------------------|-------------------|------------------|---------------------|------------------|-------------------|---------------------|----------------------|
| <b>BEGINNING FUND BALANCE - 6/30/19 AUDITED</b> | \$ 10,420,485        | \$ 187,672        | \$ 1,404,797      | \$ 2,709,019      | \$ 29,174        | \$ 2,222,901        | \$ 21,150        | \$ -              | \$ 4,279,132        | \$ 21,274,330        |
| <b>SOURCES:</b>                                 |                      |                   |                   |                   |                  |                     |                  |                   |                     |                      |
| REVENUES  | 5,742,899            | 1,141,622         | 384,000           | 688,926           | 45,000           | 442,115             | 10,000           | 23,000            | 30,000              | 8,507,562            |
| TRANSFERS IN                                    | -                    | -                 | -                 | -                 | -                | -                   | -                | 317,019           | 816,794             | 1,133,813            |
| <b>TOTAL</b>                                    | <b>5,742,899</b>     | <b>1,141,622</b>  | <b>384,000</b>    | <b>688,926</b>    | <b>45,000</b>    | <b>442,115</b>      | <b>10,000</b>    | <b>340,019</b>    | <b>846,794</b>      | <b>9,641,375</b>     |
| <b>USES:</b>                                    |                      |                   |                   |                   |                  |                     |                  |                   |                     |                      |
| EXPENDITURES                                    | 5,182,849            | 1,199,294         | 495,165           | 992,295           | -                | 222,149             | 10,000           | 340,019           | 362,378             | 8,804,149            |
| CAPITAL OUTLAY                                  | 193,416              | -                 | -                 | 855,012           | -                | 913,437             | -                | -                 | -                   | 1,961,865            |
| TRANSFERS OUT                                   | 442,395              | -                 | -                 | 462,572           | 50,000           | 178,846             | -                | -                 | -                   | 1,133,813            |
| DEBT SERVICE                                    | -                    | -                 | -                 | -                 | -                | -                   | -                | -                 | 362,378             | 362,378              |
| <b>TOTAL</b>                                    | <b>5,818,660</b>     | <b>1,199,294</b>  | <b>495,165</b>    | <b>2,309,879</b>  | <b>50,000</b>    | <b>1,314,432</b>    | <b>10,000</b>    | <b>340,019</b>    | <b>362,378</b>      | <b>11,899,827</b>    |
|   | (75,761)             | (57,672)          | (111,165)         | (1,620,953)       | (5,000)          | (872,317)           | -                | -                 | 484,416             | (2,258,452)          |
| <b>ENDING FUND BALANCE - 6/30/20 PROJECTED</b>  | <b>10,344,724</b>    | <b>130,000</b>    | <b>1,293,632</b>  | <b>1,088,066</b>  | <b>24,174</b>    | <b>1,350,584</b>    | <b>21,150</b>    | <b>-</b>          | <b>4,763,548</b>    | <b>19,015,878</b>    |
| <b>SOURCES:</b>                                 |                      |                   |                   |                   |                  |                     |                  |                   |                     |                      |
| REVENUES  | 5,199,934            | 1,273,525         | 20,000            | 794,510           | 45,000           | 461,357             | 10,000           | -                 | 30,000              | 7,834,325            |
| TRANSFERS IN                                    | -                    | -                 | -                 | -                 | -                | -                   | -                | 243,795           | 866,263             | 1,110,058            |
| <b>TOTAL</b>                                    | <b>5,199,934</b>     | <b>1,273,525</b>  | <b>20,000</b>     | <b>794,510</b>    | <b>45,000</b>    | <b>461,357</b>      | <b>10,000</b>    | <b>243,795</b>    | <b>896,263</b>      | <b>8,944,383</b>     |
| <b>USES:</b>                                    |                      |                   |                   |                   |                  |                     |                  |                   |                     |                      |
| EXPENDITURES                                    | 3,888,694            | 1,111,307         | 521,365           | 691,809           | -                | 242,750             | 10,000           | 243,795           | -                   | 6,709,720            |
| CAPITAL OUTLAY                                  | 318,940              | -                 | -                 | 231,750           | -                | 216,000             | -                | -                 | -                   | 766,690              |
| TRANSFERS OUT                                   | 403,256              | -                 | -                 | 482,139           | 50,000           | 174,663             | -                | -                 | -                   | 1,110,058            |
| DEBT SERVICE                                    | -                    | -                 | -                 | -                 | -                | -                   | -                | -                 | 357,916             | 357,916              |
| <b>TOTAL</b>                                    | <b>4,610,890</b>     | <b>1,111,307</b>  | <b>521,365</b>    | <b>1,405,698</b>  | <b>50,000</b>    | <b>633,413</b>      | <b>10,000</b>    | <b>243,795</b>    | <b>357,916</b>      | <b>8,944,384</b>     |
| NET CHANGE                                      | 589,045              | 162,217           | (501,365)         | (611,188)         | (5,000)          | (172,056)           | -                | -                 | 538,347             | 0                    |
| <b>BUDGETED ENDING FUND BALANCE - 6/30/21</b>   | <b>\$ 10,933,769</b> | <b>\$ 292,217</b> | <b>\$ 792,267</b> | <b>\$ 476,878</b> | <b>\$ 19,174</b> | <b>\$ 1,178,528</b> | <b>\$ 21,150</b> | <b>\$ -</b>       | <b>\$ 5,301,895</b> | <b>\$ 19,015,878</b> |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 ALL FUNDS

|   | 2020-2021 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 |
| <b>Revenues &amp; Other Sources :</b>     |                     |                             |                              |                             |                          |                             |                            |                          |                     |                    |
| Accommodations Tax                        | \$ 85,000           | \$ 1,271,025                | \$ -                         | \$ 734,510                  | \$ -                     | \$ -                        | \$ -                       | \$ -                     | \$ -                | \$ 2,090,534       |
| Hospitality Tax                           | -                   | -                           | -                            | -                           | -                        | 411,357                     | -                          | -                        | -                   | 411,357            |
| Aid to subdivisions                       | 35,000              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 35,000             |
| Zoning Permits                            | 10,000              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 10,000             |
| Business License Revenue                  | 2,267,184           | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 2,267,184          |
| Building Permits                          | 664,493             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 664,493            |
| Building Permits/Special Projects         | -                   | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | -                  |
| Local Option Sales Tax                    | 472,073             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 472,073            |
| Franchise Fee - Electric                  | 416,184             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 416,184            |
| Franchise Fee -Beach                      | 300,000             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 300,000            |
| Franchise Fee - Other                     | 140,000             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 140,000            |
| Fines & Forfeitures                       | 25,000              | -                           | -                            | -                           | -                        | -                           | 10,000                     | -                        | -                   | 35,000             |
| Interest Revenue                          | 150,000             | 2,500                       | 20,000                       | 60,000                      | -                        | 50,000                      | -                          | -                        | 30,000              | 312,500            |
| Solid Waste Collections                   | 600,000             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 600,000            |
| Beverage Tax / Permits                    | -                   | -                           | -                            | -                           | 45,000                   | -                           | -                          | -                        | -                   | 45,000             |
| Miscellaneous Revenue                     | 35,000              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 35,000             |
| Transfers In                              | -                   | -                           | -                            | -                           | -                        | -                           | -                          | 243,795                  | 866,263             | 1,110,058          |
| <b>Total Revenues &amp; Other Sources</b> | <b>5,199,934</b>    | <b>1,273,525</b>            | <b>20,000</b>                | <b>794,510</b>              | <b>45,000</b>            | <b>461,357</b>              | <b>10,000</b>              | <b>243,795</b>           | <b>896,263</b>      | <b>8,944,383</b>   |
| <b>Expenditures &amp; Uses :</b>          |                     |                             |                              |                             |                          |                             |                            |                          |                     |                    |
| Salary and Benefits/Regular Employees     | 1,561,778           | -                           | -                            | 138,386                     | -                        | -                           | -                          | 82,395                   | -                   | 1,782,559          |
| Salary and Benefits/Deputies              | 57,014              | 191,000                     | -                            | 191,000                     | -                        | -                           | -                          | -                        | -                   | 439,014            |
| Public Safety/CCSO Contract               | 47,837              | -                           | -                            | 298,043                     | -                        | -                           | -                          | -                        | -                   | 345,880            |
| STR Code Enforcement                      | 288,580             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 288,580            |
| Utilities & Supplies                      | 128,093             | -                           | 40,000                       | 2,500                       | -                        | 91,750                      | -                          | 3,000                    | -                   | 265,343            |
| Advertising                               | 4,500               | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 4,500              |
| Communication                             | 51,820              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 51,820             |
| Waste Management                          | 949,200             | -                           | 30,000                       | 54,880                      | -                        | -                           | -                          | -                        | -                   | 1,034,080          |
| Printing                                  | 38,750              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 38,750             |
| Professional Services                     | 111,000             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 111,000            |
| Consulting                                | 61,500              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 61,500             |
| Maintenance                               | 268,510             | -                           | 26,900                       | 6,750                       | -                        | 151,000                     | -                          | -                        | -                   | 453,160            |
| Insurance                                 | 140,556             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 140,556            |
| Travel & Training                         | 53,300              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 53,300             |
| Rentals                                   | 41,000              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 41,000             |
| Tourism Related Cost                      | -                   | 920,307                     | 424,465                      | 7,000                       | -                        | -                           | -                          | 155,400                  | -                   | 1,507,172          |
| Contributions                             | 150,000             | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 150,000            |
| Capital Outlay                            | 59,000              | -                           | -                            | 225,000                     | -                        | 216,000                     | -                          | -                        | -                   | 500,000            |
| Other                                     | 175,195             | -                           | -                            | -                           | -                        | -                           | 10,000                     | 3,000                    | -                   | 188,195            |
| Contingency                               | 20,000              | -                           | -                            | -                           | -                        | -                           | -                          | -                        | -                   | 20,000             |
| Debt Service                              | -                   | -                           | -                            | -                           | -                        | -                           | -                          | -                        | 357,916             | 357,916            |
| Transfers Out                             | 403,256             | -                           | -                            | 482,139                     | 50,000                   | 174,663                     | -                          | -                        | -                   | 1,110,058          |
| <b>Total Expenditures &amp; Uses</b>      | <b>4,610,889</b>    | <b>1,111,307</b>            | <b>521,365</b>               | <b>1,405,698</b>            | <b>50,000</b>            | <b>633,413</b>              | <b>10,000</b>              | <b>243,795</b>           | <b>357,916</b>      | <b>8,944,383</b>   |
| <b>Change in Fund Balance</b>             | <b>\$ 589,045</b>   | <b>\$ 162,217</b>           | <b>\$ (501,365)</b>          | <b>\$ (611,188)</b>         | <b>\$ (5,000)</b>        | <b>\$ (172,056)</b>         | <b>\$ -</b>                | <b>\$ -</b>              | <b>\$ 538,347</b>   | <b>\$ 0</b>        |

**Town of Kiawah Island FY2021 Budget**

| <b><u>Main Functions</u></b>        | <b><u>Unrestricted Funds</u></b> | <b><u>%</u></b>    | <b><u>Restricted Funds</u></b> | <b><u>%</u></b>    | <b><u>Total</u></b>       | <b><u>% of Total Expenses</u></b> |
|-------------------------------------|----------------------------------|--------------------|--------------------------------|--------------------|---------------------------|-----------------------------------|
| Administration                      | \$1,373,413                      | 30%                | \$ -                           | 0%                 | \$1,373,413               | 18%                               |
| Public Works/Infrastructure         | 184,518                          | 4%                 | 687,070                        | 21%                | 871,588                   | 11%                               |
| Town Buildings                      | 662,788                          | 14%                | 35,950                         | 1%                 | 698,738                   | 9%                                |
| Solid Waste                         | 949,200                          | 21%                | 84,880                         | 3%                 | 1,034,080                 | 13%                               |
| Community Development Services      | 683,065                          | 15%                | -                              | 0%                 | 683,065                   | 9%                                |
| Law Enforcement                     | 120,008                          | 3%                 | 680,043                        | 21%                | 800,050                   | 10%                               |
| STR Code Enforcement                | 288,580                          | 6%                 | -                              | 0%                 | 288,580                   | 4%                                |
| Beach Management                    | -                                | 0%                 | 370,765                        | 12%                | 370,765                   | 5%                                |
| <b><u>Total Main Functions</u></b>  | <b><u>4,261,571</u></b>          | <b><u>92%</u></b>  | <b><u>1,858,708</u></b>        | <b><u>58%</u></b>  | <b><u>6,120,279</u></b>   | <b><u>78%</u></b>                 |
| <b><u>Other Functions</u></b>       | <b><u>Unrestricted Funds</u></b> |                    | <b><u>Restricted Funds</u></b> |                    | <b><u>Total</u></b>       |                                   |
| Tourism                             | -                                | 0%                 | 877,307                        | 27%                | 877,307                   | 11%                               |
| Arts Council                        | 55,460                           | 1%                 | 188,335                        | 6%                 | 243,795                   | 3%                                |
| Charities                           | 150,000                          | 3%                 | -                              | 0%                 | 150,000                   | 2%                                |
| Wildlife Research                   | 143,857                          | 3%                 | 299,086                        | 9%                 | 442,944                   | 6%                                |
| <b><u>Total Other Functions</u></b> | <b><u>349,317</u></b>            | <b><u>8%</u></b>   | <b><u>1,364,729</u></b>        | <b><u>42%</u></b>  | <b><u>1,714,046</u></b>   | <b><u>22%</u></b>                 |
| <b><u>Grand Total</u></b>           | <b><u>\$4,610,889</u></b>        | <b><u>100%</u></b> | <b><u>\$3,223,436</u></b>      | <b><u>100%</u></b> | <b><u>\$7,834,325</u></b> | <b><u>100%</u></b>                |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20 Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications/Notes   |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|--------------------------|-----------------------------------|----------------------------------|--|
| <b>GENERAL FUND</b>                       |                     |                             |                         |                     |                           |                          |                                   |                                  |  |
| <b>REVENUES:</b>                          |                     |                             |                         |                     |                           |                          |                                   |                                  |  |
| BUSINESS LICENSE REVENUE                  | \$ 2,333,980        | \$ 2,333,980                | \$ 2,333,980            | \$ 1,867,184        | \$ (466,796)              | -20%                     | \$ (466,796)                      | -20%                             | 20% decrease (decrease in gross receipts for major entities on the island) |
| STR APPLICATION FEES                      | -                   | -                           | 400,000                 | 400,000             | 400,000                   | NA                       | -                                 | 0%                               | Based on current year projections  |
| STATE ACCOMMODATIONS TAX                  | 108,510             | 108,510                     | 85,817                  | 85,000              | (23,510)                  | -22%                     | (817)                             | -1%                              | 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                       | 566,000             | 566,000                     | 598,315                 | 600,000             | 34,000                    | 6%                       | 1,685                             | 0%                               | Based on number of subscribers for different service types                 |
| PLANNING FEES                             | 10,000              | 10,000                      | 10,000                  | 10,000              | -                         | 0%                       | -                                 | 0%                               | Based on current year actuals  |
| BUILDING PERMITS                          | 1,121,173           | 1,121,173                   | 781,718                 | 664,493             | (456,680)                 | -41%                     | (117,225)                         | -15%                             | Based on prior year averages   |
| BUILDING PERMITS/SPECIAL PROJECTS         | 650,000             | 650,000                     | -                       | -                   | (650,000)                 | -100%                    | -                                 | NA                               | No special projects at this moment are planed                              |
| LOCAL OPTIONS SALES TAX                   | 572,128             | 572,128                     | 449,275                 | 472,073             | (100,055)                 | -17%                     | 22,798                            | 5%                               | 30% of 1st and 2nd Qtrs of 2020 and 100% of 3rd and 4th qtr 2019           |
| FRANCHISE FEE - ELECTRIC                  | 427,588             | 427,588                     | 416,184                 | 416,184             | (11,404)                  | -3%                      | -                                 | 0%                               | Based on current year actuals  |
| FRANCHISE FEE - BEACH SERVICE             | 300,000             | 300,000                     | 242,610                 | 300,000             | -                         | 0%                       | 57,390                            | 24%                              | \$300k or 30% of Island Beach Services gross receipts                      |
| FRANCHISE FEES - OTHER                    | 155,000             | 155,000                     | 140,000                 | 140,000             | (15,000)                  | -10%                     | -                                 | 0%                               | Based on the contracts with AT&T, Comcast, KIGR                            |
| COURT FEES, FINES & FORF                  | 45,000              | 45,000                      | 15,000                  | 25,000              | (20,000)                  | -44%                     | 10,000                            | 67%                              | Additional /After hours code enforcement                                   |
| INTEREST REVENUE                          | 150,000             | 150,000                     | 150,000                 | 150,000             | -                         | 0%                       | -                                 | 0%                               | Approximately 1.5% rate of return on investments                           |
| MISCELLANEOUS REVENUE                     | 35,000              | 35,000                      | 35,000                  | 35,000              | -                         | 0%                       | -                                 | 0%                               | Based on the current year  |
| UNBUDGETED REVENUES                       | -                   | -                           | 50,000                  | -                   | -                         | 100%                     | (50,000)                          | -100%                            | WR Settlement in CY  |
| <b>TOTAL REVENUES</b>                     | <b>6,509,378</b>    | <b>6,509,378</b>            | <b>5,742,899</b>        | <b>5,199,934</b>    | <b>(1,309,444)</b>        | <b>-20%</b>              | <b>345,073</b>                    | <b>6%</b>                        |  |
| <b>OTHER FINANCING USES/SOURCES:</b>      |                     |                             |                         |                     |                           |                          |                                   |                                  |  |
| DEFICIENCY OF REVENUES OVER EXPENDITURE   | -                   | -                           | 75,761                  | -                   | -                         | N/A                      | (75,761)                          | N/A                              |  |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>\$ 6,509,378</b> | <b>\$ 6,509,378</b>         | <b>\$ 5,818,660</b>     | <b>\$ 5,199,934</b> | <b>\$ (421,406)</b>       | <b>-6%</b>               | <b>\$ 269,312</b>                 | <b>5%</b>                        |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|  | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications/Notes  |
|--|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|---|
| <b>EXPENDITURES:</b>                       |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| SALARIES, PR TAXES & BENEF/REG EMPLOYEE    | 1,742,617           | 1,742,617                   | 1,726,318               | 1,782,559           | 39,942                    | 2%                          | 56,241                            | 3%                               | Salaries for current employees  |
| SALARIES                                   | 1,231,833           | 1,231,833                   | 1,226,692               | 1,273,140           | 41,308                    | 3%                          | 46,449                            | 4%                               |   |
| OVERTIME                                   | 4,200               | 4,200                       | 3,200                   | 3,500               | (700)                     | -17%                        | 300                               | 9%                               |   |
| BENEFITS                                   | 374,710             | 374,799                     | 376,402                 | 380,376             | 5,576                     | 1%                          | 3,974                             | 1%                               |   |
| PAYROLL TAXES                              | 124,874             | 124,874                     | 120,024                 | 125,543             | 669                       | 1%                          | 5,518                             | 5%                               |   |
| TUITION REIMBURSEMENT                      | 7,000               | 7,000                       | -                       | -                   | (7,000)                   | -100%                       | -                                 | N/A                              |   |
| SALARIES, PR TAXES & BENEF/DEPUTIES        | 491,645             | 491,645                     | 455,869                 | 439,014             | (52,630)                  | -11%                        | (16,855)                          | -4%                              | Salaries for off duty deputies.   |
| DEPUTIES CONTRACTED WITH CCSO              | 502,748             | 502,748                     | 665,084                 | 345,880             | (156,868)                 | -31%                        | (319,204)                         | -48%                             | Deputies contracted with CCSO   |
| STR CODE ENFORCEMENT                       | -                   | -                           | 288,580                 | 288,580             | 288,580                   | N/A                         | -                                 | 0%                               | Contract with Island Services for after hours code enforcement  |
| UTILITIES & SUPPLIES:                      | -                   | -                           | -                       | -                   | -                         | -                           | -                                 | -                                |   |
| UTILITIES                                  | 155,000             | 155,000                     | 150,000                 | 160,343             | 5,343                     | 3%                          | 10,343                            | 7%                               | Based on current year actuals and increase for new landscaping  |
| GENERAL                                    | 69,200              | 69,200                      | 63,050                  | 65,900              | (3,300)                   | -5%                         | 2,850                             | 5%                               | Estimate for supplies, uniforms based on current year actuals   |
| MINOR ASSETS                               | 19,000              | 19,000                      | 11,391                  | 39,100              | 20,100                    | 106%                        | 27,709                            | 243%                             | Estimate for new 3 computers and deer removal equipment   |
| ADVERTISING                                | 4,500               | 4,500                       | 4,950                   | 4,500               | -                         | 0%                          | (450)                             | -9%                              | Based on current year actuals   |
| COMMUNICATION                              | -                   | -                           | -                       | -                   | -                         | -                           | -                                 | -                                |   |
| CELL PHONES & IPADS                        | 15,188              | 15,188                      | 14,178                  | 13,820              | (1,368)                   | -9%                         | (358)                             | -3%                              | Based on current year actuals for Town's employees  |
| REGULAR PHONES                             | 34,500              | 34,500                      | 32,000                  | 38,000              | 3,500                     | 10%                         | 6,000                             | 19%                              | Cost for landline, internet and cable   |
| WASTE MANAGEMENT                           | 1,013,000           | 1,013,000                   | 1,004,000               | 1,034,080           | 21,080                    | 2%                          | 30,080                            | 3%                               | Based on Carolina Waste contract with 2% CIP , plus office cleaning and misc.   |
| PRINTING                                   | 31,650              | 31,650                      | 32,250                  | 38,750              | 7,100                     | 22%                         | 6,500                             | 20%                              | Based on current year actuals   |
| PROFESSIONAL SERVICES                      | 140,000             | 140,000                     | 125,032                 | 111,000             | (29,000)                  | -21%                        | (14,032)                          | -11%                             | Town Attorney and annual audit  |
| CONSULTING                                 | 318,000             | 318,000                     | 574,363                 | 61,500              | (256,500)                 | -81%                        | (512,863)                         | -89%                             | Estimate for various consulting work , including website design, Duncan Parnell Building maint., Island wide landscaping and road maint., and software maint. |
| MAINTENANCE                                | -                   | -                           | -                       | -                   | -                         | -                           | -                                 | -                                |   |
| SOFTWARE                                   | 161,520             | 161,520                     | 162,400                 | 164,160             | 2,640                     | 2%                          | 1,760                             | 1%                               |   |
| BUILDING & VEHICLES                        | 91,000              | 91,000                      | 56,000                  | 58,000              | (33,000)                  | -36%                        | 2,000                             | 4%                               |   |
| ISLAND                                     | 260,000             | 260,000                     | 215,399                 | 231,000             | (29,000)                  | -11%                        | 15,601                            | 7%                               |   |
| INSURANCE                                  | 139,721             | 139,721                     | 108,570                 | 140,556             | 835                       | 1%                          | 31,986                            | 29%                              | IRF announced rate increase   |
| TRAVEL & TRAINING                          | 56,500              | 56,500                      | 46,200                  | 53,300              | (3,200)                   | -6%                         | 7,100                             | 15%                              | Based on current year actuals   |
| RENTALS                                    | 41,000              | 41,000                      | 41,000                  | 41,000              | -                         | 0%                          | -                                 | 0%                               | Based on current year actuals   |
| TOURISM & RECREATIONS                      | 551,265             | 551,265                     | 504,765                 | 481,465             | (69,800)                  | -13%                        | (23,300)                          | -5%                              |   |
| CONTRIBUTIONS                              | 150,000             | 150,000                     | 150,000                 | 150,000             | -                         | 0%                          | -                                 | 0%                               |   |
| CAPITAL OUTLAY                             | 36,000              | 36,000                      | 1,961,865               | 500,000             | 464,000                   | 1289%                       | (1,461,865)                       | -75%                             |   |
| OTHER                                      | 142,227             | 142,227                     | 153,716                 | 154,376             | 12,149                    | 9%                          | 660                               | 0%                               | Based on current year actuals   |
| CONTINGENCY                                | 50,000              | 50,000                      | 10,000                  | 20,000              | (30,000)                  | -60%                        | 10,000                            | 100%                             |   |
| NON BUDGETED COST                          | -                   | -                           | 771,476                 | -                   | -                         | N/A                         | (771,476)                         | -100%                            |   |
| <b>TOTAL EXPENDITURES</b>                  | <b>6,216,281</b>    | <b>6,216,281</b>            | <b>9,328,456</b>        | <b>6,416,883</b>    | <b>240,454</b>            | <b>4%</b>                   | <b>(2,911,573)</b>                | <b>-31%</b>                      |   |
| ALLOCATION TO SATAX                        | 482,000             | 482,000                     | 482,000                 | 241,000             | -                         | 0%                          | -                                 | 0%                               | Consolidated amount for various departments   |
| ALLOCATION TO COUNTY ATAX                  | 505,465             | 505,465                     | 490,665                 | 516,165             | 312,700                   | 62%                         | 327,500                           | 67%                              | Consolidated amount for various departments   |
| ALLOCATION TO LOCAL ATAX                   | 929,526             | 929,526                     | 1,843,939               | 921,059             | 58,844                    | 6%                          | (855,569)                         | -46%                             | Consolidated amount for various departments   |
| ALLOCATION TO HOSPITALITY TAX              | 219,750             | 219,750                     | 1,135,586               | 458,750             | 347,000                   | 158%                        | (568,836)                         | -50%                             | Consolidated amount for various departments   |
| ALLOCATION TO ARTS & CULTURAL EVENTS       | 74,459              | 74,459                      | 79,395                  | 82,395              | 10,055                    | 14%                         | 5,119                             | 6%                               |   |
| <b>TOTAL NET EXPENDITURES</b>              | <b>4,005,081</b>    | <b>4,005,081</b>            | <b>5,376,265</b>        | <b>4,197,514</b>    | <b>(478,090)</b>          | <b>-12%</b>                 | <b>(775,514)</b>                  | <b>-14%</b>                      |   |
| <b>OTHER FINANCING USES/SOURCES:</b>       |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| TRANSFER TO ARTS & CULTURAL EVENTS         | 118,000             | 118,000                     | 80,017                  | 55,460              | (37,983)                  | -32%                        | -                                 | 0%                               |   |
| TRANSFER TO CAPITAL FUND                   | 362,378             | 362,378                     | 362,378                 | 357,916             | (4,462)                   | -1%                         | (4,462)                           | -1%                              |   |
| EXCESS OF REVENUES OVER EXPENDITURES       | 2,023,630           | 2,023,630                   | -                       | 589,045             | (795,685)                 | -39%                        | 1,227,945                         | N/A                              |   |
| <b>TOTAL OTHER FINANCING USES/ SOURCES</b> | <b>2,504,008</b>    | <b>2,504,008</b>            | <b>442,395</b>          | <b>1,002,421</b>    | <b>(838,130)</b>          | <b>-33%</b>                 | <b>1,223,483</b>                  | <b>277%</b>                      |   |
| <b>TOTAL EXPENDITURES &amp; OTHER USES</b> | <b>\$ 6,509,089</b> | <b>\$ 6,509,089</b>         | <b>\$ 5,818,660</b>     | <b>\$ 5,199,934</b> | <b>\$ (242,460)</b>       | <b>-4%</b>                  | <b>\$ 447,968</b>                 | <b>8%</b>                        |   |



TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications   |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|--|
| <b>Department: 40200 - ADMINISTRATION</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| <b>TOWN ADMINISTRATION</b>                |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| SALARIES - REGULAR EMPLOYEES              | \$ 182,244          | \$ 182,244                  | \$ 184,688              | \$ 221,798          | \$ 39,554                 | 22%                         | \$ 37,110                         | 20%                              | Salaries for Town Administrator, clerk   |
| OVERTIME                                  | 1,200               | 1,200                       | 100                     | 500                 | (700)                     | -58%                        | 400                               | 100%                             |  |
| SALARIES - TEMPORARY                      | 10,000              | 10,000                      | -                       | 10,000              | -                         | 0%                          | 10,000                            | 100%                             |  |
| BONUS                                     | 5,000               | 5,000                       | 6,000                   | 5,000               | -                         | 0%                          | (1,000)                           | -17%                             |  |
| EMPLOYEE BENEFITS                         | -                   | -                           | -                       | 8,000               | 8,000                     | N/A                         | 8,000                             | N/A                              | \$5K Christmas Gifts + \$3K annually EAP Cost  |
| INSURANCE - MEDICAL                       | 18,829              | 18,829                      | 12,715                  | 10,745              | (5,424)                   | -29%                        | (1,970)                           | -15%                             |  |
| FICA ER MATCH                             | 13,942              | 13,942                      | 14,129                  | 14,835              | 893                       | 6%                          | 706                               | 5%                               |  |
| RETIREMENT MATCH                          | 31,911              | 31,911                      | 32,891                  | 40,422              | 8,510                     | 27%                         | 7,530                             | 23%                              |  |
| WORKERS COMPENSATION COSTS                | 30,000              | 30,000                      | 25,188                  | 30,000              | -                         | 0%                          | 4,812                             | 19%                              |  |
| CATERING COSTS                            | 30,000              | 30,000                      | 30,000                  | 30,000              | -                         | 0%                          | -                                 | 0%                               | Christmas Dinner - \$20K; Employee Appreciation Event - \$10K  |
| PROFESSIONAL SERVICES                     | 85,000              | 85,000                      | 100,132                 | 85,000              | -                         | 0%                          | (15,132)                          | -15%                             | Town Attorney - \$85K  |
| CONSULTANTS                               | 10,000              | 10,000                      | 149,000                 | 15,000              | 5,000                     | 50%                         | (134,000)                         | -90%                             | Other consultant work - \$10K, HR&A-\$5K   |
| TELEPHONE-CELL                            | 2,400               | 2,400                       | 2,400                   | 2,400               | -                         | 0%                          | -                                 | 0%                               | Based on cost for 1 cell phone , iPads and mifi  |
| TRAVEL & TRAINING                         | 12,000              | 12,000                      | 12,000                  | 12,000              | -                         | 0%                          | -                                 | 0%                               | Estimate SCAPA, ICMA,SCCCMA (Stephanie T)  |
| DUES                                      | 4,000               | 4,000                       | 4,000                   | 4,000               | -                         | 0%                          | -                                 | 0%                               | Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)                     |
| SUBSCRIPTIONS                             | 1,000               | 1,000                       | 1,000                   | 1,000               | -                         | 0%                          | -                                 | 0%                               | Based on current year actuals  |
| ADVERTISING COSTS                         | 4,000               | 4,000                       | 4,000                   | 4,000               | -                         | 0%                          | -                                 | 0%                               | Estimate for advertising   |
| COMMUNITY ACTIVITIES                      | 19,000              | 19,000                      | 19,000                  | 19,000              | -                         | 0%                          | -                                 | 0%                               | Hurricane Awareness Event - \$7K; Volunteer Appreciation Event - \$7K; and \$5K various community activity |
| COMMUNITY OUTREACH                        | 150,000             | 150,000                     | 150,000                 | 150,000             | -                         | 0%                          | -                                 | 0%                               | Charitable contributions   |
| SUPPLIES - OFFICE                         | 15,000              | 15,000                      | 15,000                  | 15,000              | -                         | 0%                          | -                                 | 0%                               | Based on current year actuals  |
| SUPPLIES - OTHER                          | 15,000              | 15,000                      | 15,000                  | 15,000              | -                         | 0%                          | -                                 | 0%                               | Estimate for coffee supplies, water, pop, medicine supply, and misc.                                       |
| BOOKS & PERIODICALS                       | 2,000               | 2,000                       | 2,000                   | 2,000               | -                         | 0%                          | -                                 | 0%                               | Muni code  |
| MISCELLANEOUS EXPEND                      | 15,000              | 15,000                      | 15,000                  | 15,000              | -                         | 0%                          | -                                 | 0%                               | Include Medicare cost  |
| COMPUTER & SOFTWARE MINOR                 | 5,500               | 5,500                       | 2,500                   | 5,500               | -                         | NA                          | 3,000                             | NA                               |  |
|   | <u>663,025</u>      | <u>663,025</u>              | <u>796,743</u>          | <u>716,199</u>      | <u>27,958</u>             | <u>4%</u>                   | <u>(105,759)</u>                  | <u>-13%</u>                      |  |
| <b>COUNCIL DEPARTMENT</b>                 |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| RENTAL - FACILITIES COST                  | 1,000               | 1,000                       | 1,000                   | 1,000               | -                         | 0%                          | -                                 | 0%                               |  |
| TRAVEL & TRAINING                         | 5,000               | 5,000                       | 5,000                   | 4,000               | (1,000)                   | -20%                        | (1,000)                           | -20%                             | Mainly HLAD and MASC Annual Meeting  |
| SUPPLIES - OFFICE                         | 1,000               | 1,000                       | 1,000                   | 1,000               | -                         | NA                          | -                                 | 0%                               |  |
|   | <u>7,000</u>        | <u>7,000</u>                | <u>7,000</u>            | <u>6,000</u>        | <u>(1,000)</u>            | <u>-14%</u>                 | <u>(1,000)</u>                    | <u>-14%</u>                      |  |
| <b>TOTAL ADMINISTRATION</b>               | <b>\$ 670,025</b>   | <b>\$ 670,025</b>           | <b>\$ 803,743</b>       | <b>\$ 722,199</b>   | <b>\$ 26,958</b>          | <b>4%</b>                   | <b>(106,759)</b>                  | <b>-13%</b>                      |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|  | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications                                    |
|--|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|---|
| <b>Department: 40100 - ENVIRONMENTAL</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| SALARIES - REGULAR EMPLOYEES             | \$ 161,837          | \$ 161,837                  | \$ 161,837              | \$ 161,837          | \$ -                      | 0%                          | \$ -                              | 0%                               | Salaries for Town's biologist and an assistant    |
| FICA ER MATCH                            | 12,381              | 12,381                      | 12,381                  | 12,381              | -                         | 0%                          | -                                 | 0%                               |   |
| INSURANCE - MEDICAL                      | 27,254              | 27,254                      | 27,790                  | 28,244              | 991                       | 4%                          | 455                               | 2%                               |   |
| RETIREMENT MATCH                         | 28,182              | 28,182                      | 28,182                  | 28,182              | -                         | 0%                          | -                                 | 0%                               |   |
| PROFESSIONAL SERVICES                    | 9,000               | 9,000                       | 200                     | 20,000              | 11,000                    | 122%                        | 19,800                            | 100%                             | Tallow Tree, Deer Processing                      |
| TELEPHONE-CELL                           | 3,000               | 3,000                       | 3,000                   | 3,000               | -                         | 0%                          | -                                 | 0%                               | Based on cost for 2 cell phones and 2 iPad        |
| REPAIR AND MAINTENANCE - SOFTWARE        | 2,500               | 2,500                       | 2,200                   | 3,000               | 500                       | 20%                         | 800                               | 36%                              | ArcGIS, Adobe                                     |
| DUES                                     | 500                 | 500                         | 100                     | 500                 | -                         | 0%                          | 400                               | 400%                             |   |
| SUBSCRIPTIONS                            | 500                 | 500                         | -                       | 500                 | -                         | 0%                          | 500                               | N/A                              |   |
| TRAVEL & TRAINING                        | 3,500               | 3,500                       | 2,200                   | 2,200               | (1,300)                   | -37%                        | -                                 | 0%                               |   |
| TURTLE PATROL EXPENDITURES               | 7,500               | 7,500                       | 6,000                   | 7,000               | (500)                     | -7%                         | 1,000                             | 17%                              |   |
| BEACH MONITORING & REPAIRS               | 70,000              | 70,000                      | 40,000                  | 50,000              | (20,000)                  | -29%                        | 10,000                            | 25%                              | CSE Contract                                      |
| RESEARCH                                 | 42,000              | 42,000                      | 38,000                  | 37,700              | (4,300)                   | -10%                        | (300)                             | -1%                              | Bobcat GPS, Bird Banding, Toxicology              |
| COMMUNITY OUTREACH PROGRAMS              | 4,000               | 4,000                       | 2,500                   | 3,500               | (500)                     | -13%                        | 1,000                             | 40%                              | School groups and OWLS                            |
| PROGRAMS                                 | 30,000              | 30,000                      | 20,000                  | 7,000               | (23,000)                  | -77%                        | (13,000)                          | -65%                             | Grow Native, Dolphin Stewardship, Bluebird Boxes  |
| KI CONSERVANCY                           | 70,000              | 70,000                      | 70,000                  | 49,000              | (21,000)                  | -30%                        | (21,000)                          | -30%                             | Groundwater Phase II, additional projects         |
| FISH STUDIES & EQUIPMENT                 | 6,000               | 6,000                       | 5,000                   | 5,000               | (1,000)                   | -17%                        | -                                 | 0%                               | Tissue Testing, Pond Stocking                     |
| POND MANAGEMENT                          | 5,000               | 5,000                       | 2,500                   | 5,000               | -                         | 0%                          | 2,500                             | 100%                             | KICA Pond Maintenance contract, herbicide control |
| SUPPLIES - OFFICE                        | 500                 | 500                         | 200                     | 200                 | (300)                     | -60%                        | -                                 | 0%                               |   |
| SUPPLIES OTHER                           | 1,200               | 1,200                       | 500                     | 1,000               | (200)                     | -17%                        | 500                               | 100%                             |   |
| UNIFORMS                                 | 1,500               | 1,500                       | 900                     | 900                 | (600)                     | -40%                        | -                                 | 0%                               |   |
| VEHICLES                                 | 30,000              | 30,000                      | 35,839                  | -                   | (30,000)                  | -100%                       | (35,839)                          | 100%                             |   |
| BOOKS & PERIODICALS                      | 300                 | 300                         | 150                     | 300                 | -                         | 0%                          | 150                               | 100%                             |   |
| EQUIPMENT - MINOR                        | 2,000               | 2,000                       | 1,500                   | 15,000              | 13,000                    | 650%                        | 13,500                            | 900%                             | Misc and deer removal equipment                   |
| COMPUTER & SOFTWARE - MINOR              | 2,000               | 2,000                       | 800                     | 1,500               | (500)                     | -25%                        | 700                               | 88%                              |   |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>     | <b>520,653</b>      | <b>520,653</b>              | <b>461,777</b>          | <b>442,944</b>      | <b>(16,040)</b>           | <b>-3%</b>                  | <b>42,836</b>                     | <b>9%</b>                        |   |
| <b>ALLOCATION TO LOCAL ATAX:</b>         |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| 60% OF SALARIES, PR TAXES, AND BENEFIT:  | 137,792             | 137,792                     | 137,792                 | 138,386             |                           |                             |                                   |                                  |   |
| VEHICLES                                 | 30,000              | 30,000                      | 35,839                  | -                   |                           |                             |                                   |                                  |   |
| TURTLE PATROL COST                       | 7,500               | 7,500                       | 6,000                   | 7,000               |                           |                             |                                   |                                  |   |
|  | <u>175,292</u>      | <u>175,292</u>              | <u>179,630</u>          | <u>145,386</u>      |                           |                             |                                   |                                  |   |
| <b>ALLOCATION TO COUNTY ATAX</b>         |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| RESEARCH                                 | 42,000              | 42,000                      | 38,000                  | 37,700              |                           |                             |                                   |                                  |   |
| BEACH MONITORING & REPAIRS               | 70,000              | 70,000                      | 40,000                  | 50,000              |                           |                             |                                   |                                  |   |
| KI CONSERVANCY                           | 70,000              | 70,000                      | 70,000                  | 49,000              |                           |                             |                                   |                                  |   |
| PROGRAMS                                 | 30,000              | 30,000                      | 20,000                  | 7,000               |                           |                             |                                   |                                  |   |
| FISH STUDIES & EQUIPMENT                 | 6,000               | 6,000                       | 5,000                   | 5,000               |                           |                             |                                   |                                  |   |
| POND MANAGEMENT                          | 5,000               | 5,000                       | 2,500                   | 5,000               |                           |                             |                                   |                                  |   |
|  | <u>223,000</u>      | <u>223,000</u>              | <u>173,000</u>          | <u>153,700</u>      |                           |                             |                                   |                                  |   |
| <b>TOTAL NET EXPENDITURES</b>            | <b>\$ 122,361</b>   | <b>\$ 122,361</b>           | <b>\$ 109,147</b>       | <b>\$ 143,857</b>   | <b>\$ 26,964</b>          | <b>22%</b>                  | <b>\$ 40,178</b>                  | <b>37%</b>                       |   |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|                                      | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications  |
|--------------------------------------|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|---|
| <b>Department: 40300 - FINANCE</b>   |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| SALARIES - REGULAR EMPLOYEES         | \$ 220,930          | \$ 220,930                  | \$ 243,536              | \$ 247,875          | \$ 26,945                 | 12%                         | \$ 4,339                          | 2%                               | Salaries for the treasurer, 2 accountants and receptionist  |
| OVERTIME                             | 2,000               | 2,000                       | 2,000                   | 2,000               | -                         | 0%                          | -                                 | 0%                               |   |
| SALARIES - TEMPORARY                 | 10,000              | 10,000                      | 5,000                   | -                   | (10,000)                  | -100%                       | (5,000)                           | 100%                             |   |
| INSURANCE - MEDICAL                  | 33,102              | 33,102                      | 38,883                  | 35,612              | 2,510                     | 8%                          | (3,271)                           | -8%                              |   |
| FICA ER MATCH                        | 15,866              | 15,866                      | 20,008                  | 20,008              | 4,142                     | 26%                         | -                                 | 0%                               |   |
| RETIREMENT MATCH                     | 38,937              | 38,937                      | 45,775                  | 45,775              | 6,838                     | 18%                         | -                                 | 0%                               |   |
| AUDITING COSTS                       | 25,000              | 25,000                      | 24,900                  | 26,000              | 1,000                     | 4%                          | 1,100                             | 4%                               | Based on the contract   |
| CONSULTANTS                          | 5,000               | 5,000                       | 12,400                  | 12,500              | 7,500                     | 150%                        | 100                               | 1%                               | Estimate for investment analysis, actuarial evaluation and legal cost                                     |
| TELEPHONE-CELL                       | 868                 | 868                         | 1,000                   | 1,000               | 132                       | 15%                         | -                                 | 0%                               | Based on current year actuals -1 cell phone   |
| REPAIR AND MAINTENANCE - SOFTWARE    | 150,000             | 150,000                     | 150,000                 | 150,000             | -                         | 0%                          | -                                 | 0%                               | Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$51K , VC3 web hosting-\$1K, citizenserve -\$20K  |
| TRAVEL & TRAINING                    | 8,000               | 8,000                       | 8,000                   | 8,000               | -                         | 0%                          | -                                 | 0%                               | Estimate for registration fees and travel to attend conferences and courses                               |
| DUES                                 | 500                 | 500                         | 500                     | 500                 | -                         | 0%                          | -                                 | 0%                               | Cost for membership to MASC and GFOA  |
| PRINTING COSTS                       | 6,500               | 6,500                       | 6,500                   | 9,000               | 2,500                     | 38%                         | 2,500                             | 38%                              | Printing for utility billing and business license applications and decals                                 |
| SUPPLIES - OFFICE                    | 3,000               | 3,000                       | 4,000                   | 4,000               | 1,000                     | 33%                         | -                                 | 0%                               | Based on current year actuals   |
| SUPPLIES - POSTAGE                   | 8,000               | 8,000                       | 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               | 1,500                       | 1,500                   | 1,500               | -                         | 0%                          | -                                 | 0%                               | Based on current year actuals   |
| BOOKS & PERIODICALS                  | 500                 | 500                         | 500                     | 500                 | -                         | 0%                          | -                                 | 0%                               | Estimate for periodicals  |
| BANK COSTS                           | 35,000              | 35,000                      | 35,000                  | 35,000              | -                         | 0%                          | -                                 | 0%                               | Cost for WF cc terminals, bank fees & check processing -\$20K,merchant fees-\$15K                         |
| COMPUTER & SOFTWARE - MINOR          | -                   | -                           | 1,211                   | 2,000               | 2,000                     | N/A                         | 789                               | 65%                              | Replace one laptop, to upgrade from windows 7 to 10.  |
| MISCELLANEOUS EXPEND                 | 1,000               | 1,000                       | 500                     | 1,000               | -                         | 100%                        | 500                               | 100%                             | Dropbox, Log me in  |
| <b>TOTAL DEPARTMENT EXPENDITURES</b> | <b>565,703</b>      | <b>565,703</b>              | <b>609,212</b>          | <b>610,269</b>      | <b>44,566</b>             | <b>8%</b>                   | <b>27,281</b>                     | <b>4%</b>                        |   |
| ALLOCATION TO COURT DEPARTMENT       | 18,736              | 18,736                      | 18,736                  | 18,444              | 1,274                     | 7%                          | 1,274                             | 7%                               | 30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department           |
| <b>TOTAL NET EXPENDITURES</b>        | <b>\$ 546,967</b>   | <b>\$ 546,967</b>           | <b>\$ 590,476</b>       | <b>\$ 591,825</b>   | <b>\$ 69,516</b>          | <b>13%</b>                  | <b>\$ 26,006</b>                  | <b>4%</b>                        |   |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications   |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|--|
| <b>Department: 40500 - COMMUNICATIONS</b>   |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| SALARIES - REGULAR EMPLOYEES                | \$ 119,280          | \$ 119,280                  | \$ 118,360              | \$ 118,360          | \$ (920)                  | -1%                         | -                                 | 0%                               | Salaries for Communication Specialist and Assistant<br>Temp to help with the new website content consolidation   |
| SALARIES - TEMPORARY                        | -                   | -                           | -                       | \$ -                | -                         | N/A                         | -                                 | N/A                              |  |
| OVERTIME                                    | 500                 | 500                         | 500                     | 500                 | -                         | 0%                          | -                                 | 0%                               |  |
| INSURANCE - MEDICAL                         | 16,146              | 16,146                      | 15,259                  | 13,853              | (2,293)                   | -14%                        | (1,406)                           | -9%                              |  |
| FICA ER MATCH                               | 9,125               | 9,125                       | 9,055                   | 9,055               | (70)                      | -1%                         | -                                 | 0%                               |  |
| RETIREMENT MATCH                            | 15,223              | 15,223                      | 18,547                  | 18,547              | 3,324                     | 22%                         | -                                 | 0%                               |  |
| TELEPHONE-CELL                              | 720                 | 720                         | 720                     | 720                 | -                         | 0%                          | -                                 | 0%                               | Cost for 1 cell phone/\$60 per month   |
| REPAIR AND MAINTENANCE - SOFTWARE           | 8,720               | 8,720                       | 9,000                   | 10,860              | 2,140                     | 25%                         | 1,860                             | 21%                              | Adobe (\$599.88 x 2 = 1120), Constant contact (Based on the last 12 months- \$2300 annually), Web QA Online Business Directory (\$3300 annually), Amazon media hosting for website (\$300 annually), TownApp software annual maint.(\$3000 ), Survey Monkey (\$720)  |
| PUBLISHING & PROMOTIONS                     | 5,000               | 5,000                       | 4,000                   | 8,000               | 3,000                     | 60%                         | 4,000                             | 100%                             | Artwork - Istock 150 credit package (\$1250 annually), Facebook Campaigns (\$400 annually), Post and Courier Beach Publication 1/2 page advertising (\$1,200), Post and Courier Subscription digital (Annual \$190.80), Grammely Editing subscription (3 seats annually \$360), Promotional Printing Projects (Est. \$2,000), Election post card mailing (Est. 3000) |
| ADVERTISING                                 | -                   | -                           | 450                     | -                   | -                         | N/A                         | (450)                             | -100%                            |  |
| PRINTING - TOWN NOTES                       | 20,150              | 20,150                      | 21,750                  | 21,750              | 1,600                     | 8%                          | -                                 | 0%                               | Newletter & Envelope Printing,mailing services and postage per quarter for Town Notes (\$5,639 per quarter totaling \$20,800 annually), Digital publishing software Joomag (\$950 annually), Costs for printing and postage increased.   |
| TRAVEL & TRAINING                           | 4,000               | 4,000                       | 2,000                   | 3,600               | (400)                     | -10%                        | 1,600                             | 80%                              | Estimate for registration fees and travel to attend conferences and courses  |
| SUPPLIES - OFFICE                           | 800                 | 800                         | 1,000                   | 800                 | -                         | 0%                          | (200)                             | -20%                             | Estimate for office supplies   |
| COMPUTER & SOFTWARE - MINOR                 | 4,000               | 4,000                       | 11,447                  | -                   | (4,000)                   | -100%                       | (11,447)                          | -100%                            | \$100K website redesign  |
| MISCELLANEOUS EXPEND                        | 1,000               | 1,000                       | 1,000                   | 1,000               | -                         | 0%                          | -                                 | 0%                               |  |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>        | <b>204,664</b>      | <b>204,664</b>              | <b>213,087</b>          | <b>207,044</b>      | <b>2,380</b>              | <b>1%</b>                   | <b>(6,043)</b>                    | <b>-3%</b>                       |  |
| ALLOCATION TO ARTS & CULTURAL FUND          | 74,459              | 74,459                      | 79,395                  | 82,395              | 10,055                    | 14%                         | 5,119                             | 6%                               | 90% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist  |
| <b>TOTAL NET EXPENDITURES</b>               | <b>130,205</b>      | <b>130,205</b>              | <b>133,692</b>          | <b>124,649</b>      | <b>(7,675)</b>            | <b>-6%</b>                  | <b>(11,162)</b>                   | <b>-8%</b>                       |  |
| <b>Department: 40600 - COURT DEPARTMENT</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| SALARIES - REGULAR EMPLOYEES                | 13,532              | 13,532                      | 13,661                  | 13,661              | 129                       | 1%                          | -                                 | 0%                               | 30% of Sherry's salary   |
| INSURANCE - MEDICAL                         | 2,067               | 2,067                       | 2,081                   | 1,612               | (456)                     | -22%                        | (469)                             | -23%                             |  |
| FICA ER MATCH                               | 1,035               | 1,035                       | 1,051                   | 1,045               | 10                        | 1%                          | (6)                               | -1%                              |  |
| RETIREMENT MATCH                            | 2,111               | 2,111                       | 2,130                   | 2,126               | 15                        | 1%                          | (4)                               | 0%                               |  |
| TELEPHONE-CELL                              | 1,200               | 1,200                       | 1,200                   | 1,200               | -                         | 0%                          | -                                 | 0%                               | Cost for 1 cell phone  |
| TRAVEL & TRAINING                           | 1,500               | 1,500                       | 1,500                   | 1,500               | -                         | 0%                          | -                                 | 0%                               | Estimate for registration fees and travel to attend conferences for the Judge  |
| DUES  | 260                 | 260                         | 260                     | 120                 | (140)                     | -54%                        | (140)                             | -54%                             | Based on current year actuals  |
| SUPPLIES-OFFICE                             | 200                 | 200                         | 300                     | 300                 | 100                       | 50%                         | -                                 | 0%                               |  |
| <b>TOTAL</b>                                | <b>\$ 21,906</b>    | <b>\$ 21,906</b>            | <b>\$ 22,183</b>        | <b>\$ 21,564</b>    | <b>\$ (342)</b>           | <b>-2%</b>                  | <b>\$ (619)</b>                   | <b>-3%</b>                       |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications   |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|--|
| <b>Department: 40900 - PUBLIC SAFETY DEPARTMENT</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| SALARIES - DEPUTIES                                 | \$ 397,295          | \$ 397,295                  | \$ 346,519              | \$ 324,841          | \$ (72,454)               | -18%                        | \$ (21,678)                       | -6%                              | Based on the current contract for 2nd and 3rd shift -80% coverage                              |
| OVERTIME  | 5,000               | 5,000                       | 20,000                  | 20,000              | 15,000                    | 300%                        | -                                 | 0%                               |  |
| FICA ER MATCH                                       | 30,776              | 30,776                      | 30,776                  | 32,437              | 1,661                     | 5%                          | 1,661                             | 5%                               |  |
| RETIREMENT MATCH                                    | 58,574              | 58,574                      | 58,574                  | 61,736              | 3,162                     | 5%                          | 3,162                             | 5%                               |  |
| COUNTY DEPUTY VEHICLE FEES                          | 7,300               | 7,300                       | 9,000                   | 9,000               | 1,700                     | 23%                         | -                                 | 0%                               | Based on current contract -\$10 per deputy per shift   |
| COUNTY RADIO COSTS                                  | 6,156               | 6,156                       | 6,156                   | 6,156               | -                         | 0%                          | -                                 | 0%                               |  |
| CCSO CONTRACT                                       | 502,748             | 502,748                     | 665,084                 | 345,880             | (156,868)                 | -31%                        | (319,204)                         | -48%                             | 1st shift is contracted with CCSO (4 deputies)   |
| <b>TOTAL DEPARTMENT EXPENDITURES</b>                | <b>1,007,849</b>    | <b>1,007,849</b>            | <b>1,136,109</b>        | <b>800,050</b>      | <b>(207,798)</b>          | <b>-21%</b>                 | <b>(336,059)</b>                  | <b>-30%</b>                      |  |
| ALLOCATION TO STATE ATAX                            | 382,000             | 382,000                     | 382,000                 | 191,000             | -                         | 0%                          | -                                 | 0%                               | Assuming 50% of FY19 funding   |
| ALLOCATION TO LOCAL ATAX                            | 463,234             | 463,234                     | 583,693                 | 489,043             | (165,191)                 | NA                          | (285,650)                         | -49%                             | Assuming same funding level from SATAX/ 85% of public safety cost allocated to SATAX and LATAX |
| <b>TOTAL NET EXPENDITURES</b>                       | <b>162,615</b>      | <b>162,615</b>              | <b>170,416</b>          | <b>120,008</b>      | <b>(42,607)</b>           | <b>-26%</b>                 | <b>(50,409)</b>                   | <b>-30%</b>                      |  |
| <b>Department: 40800 - PUBLIC WORKS</b>             |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| SALARIES  | 42,000              | 42,000                      | 42,000                  | 42,000              | -                         | 0%                          | -                                 | 0%                               | Salary for 1 employee  |
| INSURANCE - MEDICAL                                 | 11,167              | 11,167                      | 11,167                  | 11,170              | 3                         | 0%                          | 3                                 | 0%                               |  |
| FICA ER MATCH                                       | 6,417               | 6,417                       | 3,213                   | 3,213               | (3,204)                   | -50%                        | -                                 | 0%                               |  |
| RETIREMENT MATCH                                    | 6,535               | 6,535                       | 7,185                   | 7,185               | 650                       | 10%                         | -                                 | 0%                               |  |
| TELEPHONE-CELL                                      | 2,000               | 2,000                       | 1,858                   | 1,500               | (500)                     | -25%                        | (358)                             | -24%                             |  |
| TRAVEL & TRAINING                                   | 3,000               | 3,000                       | 1,500                   | 8,000               | 5,000                     | 167%                        | 6,500                             | 81%                              | Accounting for training events and joining organizations for new Public Works manager          |
| SUPPLIES - OFFICE                                   | 2,000               | 2,000                       | 500                     | 2,400               | 400                       | 20%                         | 1,900                             | 95%                              |  |
| UNIFORMS  | 800                 | 800                         | 300                     | 800                 | -                         | 0%                          | 500                               | 63%                              |  |
| COMPUTER & SOFTWARE - MINOR                         | 1,000               | 1,000                       | 280                     | -                   | (1,000)                   | -100%                       | (280)                             | #DIV/0!                          |  |
| <b>\$ 74,919</b>                                    | <b>\$ 74,919</b>    | <b>\$ 68,003</b>            | <b>\$ 76,268</b>        | <b>\$ 1,349</b>     | <b>2%</b>                 | <b>8,265</b>                | <b>12%</b>                        |                                  |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications  |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|---|
| <b>Department: 41500 - COMMUNITY DEVELOPMENT SERVICES</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| SALARIES  | \$ 485,542          | \$ 485,542                  | \$ 471,271              | \$ 471,271          | \$ (14,271)               | -3%                         | \$ -                              | 0%                               | Salaries for Community Dev. Services- 7 employees                                 |
| OVERTIME  | 500                 | 500                         | 600                     | 500                 | -                         | 0%                          | (100)                             | -17%                             |   |
| INSURANCE - MEDICAL                                       | 62,404              | 62,404                      | 53,569                  | 49,202              | (13,202)                  | -21%                        | (4,367)                           | -8%                              |   |
| FICA ER MATCH   | 37,144              | 37,144                      | 36,052                  | 36,052              | (1,092)                   | -3%                         | -                                 | 0%                               |   |
| RETIREMENT MATCH  | 80,110              | 80,110                      | 78,440                  | 78,440              | (1,671)                   | -2%                         | -                                 | 0%                               |   |
| TUITION REIMBURSEMENT                                     | 7,000               | 7,000                       | -                       | -                   | (7,000)                   | -100%                       | -                                 | N/A                              |   |
| ADVERTISING COSTS   | 500                 | 500                         | 500                     | 500                 | -                         | 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                                     | 9,000               | 9,000                       | 9,000                   | 9,000               | -                         | 0%                          | -                                 | 0%                               | Duncan & Parnell document services  |
| CONSULTING  | 30,000              | 30,000                      | 3,750                   | -                   | (30,000)                  | -100%                       | (3,750)                           | -100%                            |   |
| REPAIR AND MAINT - SOFTWARE                               | 300                 | 300                         | 1,200                   | 300                 | -                         | 0%                          | (900)                             | -75%                             | Estimate for Adobe pro, MS Office software for computers                          |
| TELEPHONE-CELL  | 5,000               | 5,000                       | 4,000                   | 4,000               | (1,000)                   | -20%                        | -                                 | 0%                               | Cost for 5 cell phones  |
| DUES  | 2,500               | 2,500                       | 2,500                   | 2,500               | -                         | 0%                          | -                                 | 0%                               | Certification renewals  |
| TRAVEL & TRAINING   | 19,500              | 19,500                      | 14,000                  | 14,000              | (5,500)                   | -28%                        | -                                 | 0%                               | Estimate for registration fees and travel to attend conferences and courses       |
| SUPPLIES - OFFICE   | 3,000               | 3,000                       | 2,200                   | 2,200               | (800)                     | -27%                        | -                                 | 0%                               | Including departmental copies, and supplies                                       |
| SUPPLIES - OTHER  | 1,500               | 1,500                       | 1,000                   | 1,000               | (500)                     | -33%                        | -                                 | 0%                               | Based on current year actuals   |
| UNIFORMS  | 4,400               | 4,400                       | 2,000                   | 2,000               | (2,400)                   | -55%                        | -                                 | 0%                               | 7-staff members uniforms  |
| MISCELLANEOUS   | 4,000               | 4,000                       | 2,000                   | 2,000               | (2,000)                   | -50%                        | -                                 | 0%                               | Plate and registration check  |
| VEHICLES  | -                   | -                           | -                       | -                   | -                         | N/A                         | -                                 | N/A                              |   |
| EQUIPMENT MINOR   | 1,500               | 1,500                       | 500                     | 500                 | (1,000)                   | -67%                        | -                                 | 0%                               |   |
| COMPUTER & SOFTWARE - MINOR                               | 3,200               | 3,200                       | 4,600                   | 4,600               | 1,400                     | 44%                         | -                                 | 0%                               | Replacing 2 surfaces with desktops; operating speeds are too slow for large plans |
|   | <u>\$ 762,100</u>   | <u>\$ 762,100</u>           | <u>\$ 692,182</u>       | <u>\$ 683,065</u>   | <u>\$ (79,035)</u>        | <u>-10%</u>                 | <u>(9,117)</u>                    | <u>-1%</u>                       |   |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|  | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications  |
|--|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|---|
| <b>Department: 41000 - OPERATIONS</b>  |                     |                             |                         |                     |                           |                             |                                   |                                  |   |
| WATER & SEWAGE                         | \$ 100,000          | \$ 100,000                  | \$ 100,000              | \$ 110,343          | \$ 10,343                 | 10%                         | \$ 10,343                         | 10%                              | Annualized plus 10% increase for new landscaping  |
| SOLID WASTE DISPOSAL                   | 960,000             | 960,000                     | 960,000                 | 979,200             | 19,200                    | 2%                          | 19,200                            | 2%                               | Contract with CW plus 2% CPI increase ( beach excluded), Chas recycling fee-\$35k plus \$10k misc.              |
| CUSTODIAL COSTS                        | 45,000              | 45,000                      | 20,000                  | 20,000              | (25,000)                  | -56%                        | -                                 | 0%                               | Accounting for an increase for new bidder , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K |
| LANDSCAPING COSTS - MINOR              | 205,000             | 205,000                     | 205,000                 | 205,000             | -                         | 0%                          | -                                 | 0%                               | Based on the Greenery contract \$183K, indoor plants-\$5K, and misc projects/repairs-17K                        |
| STR CODE ENFORCEMENT                   | -                   | -                           | 288,580                 | 288,580             | 288,580                   | N/A                         | -                                 | 0%                               | Based on the contract with Island Services for after hours code enforcement                                     |
| BEACH PATROL COSTS                     | 320,765             | 320,765                     | 320,765                 | 320,765             | -                         | 0%                          | -                                 | 0%                               | Based on the contract with Island Services  |
| BEACH UPKEEP                           | 53,000              | 53,000                      | 44,000                  | 54,880              | 1,880                     | 4%                          | 10,880                            | 25%                              | Based on the contract with Carolina Waste with 2% CPI, plus \$10k misc cleanup                                  |
| VEHICLE                                | -                   | -                           | -                       | -                   | -                         | N/A                         | -                                 | N/A                              | To replace 4Runner  |
| REPAIR & MAINT - BUILDING              | 25,000              | 25,000                      | 15,000                  | 15,000              | (10,000)                  | -40%                        | -                                 | 0%                               | HVAC, generator annual service  |
| REPAIR & MAINT - VEHICLES              | 16,000              | 16,000                      | 16,000                  | 18,000              | 2,000                     | 13%                         | 2,000                             | 13%                              | We have a few older vehicles that may need more maintenance   |
| REPAIR AND MAINT - EQUIPMENT           | 5,000               | 5,000                       | 5,000                   | 5,000               | -                         | 0%                          | -                                 | 0%                               | Misc equipment repairs  |
| PEST CONTROL COSTS                     | 5,800               | 5,800                       | 5,800                   | 5,800               | -                         | 0%                          | -                                 | 0%                               | Pest and mosquito control and termite bond  |
| RENTAL - EQUIPMENT                     | 40,000              | 40,000                      | 40,000                  | 40,000              | -                         | 0%                          | -                                 | 0%                               | Estimate for copier leases , based on current year actuals  |
| INSURANCE - VEHICLES                   | 7,000               | 7,000                       | 6,814                   | 7,078               | 78                        | 1%                          | 264                               | 4%                               | 20% increase in premiums  |
| INSURANCE - DATA PRO                   | 508                 | 508                         | 545                     | 546                 | 38                        | 7%                          | 1                                 | 0%                               | 15% increase in premiums  |
| INSURANCE - LIAB/TOR                   | 36,936              | 36,936                      | 32,477                  | 43,793              | 6,857                     | 19%                         | 11,316                            | 35%                              | 25% increase in premiums  |
| INSURANCE - BUILDING & PERSONAL PROPER | 12,662              | 12,662                      | 14,389                  | 14,290              | 1,628                     | 13%                         | (99)                              | -1%                              | 23% increase in premiums  |
| INSURANCE - D&O                        | 34,998              | 34,998                      | 27,998                  | 34,849              | (150)                     | 0%                          | 6,851                             | 24%                              | 25% increase in premiums  |
| TELEPHONE - REGULAR                    | 22,500              | 22,500                      | 22,000                  | 26,000              | 3,500                     | 16%                         | 4,000                             | 18%                              | Change in the contract for phone service (SEGRA) and cable (Comcast)  |
| EMERGENCY COMMUNICATION COST           | 12,000              | 12,000                      | 10,000                  | 12,000              | -                         | 0%                          | 2,000                             | 20%                              | Monthly charges for satellite phones and Code Red   |
| SECURITY SYSTEM COSTS                  | 6,000               | 6,000                       | 5,400                   | 5,800               | (200)                     | -3%                         | 400                               | 7%                               | Estimate for building and surveillance cameras  |
| 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                      | 10,399                  | 11,000              | (4,000)                   | -27%                        | 601                               | 6%                               | Based on Actuals/Will need more decorations Xmas 2020   |
| ELECTRICITY COSTS                      | 55,000              | 55,000                      | 50,000                  | 50,000              | (5,000)                   | -9%                         | -                                 | 0%                               |   |
| SIGNS - MINOR COSTS                    | 5,000               | 5,000                       | 12,000                  | 2,000               | (3,000)                   | -60%                        | (10,000)                          | -83%                             | Misc repairs to signs   |
| EQUIPMENT - MINOR                      | 6,000               | 6,000                       | 14,000                  | 10,000              | 4,000                     | 67%                         | (4,000)                           | -29%                             | Accounting for computer upgrades for FY2021   |
|  | <u>1,996,169</u>    | <u>1,996,169</u>            | <u>2,233,167</u>        | <u>2,286,924</u>    | <u>290,755</u>            | <u>15%</u>                  | <u>53,757</u>                     | <u>2%</u>                        |   |
| ALLOCATION TO STATE ATAX               | 100,000             | 100,000                     | 100,000                 | 50,000              | (50,000)                  | -50%                        | (50,000)                          | -50%                             | Assuming 50% of FY19 funding level for Beach Patrol   |
| ALLOCATION TO COUNTY ATAX              | 282,465             | 282,465                     | 317,665                 | 362,465             | 80,000                    | 28%                         | 44,800                            | 14%                              |   |
| ALLOCATION TO LOCAL ATAX               | 53,000              | 53,000                      | 53,000                  | 54,880              | 1,880                     | 4%                          | 1,880                             | 4%                               | Beach upkeep  |
| ALLOCATION TO HOSPITALITY ATAX         | 219,750             | 219,750                     | 222,149                 | 242,750             | 23,000                    | 10%                         | 20,601                            | 9%                               |   |
| <b>TOTAL NET EXPENDITURES</b>          | <u>\$ 1,340,954</u> | <u>\$ 1,340,954</u>         | <u>\$ 1,540,353</u>     | <u>\$ 1,576,829</u> | <u>\$ 447,532</u>         | <u>33%</u>                  | <u>\$ 248,133</u>                 | <u>16%</u>                       |   |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 GENERAL FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY 20 Budget<br>\$ Change | FY 20<br>Budget<br>% Change | FY 20<br>Projections<br>\$ Change | FY 20<br>Projections<br>% Change | Justifications   |
|---|---------------------|-----------------------------|-------------------------|---------------------|---------------------------|-----------------------------|-----------------------------------|----------------------------------|--|
| <b>Department: 40400 - ROADS AND BRIDGE</b> |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| REPAIR AND MAINT ROADS                      | \$ 25,000           | \$ 25,000                   | \$ 1,900,026            | \$ 15,000           | \$ (10,000)               | -40%                        | \$ (1,885,026)                    | -99%                             | Speed Table on Beachwalker Drive                                     |
| PKWY LANDSCAPING                            | -                   | -                           | -                       | 500,000             | 500,000                   | N/A                         | 500,000                           | N/A                              | Based on construction/installation estimate from landscape architect |
| GENERAL INSURANCE - BRIDGE                  | 39,210              | 39,210                      | 33,161                  | 40,000              | 790                       | 2%                          | 6,839                             | 21%                              | Estimate for bridge insurance -20% increase                          |
| PROFESSIONAL SERVICES                       | 280,000             | 280,000                     | 383,566                 | -                   | (280,000)                 | -100%                       | (383,566)                         | -100%                            | Taken from FY2020  |
| MISCELLANEOUS EXPEND                        | 1,000               | 1,000                       | 1,000                   | 1,000               | -                         | 0%                          | -                                 | 0%                               | Estimate for misc.   |
|   | <u>345,210</u>      | <u>345,210</u>              | <u>2,317,753</u>        | <u>556,000</u>      | <u>210,790</u>            | <u>61%</u>                  | <u>(1,761,753)</u>                | <u>-76%</u>                      |  |
| ALLOCATION TO LOCAL ATAX                    | 238,000             | 238,000                     | 1,027,616               | 231,750             | 243,860                   | 102%                        | (545,756)                         | -53%                             | Allocate 45%   |
| ALLOCATION TO HOSPITALITY TAX               | -                   | -                           | 913,437                 | 216,000             | 320,000                   | N/A                         | (593,437)                         | -65%                             | Allocate 40%   |
|   | <u>-</u>            | <u>-</u>                    | <u>913,437</u>          | <u>216,000</u>      | <u>320,000</u>            | <u>N/A</u>                  | <u>(593,437)</u>                  | <u>-65%</u>                      |  |
| <b>TOTAL NET EXPENDITURES</b>               | <b>\$ 107,210</b>   | <b>\$ 107,210</b>           | <b>\$ 376,700</b>       | <b>\$ 108,250</b>   | <b>\$ (353,070)</b>       | <b>-329%</b>                | <b>\$ (622,560)</b>               | <b>-165%</b>                     |  |
| <b>Department: 41400 - CERT TEAM</b>        |                     |                             |                         |                     |                           |                             |                                   |                                  |  |
| 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 6/30/21  
 STATE ACCOMMODATION TAX FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20<br>Budget<br>%<br>Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications   |
|---|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|-------------------------------|----------------------------------|---------------------------------|--|
| STATE ACCOMMODATIONS TAX REVENUE        | \$ 1,586,688        | \$ 1,586,688                   | \$ 1,131,622            | \$ 1,271,025        | \$ (315,663)             | -20%                          | \$ 139,403                       | 12%                             | 50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19 |
| INTEREST REVENUE                        | 15,000              | 15,000                         | 10,000                  | 2,500               | (15,000)                 | -100%                         | (7,500)                          | -75%                            | Rate of return -1.5%   |
|   | <u>1,601,688</u>    | <u>1,601,688</u>               | <u>1,141,622</u>        | <u>1,273,525</u>    | <u>(330,663)</u>         | <u>-20%</u>                   | <u>139,403</u>                   | <u>12%</u>                      |  |
| <b>EXPENDITURES:</b>                    |                     |                                |                         |                     |                          |                               |                                  |                                 |  |
| PROMOTIONAL FUND                        | 480,506             | 480,506                        | 339,487                 | 381,307             | (99,199)                 | -21%                          | 41,821                           | 12%                             | 30% of SATAX   |
| SATAX CURRENT YEAR FUNDING              | <u>1,100,000</u>    | <u>1,100,000</u>               | <u>859,807</u>          | <u>730,000</u>      | <u>(370,000)</u>         | <u>-34%</u>                   | <u>(129,807)</u>                 | <u>-15%</u>                     |  |
| TOTAL STATE ACCOMMODATION TAX EXPENDITL | <u>1,580,506</u>    | <u>1,580,506</u>               | <u>1,199,294</u>        | <u>1,111,307</u>    | <u>(469,199)</u>         | <u>-30%</u>                   | <u>(87,986)</u>                  | <u>-7%</u>                      |  |
| NET INCREASE/(DECREASE) IN FUND BALANCE | <u>\$ 21,182</u>    | <u>\$ 21,182</u>               | <u>\$ (57,672)</u>      | <u>\$ 162,217</u>   | <u>\$ 138,535</u>        | <u>654%</u>                   | <u>\$ 227,389</u>                | <u>-394%</u>                    |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 COUNTY ACCOMMODATION TAX FUND

|  | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20<br>Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications   |
|--|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|----------------------------|----------------------------------|---------------------------------|--|
| <b>REVENUES:</b>                           |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| COUNTY ACCOMMODATION TAX                   | \$ 492,000          | \$ 492,000                     | \$ 354,000              | \$ -                | \$ (492,000)             | -100%                      | \$ (354,000)                     | -100%                           |  |
| INTEREST REVENUE                           | 30,000              | 30,000                         | 30,000                  | 20,000              | (10,000)                 | -33%                       | (10,000)                         | -33%                            | Steady rate of return                                  |
| <b>TOTAL CATAX REVENUES</b>                | <b>522,000</b>      | <b>522,000</b>                 | <b>384,000</b>          | <b>20,000</b>       | <b>(502,000)</b>         | <b>-96%</b>                | <b>(364,000)</b>                 | <b>-95%</b>                     |  |
| <b>EXPENDITURES :</b>                      |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| WATER & SEWAGE                             | 15,000              | 15,000                         | 25,000                  | 25,000              | 10,000                   | 67%                        | -                                | 0%                              | 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                  | 5,000               | 5,000                          | 20,000                  | 20,000              | 15,000                   | 300%                       | -                                | 0%                              | 50% allocation from GF                                 |
| REPAIR & MAINT - BUILDING                  | 1,000               | 1,000                          | 1,000                   | 1,000               | -                        | 0%                         | -                                | 0%                              | allocation from GF                                     |
| PEST CONTROL COSTS                         | 500                 | 500                            | 500                     | 500                 | -                        | 0%                         | -                                | 0%                              | 50% allocation from GF                                 |
| TELEPHONE - REGULAR                        | 7,500               | 7,500                          | 5,200                   | 5,200               | (2,300)                  | -31%                       | -                                | 0%                              | allocation from GF                                     |
| SECURITY SYSTEM COSTS                      | 200                 | 200                            | 200                     | 200                 | -                        | 0%                         | -                                | 0%                              | allocation from GF                                     |
| NW FRESHFIELDS                             | 2,000               | 2,000                          | 2,000                   | -                   | (2,000)                  | 100%                       | (2,000)                          | 100%                            | Freshfields Promotions                                 |
| BEACH PATROL COSTS                         | 320,765             | 320,765                        | 320,765                 | 320,765             | -                        | 0%                         | -                                | 0%                              |  |
| BEACH MONITORING & REPAIRS                 | 70,000              | 70,000                         | 40,000                  | 50,000              | (20,000)                 | -29%                       | 10,000                           | 25%                             | Beach Mitigation, Annual beach survey and report (CSE) |
| KI CONSERVANCY                             | 70,000              | 70,000                         | 70,000                  | 49,000              | (21,000)                 | -30%                       | (21,000)                         | -30%                            |  |
| ENVIRONMENTAL RESEARCH                     | 42,000              | 42,000                         | 38,000                  | 37,700              | (4,300)                  | -10%                       | (300)                            | -1%                             | Grow Native, Dolphin Stewardship, Bluebird Boxes       |
| EDUCATIONAL PROGRAMS                       | 30,000              | 30,000                         | 20,000                  | 7,000               | (23,000)                 | -77%                       | (13,000)                         | -65%                            |  |
| FISH STUDIES & EQUIPMENT                   | 6,000               | 6,000                          | 5,000                   | 5,000               | (1,000)                  | -17%                       | -                                | 0%                              | Estimate for fish tissue testing and stocking          |
| POND MANAGEMENT                            | 5,000               | 5,000                          | 2,500                   | 5,000               | -                        | 0%                         | 2,500                            | 100%                            |  |
| ELECTRICITY COSTS                          | 10,000              | 10,000                         | 15,000                  | 15,000              | 5,000                    | 50%                        | -                                | 0%                              | 50% allocation from GF                                 |
| <b>TOTAL CATAX EXPENDITURES</b>            | <b>614,965</b>      | <b>614,965</b>                 | <b>595,165</b>          | <b>571,365</b>      | <b>(43,600)</b>          | <b>-7%</b>                 | <b>(23,800)</b>                  | <b>-4%</b>                      |  |
| <b>FUND ALLOCATIONS TO OTHER FUNDS :</b>   |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| ALLOCATE FROM SATAX                        | (100,000)           | (100,000)                      | (100,000)               | (50,000)            | 50,000                   | -50%                       | 50,000                           | -50%                            | Assuming 50% of FY19 funding level for Beach Patrol    |
| <b>TOTAL CATAX FUND EXPEND, ALLOCATIC</b>  | <b>514,965</b>      | <b>514,965</b>                 | <b>495,165</b>          | <b>521,365</b>      | <b>6,400</b>             | <b>1%</b>                  | <b>26,200</b>                    | <b>5%</b>                       |  |
| <b>NET INCREASE/(DECREASE) IN FUND BAL</b> | <b>\$ 7,035</b>     | <b>\$ 7,035</b>                | <b>\$ (111,165)</b>     | <b>\$ (501,365)</b> | <b>\$ (508,400)</b>      | <b>-7227%</b>              | <b>\$ (390,200)</b>              | <b>351%</b>                     |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 LOCAL ACCOMMODATION TAX FUND

|  | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20<br>Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications   |
|--|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|----------------------------|----------------------------------|---------------------------------|--|
| <b>REVENUES:</b>                                       |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| LOCAL ACCOMMODATION TAX                                | \$ 1,037,993        | \$ 1,037,993                   | \$ 618,926              | \$ 734,510          | \$ (303,483)             | -29%                       | \$ 115,584                       | 19%                             | 50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19 |
| INTEREST REVENUE                                       | 70,000              | 70,000                         | 70,000                  | 60,000              | (10,000)                 | -14%                       | (10,000)                         | -14%                            | Steady rate of return  |
| <b>TOTAL LATAX REVENUES</b>                            | <b>1,107,993</b>    | <b>1,107,993</b>               | <b>688,926</b>          | <b>794,510</b>      | <b>(313,483)</b>         | <b>-28%</b>                | <b>105,584</b>                   | <b>15%</b>                      |  |
| <b>EXPENDITURES:</b>                                   |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| SALARIES - REGULAR EMPLOYEES                           | 97,102              | 97,102                         | 97,102                  | 97,102              | -                        | 0%                         | -                                | 0%                              | 60% of the biologists payroll  |
| FICA ER MATCH  | 7,428               | 7,428                          | 7,428                   | 7,428               | -                        | 0%                         | -                                | 0%                              |  |
| INSURANCE - MEDICAL                                    | 17,219              | 17,219                         | 17,219                  | 16,947              | (272)                    | -2%                        | (272)                            | -2%                             |  |
| RETIREMENT MATCH                                       | 16,909              | 16,909                         | 16,909                  | 16,909              | -                        | 0%                         | -                                | 0%                              |  |
| DEPUTIES COST  | 463,234             | 463,234                        | 583,693                 | 489,043             | 25,809                   | 6%                         | (94,650)                         | -16%                            |  |
| BEACH UPKEEP   | 53,000              | 53,000                         | 53,000                  | 54,880              | 1,880                    | 4%                         | 1,880                            | 4%                              | Contract with CW plus 2% CPI increase                                  |
| TURTLE PATROL  | 7,500               | 7,500                          | 6,000                   | 7,000               | (500)                    | -7%                        | 1,000                            | 17%                             |  |
| VEHICLE  | 30,000              | 30,000                         | 35,839                  | -                   | (30,000)                 | -100%                      | (35,839)                         | -100%                           |  |
| BEACH SUPPLIES COSTS                                   | 2,500               | 2,500                          | 2,500                   | 2,500               | -                        | 0%                         | -                                | 0%                              |  |
| <b>TOTAL LATAX EXPENDITURES</b>                        | <b>694,892</b>      | <b>694,892</b>                 | <b>819,690</b>          | <b>691,809</b>      | <b>(3,083)</b>           | <b>0%</b>                  | <b>(127,881)</b>                 | <b>-16%</b>                     |  |
| <b>FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:</b>  |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| TRANSFER TO ARTS & CULTURAL FUND                       | 237,459             | 237,459                        | 215,002                 | 188,335             | (49,124)                 | -21%                       | (26,667)                         | -12%                            |  |
| TRANSFER TO GENERAL FUND                               | 238,000             | 238,000                        | 1,027,616               | 231,750             | (6,250)                  | -3%                        | (795,866)                        | -77%                            | Transfer to GF for 45% cost of KI improvements                         |
| TRANSFER TO CAPITAL FUND                               | 415,197             | 415,197                        | 247,570                 | 293,804             | (121,393)                | -29%                       | 46,233                           | 19%                             | Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%    |
| <b>TOTAL LATAX FUND EXPEND, TRANSFERS &amp; ALLOC/</b> | <b>1,585,548</b>    | <b>1,585,548</b>               | <b>2,309,879</b>        | <b>1,405,698</b>    | <b>(179,851)</b>         | <b>-11%</b>                | <b>(776,300)</b>                 | <b>-34%</b>                     |  |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>         | <b>\$ (477,556)</b> | <b>\$ (477,556)</b>            | <b>\$ (1,620,953)</b>   | <b>\$ (611,188)</b> | <b>\$ (133,633)</b>      | <b>28%</b>                 | <b>\$ 1,078,632</b>              | <b>-67%</b>                     |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 BEVERAGE PERMITS FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20<br>Budget<br>\$ Change | FY20<br>Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications                                   |
|---|---------------------|--------------------------------|-------------------------|---------------------|-----------------------------|----------------------------|----------------------------------|---------------------------------|--|
| <b>REVENUES:</b>                            |                     |                                |                         |                     |                             |                            |                                  |                                 |  |
| 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%                              |  |
| <b>FUND TRANSFERS TO OTHER FUNDS :</b>      |                     |                                |                         |                     |                             |                            |                                  |                                 |  |
| TRANSFER TO CAPITAL FUND                    | 50,000              | 50,000                         | 50,000                  | 50,000              | -                           | 0%                         | -                                | 0%                              |  |
|   | 50,000              | 50,000                         | 50,000                  | 50,000              | -                           | 0%                         | -                                | 0%                              |  |
| <b>NET INCREASE/(DECREASE) IN FUND BALA</b> | <b>\$ (5,000)</b>   | <b>\$ (5,000)</b>              | <b>\$ (5,000)</b>       | <b>\$ (5,000)</b>   | <b>\$ -</b>                 | <b>\$ -</b>                | <b>\$ -</b>                      | <b>\$ -</b>                     |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 HOSPITALITY TAX FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20<br>Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications   |
|---|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|----------------------------|----------------------------------|---------------------------------|--|
| <b>REVENUES:</b>                                |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| HOSPITALITY TAX                                 | \$ 588,866          | \$ 588,866                     | \$ 392,115              | \$ 411,357          | \$ (177,510)             | -30%                       | \$ 19,242                        | 5%                              | 50% of 1st Qtr 75% of 2nd Qtr of FY20 and 100% of 3rd and 4th qtr FY19   |
| INTEREST REVENUE                                | 50,000              | 50,000                         | 50,000                  | 50,000              | -                        | 0%                         | -                                | 0%                              | Approximately 2% rate of return on investments   |
| <b>TOTAL HOSPITALITY TAX REVENUES</b>           | <b>638,866</b>      | <b>638,866</b>                 | <b>442,115</b>          | <b>461,357</b>      | <b>(177,510)</b>         | <b>-28%</b>                | <b>19,242</b>                    | <b>4%</b>                       |  |
| <b>EXPENDITURES :</b>                           |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| WATER & SEWAGE                                  | 68,750              | 68,750                         | 68,750                  | 88,750              | 20,000                   | 29%                        | 20,000                           | 29%                             | Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerri son Parkway                            |
| LANDSCAPING COSTS - MINOR                       | 133,000             | 133,000                        | 140,000                 | 140,000             | 7,000                    | 5%                         | -                                | 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                         | 10,399                  | 11,000              | (4,000)                  | -27%                       | 601                              | 6%                              | Estimate for Christmas decorations   |
| ELECTRICITY COSTS                               | 3,000               | 3,000                          | 3,000                   | 3,000               | -                        | 0%                         | -                                | 0%                              | Electricity for round a bout lights  |
| <b>TOTAL EXPENDITURES</b>                       | <b>219,750</b>      | <b>219,750</b>                 | <b>222,149</b>          | <b>242,750</b>      | <b>23,000</b>            | <b>10%</b>                 | <b>20,601</b>                    | <b>9%</b>                       |  |
| <b>FUND TRANSFERS TO OTHER FUNDS :</b>          |                     |                                |                         |                     |                          |                            |                                  |                                 |  |
| TRANSFER TO ARTS & CULTURAL FUND                | 22,000              | 22,000                         | 22,000                  | 10,120              | (11,880)                 | -54%                       | (11,880)                         | -54%                            |  |
| TRANSFER TO GENERAL FUND                        | -                   | -                              | 913,437                 | 216,000             | 216,000                  | N/A                        | (697,437)                        | -76%                            |  |
| TRANSFER TO CAPITAL FUND                        | 235,547             | 235,547                        | 156,846                 | 164,543             | (71,004)                 | -30%                       | 7,697                            | 5%                              | 20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund     |
| <b>TOTAL HOSPITALITY FUND EXPEND &amp; TRAF</b> | <b>477,297</b>      | <b>477,297</b>                 | <b>1,314,432</b>        | <b>633,413</b>      | <b>156,116</b>           | <b>33%</b>                 | <b>(681,019)</b>                 | <b>-52%</b>                     |  |
| <b>NET INCREASE/(DECREASE) IN FUND BALAN</b>    | <b>\$ 161,569</b>   | <b>\$ 161,569</b>              | <b>\$ (872,317)</b>     | <b>\$ (172,056)</b> | <b>\$ (333,625)</b>      | <b>-206%</b>               | <b>\$ 700,261</b>                | <b>-80%</b>                     |  |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 ARTS & CULTURAL FUND

|  | 2020-2021<br>Budget | 2020-2021<br>Amended<br>Budget | Annualized<br>2020-2021 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20 Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change |
|--|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|-------------------------|----------------------------------|---------------------------------|
| <b>SOURCES :</b>                               |                     |                                |                         |                     |                          |                         |                                  |                                 |
| TRANSFER FROM LATAX FUND                       | \$ 237,459          | \$ 237,459                     | \$ 215,002              | \$ 178,215          | \$ 10,055                | 4%                      | \$ 32,512.19                     | 15%                             |
| TRANSFER FROM HOSPITALITY TAX FUND             | 22,000              | 22,000                         | 22,000                  | 10,120              | -                        | 0%                      | -                                | 0%                              |
| TRANSFER FROM GENERAL FUND                     | 118,000             | 118,000                        | 80,017                  | 55,460              | -                        | 0%                      | 37,983                           | 47%                             |
| TICKET SALES                                   | -                   | -                              | 23,000                  | -                   | -                        | NA                      | (23,000)                         | -100%                           |
| <b>TOTAL SOURCES</b>                           | <b>377,459</b>      | <b>377,459</b>                 | <b>340,019</b>          | <b>243,795</b>      | <b>10,055</b>            | <b>3%</b>               | <b>47,495</b>                    | <b>14%</b>                      |
| <b>EXPENDITURES:</b>                           |                     |                                |                         |                     |                          |                         |                                  |                                 |
| PAYROLL & RELATED EXPENSES                     | 74,459              | 74,459                         | 79,395                  | 82,395              | 10,055                   | 14%                     | 5,119                            | 6%                              |
| OFFICE/PRINTING EXPENSES                       | 3,000               | 3,000                          | 2,571                   | 3,000               | -                        | 0%                      | 429                              | 17%                             |
| ARTS COUNCIL                                   | 115,000             | 115,000                        | 98,446                  | 52,460              | -                        | 0%                      | 16,554                           | 17%                             |
| ADMINISTRATIVE COST                            | 3,000               | 3,000                          | 2,000                   | 3,000               | -                        | 0%                      | 1,000                            | 50%                             |
| CULTURAL EVENTS                                | 182,000             | 182,000                        | 157,607                 | 102,940             | -                        | 0%                      | 24,393                           | 15%                             |
| <b>TOTAL EXPENDITURES</b>                      | <b>377,459</b>      | <b>377,459</b>                 | <b>340,019</b>          | <b>243,795</b>      | <b>10,055</b>            | <b>0%</b>               | <b>47,495</b>                    | <b>82%</b>                      |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b> | <b>\$ -</b>         | <b>\$ -</b>                    | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>              | <b>3%</b>               | <b>\$ -</b>                      | <b>-68%</b>                     |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 VICTIMS ASSISTANCE FUND

|   | 2019-2020<br>Budget | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020 | 2020-2021<br>Budget | FY20 Budget<br>\$ Change | FY20 Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications |
|---|---------------------|--------------------------------|-------------------------|---------------------|--------------------------|-------------------------|----------------------------------|---------------------------------|----------------|
| <b>SOURCES :</b>                        |                     |                                |                         |                     |                          |                         |                                  |                                 |                |
| VICTIMS ASSISTANCE FEES                 | 10,000              | 10,000                         | 10,000                  | 10,000              | -                        | 0%                      | -                                | 0%                              |                |
| TOTAL SOURCES                           | 10,000              | 10,000                         | 10,000                  | 10,000              | -                        | 0%                      | -                                | 0%                              |                |
| <b>EXPENDITURES:</b>                    |                     |                                |                         |                     |                          |                         |                                  |                                 |                |
| CONTRIBUTIONS TO VICTIMS PROGRAMS       | 10,000              | 10,000                         | 10,000                  | 10,000              | -                        | 0%                      | -                                | 0%                              |                |
| TOTAL EXPENDITURES                      | 10,000              | 10,000                         | 10,000                  | 10,000              | -                        | 0%                      | -                                | 0%                              |                |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ -                | \$ -                           | \$ -                    | \$ -                | \$ -                     | 0%                      | \$ -                             | 0%                              |                |

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/21  
 CAPITAL FUND

|  | 2019-2020<br>Budget      | 2019-2020<br>Amended<br>Budget | Annualized<br>2019-2020  | 2020-2021<br>Budget      | FY20 Budget<br>\$ Change   | FY20 Budget<br>% Change | FY20<br>Projections<br>\$ Change | FY20<br>Projections<br>% Change | Justifications |
|--|--------------------------|--------------------------------|--------------------------|--------------------------|----------------------------|-------------------------|----------------------------------|---------------------------------|----------------|
| <b>REVENUES &amp; SOURCES :</b>                |                          |                                |                          |                          |                            |                         |                                  |                                 |                |
| TRANSFER FROM GENERAL FUND                     | \$ 362,378               | \$ 362,378                     | \$ 362,378               | \$ 357,916               | \$ (4,462)                 | -1%                     | \$ (4,462)                       | -1%                             |                |
| TRANSFER FROM LOCAL ACCOMMODATION FUND         | 415,197                  | 415,197                        | 247,570                  | 293,804                  | (121,393)                  | -29%                    | 46,233                           | 19%                             |                |
| TRANSFER FROM BEVERAGE FUND                    | 50,000                   | 50,000                         | 50,000                   | 50,000                   | -                          | 0%                      | -                                | 0%                              |                |
| TRANSFER FROM HOSPITALITY TAX FUND             | 235,547                  | 235,547                        | 156,846                  | 164,543                  | (71,004)                   | -30%                    | 7,697                            | 5%                              |                |
| INTEREST                                       | <u>30,000</u>            | <u>30,000</u>                  | <u>30,000</u>            | <u>30,000</u>            | <u>-</u>                   | <u>0%</u>               | <u>-</u>                         | <u>0%</u>                       |                |
| <b>TOTAL REVENUES &amp; SOURCES</b>            | <b>1,093,122</b>         | <b>1,093,122</b>               | <b>846,794</b>           | <b>896,263</b>           | <b>(196,859)</b>           | <b>-18%</b>             | <b>49,468</b>                    | <b>6%</b>                       |                |
| <b>EXPENDITURES:</b>                           |                          |                                |                          |                          |                            |                         |                                  |                                 |                |
| DEBT SERVICE/PRINCIPAL                         | 333,333                  | 333,333                        | 333,333                  | 333,333                  | -                          | 0%                      | -                                | 0%                              |                |
| DEBT SERVICE/ INTEREST                         | <u>29,045</u>            | <u>29,045</u>                  | <u>29,045</u>            | <u>24,583</u>            | <u>(4,462)</u>             | <u>-15%</u>             | <u>(4,462)</u>                   | <u>-15%</u>                     |                |
| <b>TOTAL EXPENDITURES</b>                      | <b>362,378</b>           | <b>362,378</b>                 | <b>362,378</b>           | <b>357,916</b>           | <b>(4,462)</b>             | <b>-1%</b>              | <b>(4,462)</b>                   | <b>-1%</b>                      |                |
| <b>NET INCREASE/(DECREASE) IN FUND BALANCE</b> | <b><u>\$ 730,744</u></b> | <b><u>\$ 730,744</u></b>       | <b><u>\$ 484,416</u></b> | <b><u>\$ 538,347</u></b> | <b><u>\$ (192,397)</u></b> | <b><u>-26%</u></b>      | <b><u>\$ 53,930</u></b>          | <b><u>11%</u></b>               |                |



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

| <u>Capital Expenditures</u>              | <u>Annualized FY2020</u> | <u>Budget<br/>FY2021</u> | <u>Projected FY2022</u> | <u>Projected FY2023</u> | <u>Projected FY2024</u> | <u>Projected FY2025</u> |
|--|--------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Beach Renourishment                      | -                        | -                        | 500,000                 | -                       | -                       | -                       |
| KI Parkway Resurfacing Engineering       | 305,966                  | -                        | -                       | -                       | -                       | -                       |
| KI Parkway Resurfacing                   | 1,900,026                | -                        | -                       | -                       | -                       | -                       |
| KI Parkway Landscape Design              | 49,200                   | -                        | -                       | -                       | -                       | -                       |
| KI Parkway Landscaping                   | -                        | 500,000                  | -                       | -                       | -                       | -                       |
| Speed table Beachwalker Drive            | -                        | 15,000                   | -                       | -                       | -                       | -                       |
| Municipal Center Landscaping             | -                        | -                        | -                       | -                       | -                       | -                       |
| Municipal Center Garage/Car Wash Station | -                        | -                        | -                       | -                       | -                       | -                       |
| Vehicles                                 |                          |                          |                         |                         |                         |                         |
| · Administration                         | -                        | -                        | -                       | -                       | -                       | -                       |
| · Building Department                    | -                        | -                        | -                       | -                       | -                       | -                       |
| · Code Enforcement                       | -                        | -                        | -                       | 35,000                  | -                       | -                       |
| · Public Works                           | 24,902                   | -                        | -                       | -                       | -                       | -                       |
| · Wildlife/Turtle Patrol                 | 35,839                   | -                        | -                       | -                       | -                       | -                       |
| Equipment                                | -                        | -                        | -                       | -                       | -                       | -                       |
| · Server                                 | 9,081                    | -                        | -                       | -                       | -                       | -                       |
| <b>Total Capital Expenditures</b>        | <b>\$ 2,325,014</b>      | <b>\$ 515,000</b>        | <b>\$ 500,000</b>       | <b>\$ 35,000</b>        | <b>\$ -</b>             | <b>\$ -</b>             |