



TOWN OF *Kiawah Island*

Mayor

John D. Labriola

Council Members

F. Daniel Prickett

Maryanne Connelly

John Moffitt

Scott M. Parker, MD

Town Administrator

Stephanie Monroe Tillerson

TOWN COUNCIL MEETING

Kiawah Island Municipal Center

Council Chambers

May 4, 2021; 2:00 PM

AGENDA

- I. Call to Order:
- II. Pledge of Allegiance
- III. Roll Call:
- IV. Approval of Minutes:
 - A. Minutes of the Town Council Meeting of April 6, 2021 [Tab 1]
- V. Mayor's Update:
- VI. Citizens' Comments (Agenda Items Only):
- VII. Old Business:

None
- VIII. New Business:
 - A. To Consider Approval of **Ordinance 2021-07** – An Emergency Ordinance of the Town Council of the Town of Kiawah Island Rescinding Permanent Ordinance No. 2021-03 Regarding Face Coverings, Restrictions on Restaurants, Establishments that Possess a State Permit to Sell Alcohol, Other Businesses and Facilities, and Essential Businesses – **First Reading** [Tab 2]
 - B. To Consider Approval of **Ordinance 2021-08** – An Emergency Ordinance of the Town Council of the Town of Kiawah Island Regarding Face Coverings and Restrictions on Restaurants [Tab 3]
 - C. To Consider Approval of **Resolution 2021-01** – A Resolution Authorizing the Adoption and Implementation of an Updated Covid-19 Employee Policy [Tab 4]
 - D. To Consider Approval of the Fiscal Year 2021/2022 State ATAX Funding Amounts [Tab 5]
 - E. To Consider Approval of **Ordinance 2021-06** – An Ordinance to Adopt the Fiscal Year 2021-2022 Budget for the Town of Kiawah Island, SC (7/1/21 Through 6/30/22) – **First Reading** [Tab 6]
- IX. Town Administrator's Report:
- X. Council Member:
 - a. Committee Updates
 - b. General Comments
- XI. Citizens' Comments:
- XII. Adjournment:



Tab | **1**

TOWN COUNCIL

Agenda Item

TOWN COUNCIL MEETING

Kiawah Island Municipal Center

Council Chambers

April 6, 2021; 2:00 PM

AGENDA

- I. Call to Order: *Mayor Labriola called the meeting to order at 2:00 pm.*
- II. Pledge of Allegiance
- III. Roll Call:

Present at the meeting: John D. Labriola, Mayor
Dan Prickett, Mayor Pro Tem
Maryanne Connelly, Councilmember
John Moffitt, Councilmember
Dr. Scott Parker, Councilmember

Also Present: Stephanie Tillerson, Town Administrator
Joe Wilson, Town Attorney
Petra Reynolds, Town Clerk
Brian Gottshalk, Public Works Manager
John Zlogar, Johns Island Task Force
Mike McShane, Johns Island Task Force
Richard Ackerman, Managing Partner – Big Rick Partners
Steven Traynum, Coastal Science and Engineering

IV. Approval of Minutes:

- A. Minutes of the Town Council Meeting of March 2, 2021

Mayor Pro Tem Prickett made a motion to approve the minutes of the March 2, 2021 Town Council Meeting. Councilmember Parker seconded the motion, and the minutes were unanimously approved.

- B. Minutes of the Special Call Town Council Meeting of March 24, 2021

Councilmember Connelly made a motion to approve the minutes of the March 24, 2021 Special Call Town Council Meeting. Councilmember Parker seconded the motion, and the minutes were unanimously approved.

V. Mayor's Update:

Mayor Labriola stated he attended the Charleston Area Convention and Visitors Bureau Board of Governors meeting, at which a presentation was made on current trend lines. Completely disregarding 2020, comparisons made to 2019 indicate that trendlines are within 70 to 90 percent of 2019.

VI. Citizens' Comments (Agenda Items Only):

None

VII. Presentation:

- A. Johns Island Task Force - John Zlogar

Mr. Zlogar gave a presentation on the Johns Island Task Force (JITF), stating it was a community-based representation of the island, formed in 2013, advocates for the culture and environment of the island, and not affiliated with any governmental entity. He discussed the guiding principles of the task force, Johns Island urban growth boundary, governmental jurisdictions, and the task force's strategic

objective to ensure that Johns Island remains both rural and urban for generations. Mr. Zlogar, along with Mr. McShane, reviewed recent and current JITF efforts and the Johns Island Coalition.

B. Kiawah Life Plan Village (Kiawah Senior Living) – Big Rock Partners

Mr. Ackerman gave a brief background of Big Rock Partners along with a presentation on the Kiawah Life Plan Village. The project, considered a continuing care retirement community, will be renamed and owned by a not-for-profit to benefit the resident-owners.

The presentation included site and floor plans along with elevations, and Mr. Ackerman described and discussed the renderings depicting the living units, facilities, and amenities. He also gave a timeline of the project, stating that site work, which includes a turn lane, is expected to take approximately nine months, with vertical construction scheduled to begin in January 2022 with approximately 24 months of construction to completion.

C. 2020 Beach Monitoring Report – Coastal Science and Engineering

Mr. Traynum presented the 2020 Beach Monitoring Report highlighting some of the major changes and outlook for the coming years. Despite periods of erosion and accretion in various areas, he stated that Kiawah is one of the state's healthiest, most stable beaches. He reviewed the description of the beach, the impact of shoal bypass events, and restoration projects that have taken place.

Mr. Traynum reviewed and discussed the impact of storm events and volume changes on each of the six monitoring reaches:

- Kiawah Spit
- West Beach
- Turtle Point
- Ocean Course
- Lagoon
- Stono Inlet

Mr. Traynum states that overall the island gained about 57,000 cubic yards of sand over the past year with nothing that requires immediate attention, although preparing for the possibility of addressing the East End at some point in the future.

VIII. Old Business: None

IX. New Business:

A. To Consider Approval of the Charitable Grant Recommendations

Mayor Labriola stated the twenty requests totaling \$183,000.00 were reviewed in depth by the Ways and Means Committee. The recommendation was made to fund seventeen requests in the amount of \$150,000.00.

Town of Kiawah Island 2021 Charitable Grants Ways and Means Recommendation to the Town Council			
Tab	Organization Name	2021 Grant Request	2021 Ways and Means Recommendations
1	Arts, etc.	\$ 10,000.00	\$ -
2	Backpack Buddies Seabrook Island	\$ 2,500.00	\$ 2,500.00
3	Barrier Island Free Medical Clinic, Inc	\$ 20,000.00	\$ 20,000.00
4	Bridges for End-of Life	\$ 2,185.00	\$ 2,185.00
5	Charleston Area Therapeutic Riding	\$ 7,084.00	\$ 7,084.00
6	Kiawah Cares Foundation	\$ 8,000.00	\$ -
7	Kiawah Womens Foundation	\$ 7,000.00	\$ 7,000.00
8	Lowcountry Food Bank	\$ 9,954.00	\$ 9,954.00
9	New, St. James Bethel African Methodist Episcopal Church	\$ 3,000.00	\$ 3,000.00
10	New Webster JIP Food Pantry	\$ 5,000.00	\$ 5,000.00
11	Operation Home	\$ 10,000.00	\$ 8,300.00
12	Operation Sight	\$ 5,000.00	\$ 5,000.00
13	Our Lady of Mercy Community Outreach Services	\$ 25,000.00	\$ 25,000.00
an	Palmetto Project/Begin with Books	\$ 7,500.00	\$ 6,000.00
15	Sea Islands Blessing Basket	\$ 7,000.00	\$ 7,000.00
16	Sea Island Habitat for Humanity	\$ 12,000.00	\$ 9,000.00
17	Sea Islands Water Wellness Mission	\$ 26,000.00	\$ 25,000.00
18	Sweetgrass Garden Co-op	\$ 5,000.00	\$ -
19	Teachers Supply Closet	\$ 5,000.00	\$ 3,000.00
20	The Paraclete Foundation of Holy Spirit Catholic Church	\$ 6,000.00	\$ 5,000.00
	Total Requests	\$ 183,223.00	\$ 150,023.00
	Total Budgeted Funds to be awarded	\$ 150,000.00	\$ 150,000.00
	Amount in excess of Budget	\$ 33,223.00	\$ 23.00

Councilmember Parker made a motion to approve the Charitable Grant recommendations. The motion was seconded by Councilmember Connelly and was unanimously passed.

B. To Consider Approval of the AirMedCare Contract Renewal

Councilmember Connelly made a motion to approve the approval of the AirMedCare contract renewal. The motion was seconded by Councilmember Parker and was unanimously passed.

C. To Consider Approval of the Contract with LS3P for the Municipal Garage Improvements

Mayor Pro-Tem Prickett made a motion to approve the contract with LS3P for the municipal garage improvements. The motion was seconded by Councilmember Connelly and was unanimously passed.

D. To Consider Approval of the Proposal from Outdoor Spatial Design for Landscape Architectural Design Services

Mayor Pro-Tem Prickett made a motion to approve the contract with Outdoor Spatial Design for Landscape Architectural Design Services. The motion was seconded by Councilmember Connelly.

Councilmember Parker indicated that the Ways and Means Committee discussed the OSD contract and asked for clarification on the scope of design services provided in the presented contract. Mr. Gottshalk indicated the revised, lower-cost proposal from Outdoor Spatial Design (OSD) focuses on mitigating the safety issues and dying plant material, not landscape redesign.

Following the discussion, the motion was unanimously passed.

E. To Consider Approval of the Contract with Evergreen Solutions to Conduct a Compensation and Benefits Study

Councilmember Connelly made a motion to approve the Contract with Evergreen Solutions to Conduct a Compensation and Benefits Study. The motion was seconded by Councilmember Parker and was unanimously passed.

F. Request Recommendation for Approval for Installation of a New Kiawah Island Sign at the Main Gate

Mr. Gottshalk gave a brief review of the previous discussions and the selection of Southwood and Fast Signs as possible vendors. He stated that after trying to obtain confirmation of timeline and materials sourcing, Fast Signs had not responded. Southwood submitted a revised quote that was forwarded to Council and assumes that the Town will source the timber for the sign. At the time, the availability of the timber had not been confirmed.

Mayor Pro Tem Prickett indicated that the timber has been difficult to source, and if the availability of the timber cannot be confirmed, none of the quotes will be accepted. He suggested that the sign be cleaned for the PGA, and following the golf tournament, a normal competitive procurement process can be followed. Members discussed the suggestion and agreed to delay the purchase of a new sign.

Councilmember Connelly made a motion to table the approval of the installation of a new sign at the main gate. The motion was seconded by Councilmember Parker and was unanimously passed.

Councilmember Moffitt made a motion to move into Executive Session. The motion was seconded by Councilmember Parker and was unanimously passed.

X. Executive Session

A. Executive Session Pursuant to Section 30-4-70 (a) (2) of the South Carolina Code to Discuss Matters Relating to the Proposed Purchase of Property

Mayor Pro Tem Prickett made a motion to exit Executive Session and resume Regular Session. The motion was seconded by Councilmember Parker and was unanimously passed.

XI. New Business:

A. To Consider Approval of a Letter of Intent for the Purchase of Property

Councilmember Connelly made a motion to approve the execution of the letter of intent. The motion was seconded by Councilmember Parker and was unanimously passed.

XII. Town Administrator's Report:

Ms. Tillerson stated in the Emergency Ordinance included a stipulation that the portion of the money collected through fines be donated to a nonprofit organization that impacted the hospitality industry. She indicated that \$5,800.00 been collected and requested a recommendation from Council.

Councilmember Parker suggested that the money be donated to the Barrier Island Free Medical Clinic because it opened up its mission to include the hospitality workers who are frequently without health insurance. Members discussed and agreed to the recommendation.

Ms. Tillerson stated that effective May 1st, the Municipal Center office would be changing its business hours to 8:00 am to 4:00 pm.

XIII. Council Member:

- a.** Committee Updates
- b.** General Comments

Councilmember Moffitt reported that the housing study workgroup was assembled last week and began a discussion on what projects are going on supporting the housing study report. He noted that the meeting included robust conversation, and the workgroup would be meeting again after the PGA.

As the liaison to the Public Works Committee, Councilmember Moffitt asked Ms. Tillerson to provide an update on the Parkway Landscape project. For the most part, Ms. Tillerson stated that planting had been completed except for the triangles and the roundabout. In addition, she noted all trees had been installed along with over 16,000 plants and drip irrigation.

Ms. Tillerson stated that OSD would reevaluate the area at the right turn lane where the new bike path was installed for their recommendation on installing extra landscaping in the area to provide an additional barrier along the bike path. She noted there was not sufficient buffer to install a structure, as previously discussed.

Councilmember Connelly reported on work as part of the Comprehensive Emergency Management Plan. She stated, while on Council, her goal is to improve EMS response times to the island, which are especially important with the increase of residents in Ocean Park. She stated that working with Chief Millican - CCEMS, Chief Walz – SJTFD, and Sgt Phillips – CCSO options have been developed to include Kiawah obtaining its own ambulance, Kiawah obtaining its own emergency response vehicle, fully staffing station 10, or a combination of both. She also reported on the funding awarded by Charleston County Council to EMS for additional staffing and equipment.

Councilmember Connelly reported the Arts Council is still holding events virtually but is looking forward to holding live events. In looking at the planning schedule for this year and the next, one of the major challenges has been securing public venues.

Councilmember Connelly reported the Town's financials were distributed to the Audit Committee for review, and the members found no areas of concern.

Councilmember Parker reported on:

➤ **Environmental Committee of March 10th:**

1. The major areas discussed revolved around the budgeting process for non-conservancy-related projects such as dolphin education, bluebird boxes, and shorebird programs.
2. A significant amount of time was devoted to the island's bobcat population and SGAs. Five Bobcats were caught and collared during the last cycle, three of which had blood samples were taken that came back negative for SGAs. Bobcat 600 was killed when struck by a car on Easter Sunday and was sent for testing. The other main discussion revolved around the ongoing development of an SGA research program and the \$960,000.00 required to fund the entire project. The project has been separated into three programs varying in scope and funding needs. Funding will be a combination of monies from Clemson, the Department of Pesticide Regulation, the Town, the Conservancy, the Department of Natural Resources (DNR), and the pest control industry.
3. The Kiawah Island Community Association (KICA) has been trimming trees around ponds to improve sun and wind access to the ponds to make the ponds healthier. An increase in algae blooms but is not a result of tree trimming. Due to the cold spring keeping the water temperature cold, the Tilapia are not feeding, and they are our major source of algae control in spring, summer, and fall.
4. A marsh management plan will be forthcoming with \$30,000.00 being budgeted for a consultant to help in the development of a plan.

➤ **Adaptive Management Plan:**

Councilmember Parker met with Lucas Hernandez, the KICA resiliency specialist, last Tuesday to get an update on his work on the Plan. He indicated he is making good progress. Since last month's update, he has met with Berkeley Electric Coop (BEC) and Kiawah Island Utility to arrive at measurable and meaningful thresholds related to the utilities. As part of the meeting, BEC shared they are currently adding a redundant main power line to the island.

Mr. Hernandez has also met with the DOT (Department of Transportation), who already has criteria in place. He is adopting thresholds as they relate to water on the road surfaces. He also met with the office of Coastal Resource Management and DNR. Unfortunately, the meetings, predominantly about permitting, were not as productive as one might hope, either in helping set thresholds or providing solutions to impending problems.

Mr. Hernandez plans to be ready by June to present his findings and recommendations. However, he is unsure whether it is more productive for separate presentations to the KICA Board and Town Council or a joint presentation or workshop with both entities to get input and additional perspectives so that a finalized plan can be presented to both stakeholders that will be satisfactory to all.

Councilmember Parker stated the tidal gauge at the Parkway bridge is now part of the National Weather Service network. The addition has implications regarding long-term forecasting for the island and allows for high tide and localized flooding alerts. These alerts from the National Weather Service could be pushed out through the CodeRed system to notify central dispatch and the St Johns Fire District of potential difficulties in responding to the island.

➤ **Kiawah Island Conservancy annual meeting on March 16th:**

The Conservancy's annual audit for the last fiscal year was presented, which received a clean opinion. He reported the Conservancy is in good financial health and continues to provide stewardship to 52 properties totaling 2300 acres, and is beginning to expand beyond the gate. As part of its commitment to the Larger community, it is now also a member of the Johns Island Task Force.

The Conservancy has three major prime importance projects: marsh vulnerability, groundwater health, and climate impact studies.

1. The marsh vulnerability project focuses on current conditions such as marsh edge slope, the ratio of un-vegetated/vegetated areas, sediment movement, etc. This information will help guide restoration and enhancement projects in the future.
2. The groundwater monitoring continues its long-term data assessment and is beginning a project in conjunction with the College of Charleston to assess salinity levels and the influence of our extensive pond system on groundwater.

3. The Conservancy is in the early stages of discussions with KICA, Architectural Review Board (ARB), and others about green infrastructure use on the island. The use of green infrastructure not only for institutions and commercial properties but also working with the ARB to develop some things that would be “pre-approved” for individual homeowners to do.

Mayor Pro Tem Prickett reported the State Accommodations Tax Committee would be meeting next week to consider applications for the 2022 fiscal year. He reviewed the members who are on the committee. He indicated that he was the non-voting Chairman of the committee along with David Wall from the Arts Council, Roger Warren, Pam Harrington, John Wilson, and Diana Mezzanotte, who are former Councilmembers, Any Anderson who is the head of Marketing for South Street Partners, and Don Semmler who is the owner of the Andell Inn.

Mayor Pro Tem Prickett indicated the SATAX allocations for FY 2021 were based on an amount that was exceeded. At the meeting, two issues will be discussed; if money should be spent this year since there are some additional funds, if there is a need, then allocating those funds, and setting the budget for FY 2022.

XIV. Citizens' Comments:

None

XV. Adjournment:

Councilmember Parker made a motion to adjourn the meeting at 4:45 pm. Mayor Pro Tem Prickett seconded the motion and was unanimously passed.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

John D. Labriola, Mayor

Date



Tab | 2

TOWN COUNCIL

Agenda Item

TOWN OF KIAWAH ISLAND

ORDINANCE 2021-07

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF KIAWAH ISLAND RESCINDING PERMANENT ORDINANCE NO. 2021-03 REGARDING FACE COVERINGS, RESTRICTIONS ON RESTAURANTS, ESTABLISHMENTS THAT POSSESS A STATE PERMIT TO SELL ALCOHOL, OTHER BUSINESSES AND FACILITIES, AND ESSENTIAL BUSINESSES

The Town Council of the Town of Kiawah Island, South Carolina, duly assembled, hereby ordains that the following Ordinance be adopted:

WHEREAS, on March 2, 2021, Town Council adopted Permanent Ordinance No. 2021-03 regarding face coverings, restrictions on restaurants, establishments that possess a state permit to sell alcohol, other businesses and facilities and essential businesses; and

WHEREAS, Town Council wishes to simplify its restrictions related to the COVID-19 pandemic and return to the use of Emergency Ordinances passed pursuant to South Carolina Code § 5-7-250(d); and

WHEREAS, in light of the foregoing, Town Council of the Town of Kiawah Island deems it proper and necessary to rescind Permanent Ordinance No. 2021-03.

NOW, THEREFORE, BE IT, AND IT HEREBY IS, RESOLVED BY THE TOWN COUNCIL FOR THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AS FOLLOWS:

1. Permanent Ordinance No. 2021-03 is hereby rescinded effective upon second reading of this ordinance.

MOVED, APPROVED AND ADOPTED THIS 1st DAY OF JUNE 2021.

John D. Labriola, Mayor

ATTEST:

By: _____
Petra S. Reynolds, Town Clerk

1st Reading: May 4, 2021

2ND Reading:



Tab | 3

TOWN COUNCIL

Agenda Item

ORDINANCE 2021-08

AN EMERGENCY ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF KIAWAH ISLAND REGARDING FACE COVERINGS AND RESTRICTIONS ON RESTAURANTS

The Town Council of the Town of Kiawah Island, South Carolina, duly assembled, hereby ordains that the following Ordinance be adopted:

WHEREAS, the Governor of South Carolina declared a State of Emergency on March 13, 2020, to enhance the State's response to the COVID-19 virus's impact on the State, and that State of Emergency remains in place; and

WHEREAS, the Mayor of the Town of Kiawah Island declared a State of Emergency within the Town on March 19, 2020, and his proclamation was adopted by Town Council on March 25, 2020, and that State of Emergency remains in place; and

WHEREAS, Town Council adopted several versions of a prior Emergency Ordinance in the past year, then adopted a "Permanent" Ordinance No. 2021-03 to expire at the end of the year or when the Governor's State of Emergency was lifted; and

WHEREAS, Town Council wishes to rescind the Permanent Ordinance No. 2021-03 and adopt a simplified Emergency Ordinance in its place;

WHEREAS, in light of the foregoing, Town Council of the Town of Kiawah Island deems it proper and necessary to rescind in full Permanent Ordinance No. 2021-03 and adopt the following Emergency Ordinance pursuant to South Carolina Code § 5-7-250(d).

NOW, THEREFORE, BE IT, AND IT HEREBY IS, RESOLVED BY THE TOWN COUNCIL FOR THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AS FOLLOWS:

1. The Mayor's Proclamation of Emergency dated March 19, 2020, and Council's confirmation of same remain in place.
2. The Mayor and City Administrator are authorized at their discretion to hold council meetings and committee and board meetings via teleconference. Such meeting will be Livestream. Measures will be taken to allow the public to submit comments prior to any meeting by emails, which will be included in the public record of the meeting.
3. The Mayor is authorized to take protective measures for protection of the public health.

MASK REQUIREMENT

4. All persons in any indoor public place are required to wear a mask or other appropriate face covering.
5. The following persons are exempted from the Face Covering requirement:

- A. A child who is two (2) years old or younger or a child whose parent, guardian, or responsible adult has been unable to place the Face Covering safely on the child's face.
- B. A person who is seeking to communicate with someone who is hearing-impaired in a manner that requires the mouth to be visible.
- C. A person with a physical, mental, or behavioral health condition or disability (including, but not limited to, any person who has trouble breathing, or is unconscious or incapacitated, or is otherwise unable to put on or remove a Face Covering without assistance) that prevents wearing a Face Covering, provided that a non-employee or visitor who represents that they cannot wear a Face Covering for one or more of these reasons should not be required to produce documentation or any other form of proof of such a condition.
- D. A person who is actively engaged in eating or drinking or obtaining a service that requires access to or visibility of the face.
- E. A person who is engaging in strenuous exercise or physical activity.
- F. A person who is voting or assisting with the administration of an election, although wearing a Face Covering is strongly encouraged.
- G. A person who must remove a Face Covering for purposes of identification or security screening or surveillance.
- H. A person for whom wearing a Face Covering would create a risk to the health or safety of the person due to their occupation, job function, or work assignment where wearing a Face Covering would be inconsistent with industry safety standards or protocols or federal, state, or local regulations or guidelines.

RESTAURANT RESTRICTIONS

- 6. All restaurants shall comply with the following mandatory restrictions in addition to the above mask requirement:
 - A. Diners must be seated six (6) feet away from diners at other tables;
 - B. Restaurants must seat no more than 8 customers per table unless from the same family; and
 - C. Restaurants must not allow standing or congregating in the bar area of restaurant.

ENFORCEMENT

- 7. Violators of any other provision contained in this Ordinance will be subject to a civil fine of up to \$100.00 plus required statutory assessments. Each day of the infraction shall be considered a separate offense. In addition, any violation may be charged with any other relevant penalties contained in the Kiawah Island Municipal Code, or civil or criminal penalties under state law, or federal law, including violations of S.C. Code Section 16-7-10 (Illegal acts during state of emergency), and penalties authorized pursuant to Executive Orders issued by the South Carolina Governor. In addition, the Governor has authorized cities to seek an injunction, mandamus, or other appropriate legal action in the courts of the State.
- 8. All net fines (not including assessments or other payments directed elsewhere under State law) paid to the Town for violations of this Ordinance will be earmarked and donated to a nonprofit or charitable organization to be chosen at a later date.

9. This Emergency Ordinance shall become effective on June 1, 2021 and replace Permanent Ordinance No. 2021-03.
10. As provided by S.C. Code § 5-7-250(d), this Ordinance must be adopted by affirmative vote of at least two-thirds of the members of council present and shall expire automatically on July 4, 2021 (the “Emergency Term”). Notwithstanding the foregoing, however, Council may rescind or extend the Emergency Term by emergency ordinance for one or more additional terms, each of no more than sixty-one days.

MOVED, APPROVED AND ADOPTED THIS 4th DAY OF May 2021.

John D. Labriola, Mayor

ATTEST:

By: _____
Petra S. Reynolds, Town Clerk

1st Reading: May 4, 2021

2ND Reading: Not required per S.C. Code § 5-7-250(d)



Tab | 4

TOWN COUNCIL

Agenda Item

THE TOWN OF KIAWAH ISLAND

RESOLUTION 2021-01

A RESOLUTION AUTHORIZING THE ADOPTION AND IMPLEMENTATION OF AN UPDATED COVID-19 EMPLOYEE POLICY

WHEREAS, the Town Council of the Town of Kiawah Island has decided it is appropriate to adopt an updated COVID-19 employee policy governing employee leave due to COVID-19 related issues and additional workplace guidelines related to COVID-19; and

WHEREAS, Town staff in consultation with the Town's attorney and an employment attorney have created an Updated COVID-19 Employee Policy, attached hereto; and

WHEREAS, the Town Council has determined that it is appropriate to adopt the attached Updated COVID-19 Employee Policy;

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

Section 1 **Resolution**

The Town Council for the Town of Kiawah Island hereby resolves to adopt, and authorizes the Town and Town staff to implement, the attached Updated COVID-19 Employee Policy.

Section 2 **Effective Date and Duration**

This resolution shall become effective on the date of passage of the resolution.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 4th DAY OF MAY, 2021.

John Labriola, Mayor

Petra S. Reynolds, Town Clerk

TOWN OF KIAWAH ISLAND

UPDATED COVID 19 POLICY

April 2021

****NOTICE****

*PLEASE READ THE DISCLAIMER AND THE EMPLOYEE POLICY
CAREFULLY.*

****DISCLAIMER****

****THIS EMPLOYMENT POLICY IS NOT A CONTRACT.****

****YOUR EMPLOYMENT IS AT-WILL.****

Date

Employee Signature

COVID-19-Related Leave

Due to the continuing impact of the coronavirus (COVID-19), including for the foreseeable future, the Town has incorporated unpaid COVID-19 related leave into its leave policies and procedures (hereinafter referred to as “COVID-19 related unpaid leave”). Specifically, although the Town is no longer mandated to provide paid COVID-19-related leave, the Town has decided that it may provide unpaid leave under certain circumstances related to COVID-19 or allow an employee to use PTO for leave under such circumstances, which are outlined below. In other words, when leave is requested pursuant to any of the reasons below, the employee may use available PTO and if/when the PTO expires, the Town may consider providing unpaid leave per the Town’s other leave policies. Each leave request and/or situation is unique, and the Town reviews each request on a case-by-case basis as to this one-time leave entitlement benefit; however, the Town will apply available leave benefits under this policy in a non-discriminatory manner. Under all circumstances, the decision to grant leave is in the sole discretion of the Town.

Available COVID-19 Related Leave

Employees may be entitled to two weeks (10 days) of unpaid sick leave for one (1) of the six (6) qualifying conditions:

- (1) The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
- (2) The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- (3) The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
- (4) The employee is caring for an individual who is either (1) subject to a Federal, State, or local quarantine or isolation order related to COVID-19 or (2) has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- (5) The employee is caring for a son or daughter (under 18 years of age) of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions;
- (6) The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor;
- (7) The employee is seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19 and after an exposure to COVID-19 or test or diagnosis at the Town’s request;
- (8) The employee is obtaining immunization related to COVID-19;
- (9) The employee is recovering from injury, illness, or condition related to a COVID-19 immunization.

The amount of COVID-19 unpaid leave available for an employee who normally works less than 40 hours per week is calculated by the number of hours he/she works, on average, over a two-

week period based on the number of hours the employee is normally scheduled to work. In addition, “seeking medical diagnoses” under (3) and (7) is limited to the time that an employee is unable to work because they are taking affirmative steps to obtain a medical diagnoses—i.e., making, waiting for, or attending an appointment for a test. If an employee seeking medical diagnoses is able to telework while waiting for appointment for a test or test results, the employee may not take COVID-19 related leave under this policy absent extenuating circumstances. Further, if the employee has already exhausted his/her previously available Emergency Paid Sick Leave (EPSL) under the Families First Coronavirus Response Act (FFCRA), the Town reserves the right to deny the employee use of this added COVID-19 related unpaid leave benefit.

Employees are required to provide all requested documentation for any leave request(s) made for the leave benefits under the COVID-19 unpaid leave, as noted in the “General COVID-19 Guidelines” section (below). If an employee does not supply the Town with sufficient documentation for such leave requests, the Town is not required to provide the COVID-19 related unpaid leave.

General COVID-19 Guidelines that Apply to All

We are all responsible for providing a safe and healthy workplace. The Town has taken and will continue to take proactive steps to protect the Town’s offices and other buildings during this COVID-19 pandemic. The Town’s goal during any such pandemic or outbreak is to strive to operate effectively and ensure that all essential services are continuously provided and that the Town’s employees and residents are safe within the Town. All organizations have to determine how best to minimize the spread of COVID-19 in the workplace as well as in their community. To achieve this, we will follow advice and directives from the Centers of Disease Control (CDC), U.S. Department of Health and Human Services (DHHS), SC Department of Health and Environmental Control (DHEC), as well as federal, state and other government entities or agencies while they combat the coronavirus. We ask that Town employees cooperate in taking steps to reduce the transmission of the virus in the Town’s offices and buildings, as well as the community.

In order for us to successfully remain open for business, everyone individually and collectively needs to follow core recommendations and protocols and return-to-work criteria:

1. If you are sick, please stay home. Report any illness to your supervisor by text or phone. If you become sick at work, please notify your supervisor and go home immediately. Employees should be considered sick if they have symptoms of acute respiratory illness with coughing/shortness of breath, vomiting, diarrhea, new loss of taste or smell, and/or a fever of 100.4 or greater. If you have any of these or other COVID-19 related symptoms, you are asked to seek medical attention in person or virtually and get tested for COVID-19.
2. Return to Work: The Town encourages employees to follow the direction of their medical provider regarding the duration of self-isolation or quarantine. Employees with confirmed COVID-19 (positive test) will be required to provide a note or other

certification that they are clear to return to work from their medical provider. In the event the medical provider's direction is unavailable, the Town may also consider return-to-work directives per CDC guidance: (1) Employees with confirmed COVID-19 (positive test) and related symptoms may return to work 10 days since symptoms first appeared and they are free of fever, meaning a less than 100.4 using an oral thermometer, for 24 hours without the use of fever-reducing medicines and their other symptoms have improved; (2) Employees with confirmed COVID-19 but report no symptoms may return to work 10 days from date of first COVID-19 test that yielded positive results and have developed no symptoms since that time. Employees who report negative results from COVID-19 test may return to work that day upon providing confirmation of negative test results. Under all circumstances, employees should coordinate with the Town Administrator with regard to returning to work following COVID-19 related absences.

3. Employees that are well but who have a sick family member at home with COVID-19 should notify their supervisor. These employees should seek a medical exam in person or virtually as soon as possible. This rule would also apply to employees with known exposure (i.e. close contact) to anyone with COVID-19. You and your supervisor will discuss the reported exposure, timeline for testing and any medical provider or public health agency recommendations, and decisions related to quarantine and/or leave from work will be made on a case-by-case basis by the Town.
 - The CDC defines "close contact" as being within six (6) feet of someone who tested positive for COVID-19 for a total of 15 minutes or more, without face coverings. This includes direct physical contact with the person (touch, etc.), providing care at home to someone who is sick with COVID-19, sharing of eating or drinking utensils, and/or the person sneezed, coughed, or somehow got respiratory droplets on you.
4. In the event the employee is seeking leave for any of the above reasons, an application for leave needs to be provided to a supervisor in writing. The information required on the application is the following: the employee's name, the date or dates for which leave is requested, a statement of the COVID-19 related reason the employee is requesting leave and written support for such reason, and a statement that the employee is unable to work, including by means of telework, for such reason. Employees will need to provide certification or other documentation to verify the qualifying reason for the leave. This may include proof of a positive or negative COVID-19 test.
5. In the case of a leave request based on a quarantine or isolation order or self-quarantine advice, the statement from the employee should include the name of the governmental entity ordering quarantine or isolation, or the name of the health care professional advising self-quarantine, and, if the person subject to quarantine or advised to self-quarantine is not the employee, that person's name and relation to the employee. The Town may request documentation such as a copy of any quarantine or isolation order, or a written note by a health care provider.
6. In the case of a leave request based on a school closing or child care provider unavailability, the statement from the employee should include the name and age of the

child (or children) to be cared for, the name of the school that has closed or place of care that is unavailable, and a representation that no other person will be providing care for the child during the period for which the employee is receiving family medical leave and, with respect to the employee's inability to work or telework because of a need to provide care for a child, a statement that special circumstances exist requiring the employee to provide care. Please also provide note or other certification from the school or childcare provider indicating closure or unavailable due to COVID-19 pandemic.

7. Some employees may have a family member at home who is being asked to complete a quarantine because the family member has been in contact with someone with COVID-19. The employee may work as long as the employee and the family member remain symptom-free and/or the family member has a negative COVID-19 test. We ask the employee to limit contact as much as possible with the family member who is completing a quarantine at home so as to avoid any potential spread of the virus. (E.g., limit physical contact, do not share eating or drinking utensils, maintain social distance as much as practicable). The employee shall report any symptoms to their supervisor.
8. Please practice social distancing of at least six (6) feet distance (about 2 arms lengths) to the greatest extent possible while you are in the Town office building or other buildings.
9. Wash hands frequently (at least 20 seconds with soap and water or use of a sanitizer that contains at least 60% alcohol). Hand sanitizers and soap are provided in many locations around the Town's office building. Key times to wash or sanitize hands include before and after work shifts, before and after work breaks, after using the restroom, after blowing nose or coughing or sneezing, before eating or preparing food, after handling face coverings. Avoid touching eyes, nose, and mouth with unwashed hands.
10. Clean and disinfect frequently touched objects (e.g., keyboards, phones) and surfaces (e.g., handrails, workstations, sinks). Use foot pedals to elevate trash can lids whenever available. For trash cans without foot pedals that need a lid for containment, use a paper towel to lift the lid and wash hands after use.
11. Wear a face covering when in public/shared spaces of the Town's office building. This mask should fit closely around the mouth and nose and cover them completely. The mask should ideally include a moldable nose band, fail to gap at the sides and stay in place without slipping and without requiring frequent adjustment. An employee alone in his/her own office or other workspace in which others are more than six (6) feet apart is not required to wear a mask while working.
12. Cover mouth and nose with a tissue when you cough or sneeze and throw used tissues away immediately after use. Wash hands thoroughly immediately after.
13. Avoid using other employees' phones, desks, offices or other work tools and equipment when possible, or disinfect them before and after use. Do not remove masks while using a phone in public/shared spaces.

Taking the above-outlined preventive measures (e.g., social distancing (when possible), frequent handwashing, etc.) both at work and outside of work will allow us all to continue to work and allow the Town to operate, while combatting the spread of the virus. These precautions are especially critical during the current climate, when many businesses have reopened, and social events or gatherings may be scheduled. This takes into account the fact that infection may be occurring outside of the Town's environment.

The Town's COVID-19 related unpaid leave policy and other related policies, procedures, and protocols are based on current information at the time of writing from the CDC, DHEC, and other government agencies. The Town reserves the right to revise, modify, and/or otherwise amend or revoke this added leave benefit policy at any time, including based on updated information and/or guidance from the CDC, DHEC and other government agencies. The Town will check the CDC and DHEC websites periodically for any updated interim guidance.

Again, our main concern is the safety and health of our employees, as well as our residents. We are aware that this continues to be a stressful time for everyone, and we appreciate your patience and cooperation during this unprecedented time. We know that each employee has unique personal challenges. Please understand that frivolous absences, excessive complaining, and negativity place an undue burden on coworkers, and may result in disciplinary action up to and including termination, at the sole discretion of the Town.



Tab | 5

TOWN COUNCIL

Agenda Item

Town of Kiawah Island
SATAX Funding Recommendations
FY 2021-2022

Category #	Project	Applicant Sponsor	2019/2020 Funded Amount	2020/2021 Funded Amount	2021/2022 Application Request	SATAX Committee Funding Recommendation	Ways & Means Funding Recommendation	Percentage
2	Events Promotion	Freshfields Village	\$ 15,000	\$ 11,357	\$ 30,000	\$ 30,000	\$ 30,000	2%
1	Marketing & Advertising Promoting Tourism	Freshfields Village	\$ 33,000	\$ 32,071	\$ 58,000	\$ 58,000	\$ 58,000	4%
1	Public Access Events	Kiawah Island Golf Resort	\$ 435,000	\$ 332,143	\$ 435,000	\$ 435,000	\$ 435,000	28%
1	Wedding Destination Marketing & Advertising	Andell Inn	\$ -	\$ -	\$ 47,764	\$ 47,764	\$ 47,764	0%
4	Beach Patrol	Town of Kiawah Island	\$ 100,000	\$ 48,429	\$ 100,000	\$ 100,000	\$ 100,000	7%
4	Charleston County Sherriff Deputies	Town of Kiawah Island	\$ 382,000	\$ 186,000	\$ 423,000	\$ 423,000	\$ 423,000	28%
	2021 PGA Championship	Professional Golfer's Association of America	\$ 120,000	\$ 120,000		\$ -	\$ -	
		Totals for Year Ending	\$ 1,085,000	\$ 730,000	\$ 1,093,764	\$ 1,093,764	\$ 1,093,764	68%

Total Available for Funding	\$	730,000	\$	1,530,000	\$	1,530,000	1,530,000	\$	-
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Total in excess of Funding	\$	436,236	\$	(436,236)	\$	(436,236)	\$	-
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State Gudelines for each category:

Tourism-related expenditures include:

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



Tab | 6

TOWN COUNCIL

Agenda Item

TOWN OF KIAWAH ISLAND
ORDINANCE 2021-06

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET FOR
THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/21 THROUGH 6/30/22)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2021-2022; 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 24th of May 2021, the public an opportunity to comment on the proposed budget; and

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

Section 1 Purpose

This Ordinance is adopted to provide the Town of Kiawah Island with an operating budget for Fiscal Year 2021-2022.

Section 2 Creation of the Fiscal Year 2021-2022 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 2021-2022 “**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, 2021, to June 30, 2022.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND
ON THIS 1st DAY OF JUNE 2021.

John D. Labriola, Mayor

Petra S. Reynolds, Town Clerk

First Reading: May 4, 2021

Public Hearing: May 24, 2021

Second Reading: June 1, 2021

Exhibit A

Town of Kiawah Island Major Revenues, Last Fifteen Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Building permits	29,596	36,808	45,278	47,436	30,251	28,168	27,768	38,310	35,974	823,214	1,069,063	990,258	1,246,429	1,337,513	1,250,846	889,000
% Change	-6%	24%	23%	5%	-36%	-7%	-1%	38%	-6%	2188%	30%	-7%	26%	7%	-6%	-29%
Business Licenses	1,192,716	1,342,010	1,563,614	1,634,338	1,718,275	1,597,908	1,515,246	1,602,511	1,657,812	1,920,755	2,048,093	2,183,207	2,290,018	2,502,770	2,535,128	2,332,931
% Change	-3%	13%	17%	5%	5%	-7%	-5%	6%	3%	16%	7%	7%	5%	9%	1%	-8%
Franchise fee revenue	240,844	255,677	297,424	301,656	312,611	402,825	432,781	447,449	544,695	540,321	662,823	747,873	755,815	793,197	857,732	867,100
% Change	4%	6%	16%	1%	4%	29%	7%	3%	22%	-1%	23%	13%	1%	5%	8%	1%
Local option sales tax	274,409	312,080	316,070	318,538	289,973	291,961	291,513	363,092	362,654	357,575	430,527	501,770	530,338	548,248	585,738	548,351
% Change	26%	14%	1%	1%	-9%	1%	0%	25%	0%	-1%	20%	17%	6%	3%	7%	-6%
Accommodations tax - state	942,097	1,148,440	1,166,561	1,264,453	1,058,856	937,695	1,039,783	1,143,911	1,343,031	1,344,377	1,410,368	1,576,964	1,664,086	1,632,897	1,585,789	1,457,951
% Change	34%	22%	2%	8%	-16%	-11%	11%	10%	17%	0%	5%	12%	6%	-2%	-3%	-8%
Accommodations tax - county	230,645	261,882	272,951	280,498	226,630	102,261	240,629	267,679	289,411	323,596	439,500	450,622	477,000	422,000	484,000	\$ 354,000
% Change	43%	14%	4%	3%	-19%	-55%	135%	11%	12%	8%	36%	3%	6%	-12%	15%	-27%
Accommodations tax - local	576,650	642,454	667,788	718,975	563,742	527,865	597,652	665,055	744,940	803,808	875,004	902,124	1,088,825	953,458	967,051	851,051
% Change	44%	11%	4%	8%	-22%	-6%	13%	11%	12%	8%	9%	3%	21%	-12%	1%	-12%
Hospitality tax	228,046	247,148	281,882	288,276	255,009	245,865	256,398	271,081	308,818	377,866	473,867	490,388	518,632	560,182	576,884	468,400
% Change	58%	8%	14%	2%	-12%	-4%	4%	6%	14%	22%	25%	3%	6%	8%	3%	-19%

Town of Kiawah Island
Changes in Fund Balance , Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Projected</u>	<u>2022 Budgeted</u>
Total Revenues	5,355,420	5,678,904	5,615,033	7,289,147	8,270,335	8,651,605	13,852,877	9,568,234	9,988,932	9,506,025	9,521,553	9,337,234
Total Expenditures	4,392,153	5,191,583	5,040,474	5,400,767	9,221,969	8,320,679	14,027,113	7,810,046	7,715,515	10,254,897	10,169,544	8,776,462
Net Change in Fund Balance	<u>963,267</u>	<u>487,321</u>	<u>574,559</u>	<u>1,888,380</u>	<u>(951,634)</u>	<u>330,926</u>	<u>(174,236)</u>	<u>1,758,188</u>	<u>2,273,417</u>	<u>(748,872)</u>	<u>(647,991)</u>	<u>560,771</u>

Extraordinary Items :

Revenues

1. MC land purchase

1. MC construction

1. 21 Beachwalker sale

2. GO bond issuance

3. MC construction

4. Matthew clean up

1. Parkway resurfacing

2. Dorian clean up

1.GO Bond Repayment

2. KI Parkway landscaping

Town of Kiawah Island
Budget FY2022 to Annualized Budget FY2021
All Funds Consolidated
Cash Basis

	Budgeted Sources & Uses									
	Actuals FY 2019	Budgeted FY2021	Amended Budget FY 2021	Annualized FY2021	Budget FY2022	FY2021 Annualized Variance \$	FY2021 Annualized Variance %	FY2019 Actuals Variance \$	FY2019 Actuals Variance %	
Revenues*:										
Building Permits	\$ 987,649	\$ 664,493	\$ 664,493	\$ 900,000	\$ 900,000	\$ -	0%	\$ (87,649)	-9%	
Building Permits/Special Projects	263,197	-	-	100,000	100,000	-	0%	(163,197)	-62%	
Business Licenses	2,535,128	2,267,184	2,267,184	2,650,000	2,695,000	45,000	2%	159,872	6%	
Franchisee Fees	857,732	856,184	856,184	856,184	860,000	3,816	0%	2,268	0%	
Local Option tax	585,738	472,073	602,567	629,465	597,453	(32,012)	-5%	11,715	2%	
State ATAX	1,585,786	1,356,025	1,688,275	1,967,363	1,617,505	(349,858)	-18%	31,719	2%	
Local ATAX	967,051	734,510	858,938	1,086,685	986,392	(100,293)	-9%	19,341	2%	
County ATAX	484,000	-	-	-	200,000	200,000	100%	(284,000)	-59%	
Hospitality Tax	576,884	411,357	457,985	508,925	576,884	67,959	13%	-	0%	
Solid Waste Fees	551,180	600,000	600,000	608,933	610,000	1,067	0%	58,820	11%	
Interest	432,733	312,500	140,000	39,000	34,000	(5,000)	-13%	(398,733)	-92%	
Other*	161,854	160,000	160,000	174,999	160,000	(14,999)	-9%	(1,854)	-1%	
Total Revenue	\$ 9,988,932	\$ 7,834,326	\$ 8,295,626	\$ 9,521,553	\$ 9,337,234	\$ (184,320)	-2%	\$ (651,698)	-7%	
Expenses:										
Salaries	1,304,430	1,273,140	1,287,140	1,291,316	1,386,994	95,679	7%	82,564	6%	
Overtime	2,091	3,500	3,500	2,620	4,200	1,580	60%	2,109	101%	
Benefits	411,335	380,376	390,376	388,381	438,985	50,604	13%	27,650	7%	
Payroll Tax	107,201	125,543	125,543	119,144	131,063	11,919	10%	23,862	22%	
Employee Subtotal	1,825,057	1,782,559	1,806,559	1,801,461	1,961,243	159,782	9%	136,186	7%	
Public Safety/Payroll and Related Cost/ Off Duty I	480,472	439,015	439,014	439,014	439,631	617	0%	(40,841)	-9%	
Public Safety/CCSO Contract	60,422	345,880	345,880	345,880	356,624	10,744	2%	296,202	490%	
STR Code Enforcement	-	288,580	288,580	299,018	288,580	(10,438)	-3%	288,580	NA	
Utilities & Supplies	208,332	265,343	265,343	227,878	250,900	23,022	10%	42,568	20%	
Advertising	10,113	4,500	4,500	9,500	14,000	4,500	47%	3,887	38%	
Communications	50,042	51,820	51,820	67,820	68,320	500	1%	18,278	37%	
Waste Management	1,065,707	1,034,080	1,034,080	1,053,000	1,053,000	-	0%	(12,707)	-1%	
Insurance	140,679	140,556	140,556	131,703	150,824	19,121	15%	10,145	7%	
Professional Services	115,940	111,000	111,000	135,900	141,000	5,100	4%	25,060	22%	
Consultants	126,641	61,500	161,500	219,030	211,000	(8,030)	-4%	84,359	67%	
Maintenance	452,667	453,160	469,145	488,369	471,800	(16,569)	-3%	19,133	4%	
Travel & Training	24,756	53,300	53,300	32,497	54,000	21,503	66%	29,244	118%	
Rentals	32,899	41,000	41,000	41,000	45,000	4,000	10%	12,101	37%	
Tourism & Recreations	1,854,958	1,507,172	1,523,572	1,600,032	2,359,957	759,925	47%	504,999	27%	
Contributions	150,000	150,000	150,000	150,000	200,000	50,000	33%	50,000	33%	
Other	257,464	246,945	246,945	163,089	330,583	167,494	103%	73,119	28%	
Capital Outlay:										
Building	-	-	-	11,250	150,000	138,750	1233%	150,000	NA	
Infrastructure and Landscaping	446,397	500,000	500,000	854,378	100,000	(754,378)	-88%	(346,397)	-78%	
Vehicles	34,159	-	-	-	90,000	90,000	NA	55,841	163%	
Other	12,303	-	66,544	78,544	40,000	(38,544)	-49%	27,697	225%	
Debt Service	366,507	357,916	2,025,916	2,020,181	-	(2,020,181)	-100%	(366,507)	-100%	
Total Expenses	7,715,515	7,834,326	9,725,254	10,169,544	8,776,462	(1,393,082)	-14%	1,060,947	14%	
Net Changes in Fund Balance	\$ 2,273,417	\$ (0)	\$ (1,429,628)	\$ (647,991)	\$ 560,771	\$ 1,208,762	187%	\$ (1,712,646)	-75%	

* FY19 Actuals Misc. does not include one time revenues, FEMA reimbursement and restitution payment from the former administrator

* FY2021 Amended Budget Misc. does not include one time revenues, SC Carens reimbursement

Town of Kiawah Island FY2022 Budget

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>% of Total Expenses</u>	<u>Restricted Funds</u>	<u>% of Total Expenses</u>	<u>Total</u>
Administration	\$2,113,970	41%	\$ -	0%	\$2,113,970
Public Works	182,875	4%	326,750	9%	509,625
Town Buildings	175,424	3%	71,900	2%	247,324
Solid Waste	975,000	19%	78,000	2%	1,053,000
Community Development Services	770,433	15%	-	0%	770,433
Law Enforcement	104,424	2%	691,831	19%	796,255
STR Enforcement	288,580	6%	-	0%	288,580
Beach Management	-	0%	394,674	11%	394,674
<u>Total Main Functions</u>	<u>\$4,610,706</u>	<u>90%</u>	<u>1,563,155</u>	<u>42%</u>	<u>6,173,862</u>
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>
Tourism	-	0%	1,506,183	41%	1,506,183
Arts Council	118,000	2%	258,538	7%	376,538
Charities	200,000	4%	-	0%	200,000
Wildlife Research	166,172	3%	353,708	10%	519,879
<u>Total Other Functions</u>	<u>484,172</u>	<u>10%</u>	<u>2,118,429</u>	<u>58%</u>	<u>2,602,601</u>
<u>Grand Total</u>	<u>\$5,094,878</u>	<u>100%</u>	<u>\$3,681,584</u>	<u>100%</u>	<u>\$8,776,462</u>

Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2021</u>	<u>Budget FY 2022</u>	<u>Change</u>	<u>%</u>
Administration	\$695,684	\$820,865	\$ 125,182	18%
Communications	237,029	294,849	57,820	24%
Community Development Services	724,148	770,433	46,285	6%
Council	19,000	34,000	15,000	79%
Court	25,284	25,883	600	2%
Environmental	480,260	569,879	89,620	19%
Finance	632,827	635,897	3,070	0%
Infrastructure, CERT	941,458	151,000	(790,458)	-84%
Operations	2,452,421	2,554,178	101,757	4%
Public Safety	802,558	813,919	11,361	1%
Public Works	<u>71,612</u>	<u>182,875</u>	<u>111,263</u>	<u>155%</u>
	\$7,082,281	\$6,853,780	\$ (228,501)	-3%

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
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	Emergency Fund Budget	Total Funds Budget
Revenues & Other Sources :											
Accommodations Tax	\$ 85,000	\$ 1,532,505	\$ 200,000	\$ 986,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,803,897
Hospitality Tax	-	-	-	-	-	576,884	-	-	-	-	576,884
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,695,000	-	-	-	-	-	-	-	-	-	2,695,000
Building Permits	900,000	-	-	-	-	-	-	-	-	-	900,000
Building Permits/Special Projects	100,000	-	-	-	-	-	-	-	-	-	100,000
Local Option Sales Tax	597,453	-	-	-	-	-	-	-	-	-	597,453
Franchise Fee - Electric	420,000	-	-	-	-	-	-	-	-	-	420,000
Franchise Fee - Beach	300,000	-	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	10,000	-	-	-	35,000
Interest Revenue	10,000	2,000	5,000	6,000	-	6,000	-	-	4,000	1,000	34,000
Solid Waste Collections	610,000	-	-	-	-	-	-	-	-	-	610,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
Total Revenues & Other Sources	5,962,453	1,534,505	205,000	992,392	45,000	582,884	10,000	376,538	366,655	313,655	10,389,082
Expenditures & Uses :											
Salary and Benefits/Regular Employees	1,749,097	-	-	139,608	-	-	-	73,538	-	-	1,961,243
Salary and Benefits/Deputies	54,631	385,000	-	-	-	-	-	-	-	-	439,631
Public Safety/CCSO Contract	49,793	-	-	306,831	-	-	-	-	-	-	356,624
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	118,650	-	35,000	2,500	-	91,750	-	3,000	-	-	250,900
Advertising	14,000	-	-	-	-	-	-	-	-	-	14,000
Communication	68,320	-	-	-	-	-	-	-	-	-	68,320
Waste Management	970,000	-	30,000	53,000	-	-	-	-	-	-	1,053,000
Printing	47,700	-	-	-	-	-	-	-	-	-	47,700
Professional Services	141,000	-	-	-	-	-	-	-	-	-	141,000
Consulting	176,000	-	35,000	-	-	-	-	-	-	-	211,000
Maintenance	293,900	-	26,900	-	-	151,000	-	-	-	-	471,800
Insurance	150,824	-	-	-	-	-	-	-	-	-	150,824
Travel & Training	54,000	-	-	-	-	-	-	-	-	-	54,000
Rentals	45,000	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,606,183	450,774	6,000	-	-	-	297,000	-	-	2,359,957
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
Capital Outlay/Town Hall	-	-	-	-	-	-	-	-	-	-	-
Other	169,883	-	-	-	-	-	10,000	3,000	-	-	182,883
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,848
Total Expenditures & Uses	5,094,878	1,991,183	577,674	1,189,534	50,000	539,504	10,000	376,538	-	-	9,828,311
Change in Fund Balance	\$ 867,575	\$ (456,679)	\$ (372,674)	\$ (196,142)	\$ (5,000)	\$ 43,380	\$ -	\$ -	\$ 366,655	\$ 313,655	\$ 560,771

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

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/20 AUDITED	\$ 11,737,538	\$ 213,708	\$ 1,302,358	\$ 1,133,807	\$ 23,974	\$ 1,185,538	\$ 21,150	\$ -	\$ 4,907,385	\$ -	\$ 20,525,456
SOURCES:											
REVENUES	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	-	5,000	-	9,568,672
TRANSFERS IN	-	-	-	-	-	-	-	76,763	2,389,303	319,122	2,785,188
TOTAL	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	76,763	2,394,303	319,122	12,034,738
USES:											
EXPENDITURES	4,501,923	1,290,209	522,999	698,620	-	241,959	10,000	76,763	2,020,181	-	9,362,654
CAPITAL OUTLAY	123,061	-	-	461,280	-	359,831	-	-	-	-	944,172
TRANSFERS OUT	2,035,141	-	-	488,457	50,000	211,590	-	-	-	-	2,785,188
DEBT SERVICE	-	-	-	-	-	-	-	-	2,020,181	-	2,020,181
TOTAL	6,660,125	1,290,209	522,999	1,648,357	50,000	813,380	10,000	76,763	2,020,181	-	13,092,014
ENDING FUND BALANCE - 6/30/21 PROJECTED	11,104,113	792,862	784,359	578,135	18,974	887,083	21,150	-	5,281,507	319,122	19,468,182
SOURCES:											
REVENUES	5,982,453	1,534,505	205,000	992,392	45,000	582,884	10,000	-	4,000	1,000	9,337,234
TRANSFERS IN	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
TOTAL	5,982,453	1,534,505	205,000	992,392	45,000	582,884	10,000	376,538	366,655	313,655	10,075,422
USES:											
EXPENDITURES	4,690,379	1,991,183	577,674	507,939	-	242,750	10,000	376,538	-	-	8,396,465
CAPITAL OUTLAY	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
TRANSFERS OUT	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,849
TOTAL	5,094,879	1,991,183	577,674	1,188,534	50,000	539,504	10,000	376,538	-	-	9,828,314
NET CHANGE	867,575	(456,679)	(372,674)	(196,142)	(5,000)	43,380	-	-	366,655	313,655	560,771
BUDGETED ENDING FUND BALANCE - 6/30/22	\$ 11,971,687	\$ 336,183	\$ 411,685	\$ 381,993	\$ 13,974	\$ 930,463	\$ 21,150	\$ -	\$ 5,648,162	\$ 632,777	\$ 20,028,952

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Amended Budget \$ Change	FY 21 Amended Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
GENERAL FUND										
REVENUES:										
BUSINESS LICENSE REVENUE	\$ 1,867,184	\$ 1,867,184	\$ 934,124	\$ 2,250,000	2,295,000	\$ 427,816	23%	\$ 45,000	2%	Based on FY2019 actuals
STR APPLICATION FEES	400,000	400,000	200,355	400,000	400,000	-	0%	-	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	85,000	85,000	65,557	100,000	85,000	-	0%	(15,000)	-15%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	19,275	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	600,000	600,000	603,933	608,933	610,000	10,000	2%	-	0%	Based on number of subscribers for different service types
PLANNING FEES	10,000	10,000	5,610	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	664,493	664,493	649,237	900,000	900,000	235,507	35%	-	0%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	-	-	-	100,000	100,000	100,000	NA	-	0%	Phase I of Parcel 13
LOCAL OPTIONS SALES TAX	472,073	602,567	380,963	629,465	597,453	(5,114)	-1%	(32,012)	-5%	Based on FY2019 actuals
FRANCHISE FEE - ELECTRIC	416,184	416,184	415,937	415,937	420,000	3,816	1%	4,163	1%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	220,355	300,000	300,000	-	0%	-	0%	\$300K or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	140,000	76,414	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	25,000	35,636	40,000	25,000	-	0%	(15,000)	-38%	Based on for FY2019
INTEREST REVENUE	150,000	50,000	12,151	15,000	10,000	(40,000)	-80%	(5,000)	-33%	Approximately 0.05% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	7,035	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES	-	-	47,465	-	-	-	100%	(47,465)	-100%	SG Care's Reimbursement in CY
TOTAL REVENUES	5,199,934	5,230,428	3,673,047	6,026,700	5,962,453	732,025	14%	(64,247)	-1%	
OTHER FINANCING USES/SOURCES:										
DEFICIENCY OF REVENUES OVER EXPENDITURE	-	842,212	-	633,425	-	(842,212)	N/A	(633,425)	N/A	
TOTAL REVENUES & OTHER SOURCES	\$ 5,199,934	\$ 6,072,640	\$ 3,673,047	\$ 6,660,125	5,962,453	\$ (110,187)	-2%	\$ (697,672)	-10%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 12/1/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
EXPENDITURES:										
SALARIES	1,273,140	1,287,140	763,091	1,291,316	1,388,994	99,854	8%	95,679	7%	Salaries for 19 current employees with 5% increase plus new position
OVERTIME	3,500	3,500	1,977	2,620	4,200	700	20%	1,580	60%	
BENEFITS	390,376	390,376	219,460	388,381	438,985	48,609	12%	50,604	13%	
PAYROLL TAXES	125,543	125,543	75,316	119,144	131,063	5,820	4%	11,919	10%	
SALARIES, PR TAXES & BENEF/DEPUTIES	439,014	439,014	274,119	439,014	439,631	617	0%	617	0%	Salaries for off duty deputies
DEPUTIES CONTRACTED WITH CCSO	345,880	345,880	244,759	345,880	356,624	10,744	3%	10,744	3%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	N/A	(10,438)	-3%	Contract with Island Services for after hours code enforcement
UTILITIES & SUPPLIES:										
UTILITIES	160,343	160,343	55,940	150,000	150,000	(10,343)	-6%	-	0%	Based on current year actuals and increase for new landscaping
GENERAL	65,900	65,900	37,516	65,450	65,400	(500)	-1%	(50)	0%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	39,100	39,100	9,535	12,428	35,500	(3,600)	-9%	23,072	186%	Estimate for landscaping and deer removal equipment, and computer upgrades
ADVERTISING	4,500	4,500	3,365	9,500	14,000	9,500	211%	4,500	47%	Based on current year actuals
COMMUNICATION										
CELL PHONES & IPADS	13,820	13,820	7,330	13,820	14,320	500	4%	500	4%	Based on current year actuals for Town's employees
REGULAR PHONES	38,000	38,000	35,291	54,000	54,000	16,000	42%	-	0%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,034,080	1,034,080	646,670	1,053,000	1,053,000	18,920	2%	-	0%	Based on Carolina Waste contract
PRINTING	38,750	38,750	18,518	32,750	47,700	8,950	23%	14,950	46%	Based on current year actuals
PROFESSIONAL SERVICES	111,000	111,000	102,032	135,900	141,000	30,000	27%	5,100	4%	Town Attorney and annual audit
CONSULTING	61,500	161,500	87,707	219,030	211,000	49,500	31%	(8,030)	-4%	Estimate for various consulting work, including website design, Duncan Parrill
MAINTENANCE										Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	164,160	164,160	120,184	169,160	170,300	6,140	4%	1,140	1%	
BUILDING & VEHICLES	58,000	73,585	44,526	96,500	88,500	8,515	9%	(16,000)	-17%	
LANDSCAPING	231,000	231,000	201,041	222,709	221,000	(10,000)	-4%	(1,709)	-1%	
INSURANCE	140,556	140,556	131,703	131,703	150,824	10,268	7%	19,121	15%	
TRAVEL & TRAINING	53,300	53,300	19,891	32,497	54,000	700	1%	21,503	66%	Based on current year actuals
RENTALS	41,000	41,000	41,000	22,744	45,000	4,000	10%	4,000	10%	Based on contracts.
TOURISM & RECREATIONS	481,465	481,465	250,101	539,599	556,774	75,309	16%	17,175	3%	
CONTRIBUTIONS	150,000	150,000	150,023	200,000	50,000	(50,000)	-33%	49,977	33%	
CAPITAL OUTLAY	500,000	500,000	64,939	944,172	380,000	(120,000)	-24%	(564,172)	-60%	
OTHER	154,376	154,376	89,054	130,339	159,384	5,009	3%	29,045	22%	Based on current year actuals
CONTINGENCY	20,000	20,000	-	-	100,000	80,000	400%	100,000	N/A	
TOTAL EXPENDITURES	6,416,883	6,268,288	3,282,050	7,088,953	6,949,780	547,596	8%	(139,173)	-2%	
ALLOCATION TO SATAX	241,000	241,000	-	236,000	485,000	(241,000)	-100%	(236,000)	-100%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	516,165	511,165	271,021	522,999	572,674	(522,999)	-100%	(539,799)	-103%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	921,059	977,979	110,129	1,103,180	554,939	(977,979)	-100%	(1,103,180)	-100%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	458,750	458,750	151,917	601,790	286,750	(458,750)	-100%	(601,750)	-100%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	82,395	82,395	5,587	16,479	73,538	(82,395)	-100%	(16,479)	-100%	
TOTAL NET EXPENDITURES	4,197,514	3,996,999	2,748,983	4,624,984	4,976,879	2,753,290	69%	(4,624,884)	-100%	
OTHER FINANCING USES/SOURCES:										
TRANSFER TO ARTS & CULTURAL EVENTS	55,460	55,460	-	14,960	118,000	(55,460)	-100%	(14,960)	-100%	
TRANSFER TO CAPITAL FUND	357,916	2,020,181	-	2,020,181	-	(2,020,181)	-100%	(2,020,181)	-100%	
EXCESS OF REVENUES OVER EXPENDITURES	589,045	-	-	-	867,575	-	N/A	-	N/A	
TOTAL OTHER FINANCING USES/SOURCES	1,002,421	2,075,641	-	2,035,141	985,575	(2,075,641)	-100%	(2,035,141)	-100%	
TOTAL EXPENDITURES & OTHER USES	\$ 5,199,935	\$ 6,072,640	\$ 2,748,983	\$ 6,660,125	\$ 5,962,453	\$ (6,072,640)	-100%	\$ (6,060,125)	-100%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 12/1/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION										
TOWN ADMINISTRATION										
SALARIES - REGULAR EMPLOYEES	\$ 187,958	\$ 187,958	\$ 108,554	\$ 184,196	249,625	\$ 61,667	33%	\$ 65,428	36%	Salaries for Town Administrator, clerk plus 5% total salaries increase
OVERTIME	1,200	1,200	21	100	1,200	-	0%	1,100	1100%	
SALARIES - TEMPORARY	10,000	10,000	-	-	-	(10,000)	-100%	-	NA	
BONUS	5,000	5,000	5,000	5,000	5,000	-	0%	-	0%	
EMPLOYEE BENEFITS	8,000	8,000	7,812	7,812	18,000	10,000	125%	10,189	130%	\$5K Christmas Gifts, \$3K annualy EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,745	10,745	9,520	10,572	10,783	38	0%	211	2%	
FICA ER MATCH	14,835	14,835	8,085	14,835	19,230	4,395	30%	4,395	30%	
RETIREMENT MATCH	40,422	42,422	15,367	35,917	47,628	5,206	12%	11,711	33%	
WORKERS COMPENSATION COSTS	30,000	30,000	21,994	21,994	30,000	-	0%	8,006	36%	
CATERING COSTS	30,000	30,000	10,255	10,255	20,000	(10,000)	-33%	9,745	95%	Christmas Dinner - \$20K
PROFESSIONAL SERVICES	85,000	85,000	76,132	110,000	115,000	30,000	35%	5,000	5%	Town Attorney - \$50K + \$10K additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, \$5K misc professional services
CONSULTANTS	15,000	15,000	44,830	73,580	10,000	(5,000)	-33%	(63,580)	-86%	Other consultant work - \$10K
TELEPHONE-CELL	2,400	2,400	1,649	2,400	2,400	-	0%	-	0%	Based on cost for 1 cell phone, iPads and mail
TRAVEL & TRAINING	12,000	12,000	2,339	5,000	12,000	-	0%	7,000	140%	Estimate SCAPA, ICMA, SCCGMA (Stephanie T)
DUES	4,000	4,000	3,463	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCGMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000	1,000	306	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	4,000	4,000	3,365	4,000	4,000	-	0%	-	0%	Estimate for advertising
COMMUNITY ACTIVITIES	19,000	19,000	2,336	5,000	19,000	-	0%	14,000	280%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K, and \$5K other community activities
COMMUNITY OUTREACH	150,000	150,000	-	150,023	200,000	50,000	33%	49,977	33%	Charitable contributions
SUPPLIES - OFFICE	15,000	15,000	3,745	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	15,000	13,466	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	2,000	1,559	2,000	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	15,000	10,267	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,151	3,000	5,000	(500)	-9%	2,000	67%	
	<u>683,059</u>	<u>685,059</u>	<u>352,515</u>	<u>695,684</u>	<u>820,865</u>	<u>135,806</u>	<u>20%</u>	<u>125,182</u>	<u>18%</u>	
COUNCIL DEPARTMENT										
SALARIES	-	12,000	2,582	12,000	24,000	12,000	100%	12,000	100%	
RENTAL FACILITIES & MEETING COST	1,000	1,000	891	1,000	5,000	4,000	400%	4,000	400%	
TRAVEL & TRAINING	4,000	4,000	4,220	5,000	4,000	-	0%	(1,000)	-20%	Merely H&AD and M&SC Annual Meeting
SUPPLIES - OFFICE	1,000	1,000	400	1,000	1,000	-	0%	-	0%	Town Council Retreat Expense
	<u>6,000</u>	<u>18,000</u>	<u>8,483</u>	<u>19,000</u>	<u>34,000</u>	<u>16,000</u>	<u>89%</u>	<u>(18,000)</u>	<u>-100%</u>	
TOTAL ADMINISTRATION	\$ 689,059	\$ 703,059	\$ 360,998	\$ 714,684	\$ 854,865	\$ 151,806	22%	(714,684)	-100%	

TOWN OF KIAWAH ISLAND

GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL										
SALARIES - REGULAR EMPLOYEES	\$ 164,337	\$ 164,337	\$ 88,134	\$ 165,440	162,940	\$ (1,397)	-1%	\$ (2,500)	-2%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	-	-	-	-	4,000	4,000	NA	4,000	NA	P/T help with deer surveys
FICA ER MATCH	12,381	12,381	6,369	12,381	12,465	84	1%	84	1%	
INSURANCE - MEDICAL	28,244	28,244	18,541	28,758	27,291	(953)	-3%	535	2%	
RETIREMENT MATCH	28,182	28,182	18,231	30,333	29,983	(199)	-1%	(350)	-1%	
PROFESSIONAL SERVICES	20,000	20,000	-	20,000	16,000	(4,000)	-20%	(4,000)	-20%	Deer Processing
CONSULTANTS	-	-	-	-	65,000	65,000	NA	65,000	NA	Marsh management plan \$30k, aerial photography \$35k
TELEPHONE-CELL	3,000	3,000	1,718	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	3,000	3,000	104	3,000	4,000	1,000	33%	1,000	33%	ArcGIS, Adobe
DUES	500	500	10	500	500	-	0%	-	0%	
SUBSCRIPTIONS	500	500	199	500	1,000	500	100%	500	100%	
TRAVEL & TRAINING	2,200	2,200	714	-	3,500	1,300	59%	3,500	NA	
TURTLE PATROL EXPENDITURES	7,000	7,000	2,325	6,000	6,000	(1,000)	-14%	-	0%	
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000	-	0%	10,000	25%	CSE Contract
RESEARCH	37,700	37,700	26,339	37,000	94,100	56,400	150%	57,100	154%	Bobcat GPS, Bird Banding, Toxicology, \$50k for Clemson SGA project
COMMUNITY OUTREACH	3,500	3,500	-	2,500	3,000	(500)	-14%	500	20%	School groups and OWLS
PROGRAMS	7,000	23,400	10,631	23,400	20,000	(3,400)	-15%	(3,400)	-15%	Grow Native, Dolphin Stewardship, Bluebird Boxes
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000	1,000	2%	(48,000)	-49%	Projects TBD
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000	(1,000)	-20%	2,000	100%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	200	200	85	600	600	400	200%	-	0%	
SUPPLIES OTHER	1,000	1,000	488	500	1,000	-	0%	500	100%	
UNIFORMS	900	900	874	900	1,200	300	33%	300	33%	
BOOKS & PERIODICALS	300	300	-	150	300	-	0%	150	100%	
EQUIPMENT - MINOR	15,000	15,000	-	1,500	4,000	(11,000)	-73%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,500	1,500	758	800	1,000	(500)	-33%	200	25%	
TOTAL DEPARTMENT EXPENDITURES	445,444	463,844	252,672	480,260	568,879	106,036	23%	89,620	19%	
ALLOCATION TO LOCAL ATAX:	145,386	148,086	81,090	146,948	145,608					
60% OF SALARIES, PR TAXES, AND BENEFITS:	138,386	141,086	78,765	140,546	139,608					
VEHICLES	-	-	-	-	-					
TURTLE PATROL COST	7,000	7,000	2,325	6,000	6,000					
	145,386	148,086	81,090	146,948	145,608					
ALLOCATION TO COUNTY ATAX	149,700	148,700	114,124	205,400	253,100					
ALLOCATION TO COUNTY ATAX										
RESEARCH	37,700	37,700	26,339	37,000	94,100					
CONSULTING	-	-	-	-	35,000					Aerial photography
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000					
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000					
PROGRAMS	7,000	7,000	10,631	23,400	20,000					
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000					
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000					
	153,700	153,700	114,124	205,400	258,100					
TOTAL NET EXPENDITURES	\$ 146,337	\$ 162,057	\$ 57,458	\$ 127,914	\$ 166,172	\$ 4,114	3%	\$ 38,258	30%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40300 - FINANCE										
SALARIES - REGULAR EMPLOYEES	\$ 270,715	\$ 270,715	\$ 152,450	\$ 271,965	265,715	\$ (5,000)	-2%	\$ (6,250)	-2%	Salaries for the treasurer, 2 accountants, STR clerk and receptionist
OVERTIME	1,300	1,300	1,624	2,000	2,000	700	54%	-	0%	
INSURANCE - MEDICAL	35,612	35,612	16,890	34,918	35,617	5	0%	698	2%	
FICA ER MATCH	20,008	20,008	9,035	20,795	20,327	320	2%	(468)	-2%	
RETIREMENT MATCH	45,775	47,775	25,495	51,002	58,002	8,227	17%	5,000	10%	
AUDITING COSTS	26,000	26,000	25,900	25,900	26,000	-	0%	100	0%	
CONSULTANTS	12,500	12,500	5,975	6,000	6,000	(6,500)	-52%	-	0%	Based on the contract
TELEPHONE-CELL	1,000	1,000	875	1,500	1,000	-	0%	(500)	-33%	Estimate for investment analysis, actuarial evaluation and legal cost
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	113,008	155,000	155,000	5,000	3%	-	0%	Based on current year actuals - 1 cell phone
TRAVEL & TRAINING	8,000	8,000	1,330	5,000	8,000	-	0%	3,000	60%	Cost for ADP-S48K, Incode10- \$33K, Integral Solution \$53K, VCI web hosting \$1K, citizenserve - \$20K
DUES	500	500	750	1,000	1,000	500	100%	-	0%	Estimate for registration fees and travel to attend conferences and courses
PRINTING COSTS	9,000	9,000	5,480	6,000	6,000	(3,000)	-33%	-	0%	Cost for membership to MASG and GFOA
SUPPLIES - OFFICE	4,000	4,000	3,406	4,000	4,000	-	0%	-	0%	Printing for utility billing and business license applications and decals
SUPPLIES - POSTAGE	8,000	8,000	3,832	8,000	8,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	1,500	1,500	1,315	1,500	1,500	-	0%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for notices \$2.5K
BOOKS & PERIODICALS	500	500	185	500	500	-	0%	-	0%	Based on current year actuals
BANK COSTS	35,000	35,000	38,067	55,000	55,000	20,000	57%	-	0%	Estimate for periodicals
COMPUTER & SOFTWARE - MINOR	2,000	2,000	1,211	1,211	2,000	-	0%	789	65%	Cost for WiFi terminals, bank fees & check processing - \$25K, merchant fees \$30K (Increase related to increase in credit card fees, majority of transactions are done on line now)
MISCELLANEOUS EXPEND	1,000	1,000	183	500	1,000	-	0%	500	100%	Placeholder if someone needs new pc
TOTAL DEPARTMENT EXPENDITURES	632,409	634,409	407,621	651,791	654,681	20,252	3%	2,869	0%	Dropbox, Log me in
ALLOCATION TO COURT DEPARTMENT	18,444	18,444	9,677	18,964	18,763	319	2%	(201)	-1%	
TOTAL NET EXPENDITURES	\$ 613,965	\$ 615,965	\$ 397,344	\$ 632,827	\$ 635,897	\$ 19,932	3%	\$ 3,070	0%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department

TOWN OF KIAWAH ISLAND

GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 10/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40500 - COMMUNICATIONS										
SALARIES - REGULAR EMPLOYEES	\$ 120,860	\$ 120,860	\$ 72,660	\$ 123,020	120,520	\$ (340)	0%	(2,500)	-2%	Salaries for Communication Specialist and Assistant
OVERTIME	500	500	9	20	500	-	0%	480	24000%	
SALARIES - TEMPORARY	-	-	-	-	2,500	2,500	NA	2,500	NA	Stipend for social media contributor.
INSURANCE - MEDICAL	13,853	13,853	8,327	13,074	13,335	(517)	-4%	261	2%	
FICA ER MATCH	9,055	9,055	4,582	9,220	9,055	0	0%	(169)	-2%	
RETIREMENT MATCH	18,547	19,547	6,671	20,568	20,218	671	3%	(350)	-2%	
TELEPHONE-CELL	720	720	681	720	720	-	0%	-	0%	Cost for 1 cell phone \$60 per month
CONSULTANTS	-	100,000	-	30,000	70,000	(30,000)	-30%	40,000	133%	Website redesign in FY21
REPAIR AND MAINTENANCE - SOFTWARE	10,860	10,860	7,072	10,860	11,000	140	1%	140	1%	Adobe creative suite \$1199.76. Constant contact membership is a fluctuating fee based on # of emails monthly, number of contacts and number of events hosted. (Based on the last 12 months of usage \$2300 Web QA Online Business Directory - \$3500 annually. Amazon annual media hosting for website \$300. TownShip software annual maint \$3,000. Survey Monkey Subscription \$720. Adwork iStock 150 credit package \$1250, Facebook Campaigns \$400, P&C Beach Publication advertising \$1200, Grammarly \$300 Promotional Video Printing Projects Est. \$6,000
PUBLISHING & PROMOTIONS	8,000	8,000	1,411	5,000	9,000	1,000	13%	4,000	80%	Turtle Patrol /Shoreland stewardship public education materials
MARKETING	-	-	-	-	500	500	NA	500	NA	Newsletters & Envelope Printing, mailing newsletter Town Notes (\$5,550 per quarter totaling \$22,200 annually), Graphic Design Assistance from printer \$4,000 annually, Digital publishing software Joomag - \$950 annually
PRINTING - TOWN NOTES	21,750	21,750	11,627	21,750	32,700	10,950	50%	10,950	50%	Professional organization memberships and continuing education platforms
TRAVEL & TRAINING	3,600	3,600	149	1,997	3,000	(600)	-17%	1,003	50%	Estimate for office supplies
SUPPLIES - OFFICE	800	800	634	800	800	-	0%	-	0%	
MISCELLANEOUS EXPEND	1,000	1,000	-	-	1,000	-	0%	1,000	NA	
TOTAL DEPARTMENT EXPENDITURES	209,544	310,544	113,832	237,029	294,849	(15,695)	-5%	57,620	24%	
ALLOCATION TO ARTS & CULTURAL FUND	82,395	82,395	5,587	16,478	73,538	(8,857)	-11%	37,059	946%	75% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	127,149	228,149	108,245	220,550	221,311	(6,838)	-3%	761	0%	
Department: 40600 - COURT DEPARTMENT										
SALARIES - JUDGE	-	2,000	333	2,000	4,000	2,000	100%	2,000	100%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	13,661	13,661	6,803	14,161	13,903	302	2%	(218)	-2%	30% of Sherry's salary
INSURANCE - MEDICAL	1,612	1,612	797	1,612	1,586	(26)	-2%	(25)	-2%	
FICA ER MATCH	1,045	1,045	595	1,045	1,068	23	2%	23	2%	
RETIREMENT MATCH	2,126	2,126	952	2,126	2,147	21	1%	21	1%	
TELEPHONE-CELL	1,200	1,200	-	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	-	500	1,500	-	0%	1,000	200%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	120	65	120	120	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	300	300	1,927	2,500	300	-	0%	(2,200)	-68%	
	\$ 21,564	\$ 23,564	\$ 11,472	\$ 25,284	\$ 25,883	\$ 2,320	10%	\$ 600	2%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40900 - PUBLIC SAFETY DEPARTMENT										
SALARIES - DEPUTIES	\$ 324,841	\$ 324,841	\$ 202,309	\$ 324,841	324,841	\$ (0)	0%	\$ -	0%	Based on the current contract for 2nd and 3rd shift -80% coverage
OVERTIME	20,000	20,000	18,107	20,000	20,000	-	0%	-	0%	
FICA ER MATCH	32,437	32,437	16,652	32,437	32,437	-	0%	-	0%	
RETIREMENT MATCH	61,736	61,736	37,051	61,736	62,353	617	1%	617	1%	1% increase in PEBA's contribution rates
COUNTY DEPUTY VEHICLE FEES	9,000	9,000	6,020	9,000	9,000	-	0%	-	0%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	6,156	6,156	5,092	6,156	6,664	2,568	41%	-	0%	
CCSO CONTRACT	345,880	345,880	244,758	345,880	356,624	10,744	3%	10,744	3%	1st shift is contracted with CCSU (4 deputies)
TOTAL DEPARTMENT EXPENDITURES	800,050	800,050	529,989	802,558	813,919	13,869	2%	11,361	1%	
ALLOCATION TO STATE ATAX	191,000	191,000	-	186,000	385,000	194,000	102%	199,000	107%	Assuming same level of funding as in FY19
ALLOCATION TO LOCAL ATAX	489,043	489,043	-	496,174	306,831	(182,211)	-37%	(189,343)	-38%	Assuming same funding level from SATAX 85% of public safety cost allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	120,008	120,008	529,989	120,384	122,088	2,080	2%	1,704	1%	
Department: 40800 - PUBLIC WORKS										
SALARIES	43,250	43,250	28,250	44,124	77,874	34,624	80%	33,750	76%	Salary for 2 employees
INSURANCE - MEDICAL	11,170	11,170	7,676	13,775	24,726	13,556	121%	10,950	79%	
FICA ER MATCH	3,213	3,213	2,124	3,213	3,280	67	2%	67	2%	
RETIREMENT MATCH	7,185	8,185	5,289	7,700	13,496	5,311	65%	5,796	75%	
TELEPHONE-CELL	1,500	1,500	358	1,000	2,000	500	33%	1,000	100%	2 cell phones
TRAVEL & TRAINING	8,000	8,000	357	1,000	8,000	-	0%	7,000	700%	Accounting for training events and joining organizations for new Public Works manager
VEHICLE	-	-	-	-	50,000	50,000	NA	50,000	NA	Vehicle for PW assistant
SUPPLIES - OFFICE	2,400	2,400	-	500	1,000	(1,400)	-58%	500	100%	
UNIFORMS	800	800	168	300	1,000	200	25%	700	233%	
COMPUTER & SOFTWARE - MINOR	-	-	-	-	1,500	1,500	NA	1,500	NA	PC for PW Assistant
	\$ 77,518	\$ 78,518	\$ 44,222	\$ 71,612	\$ 182,875	\$ 104,357	132%	111,263	155%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES										
SALARIES	\$ 476,021	\$ 476,021	\$ 309,719	\$ 488,571	479,821	\$ 3,800	1%	\$ (8,750)	-2%	Salaries for Community Dev. Services- 7 employees
OVERTIME	500	500	323	500	500	-	0%	-	0%	
SALARIES - TEMPORARY	-	-	-	-	12,000	12,000	NA	12,000	NA	Intern for John T
INSURANCE - MEDICAL	49,202	49,202	32,525	47,611	48,563	(639)	-1%	952	2%	
FICA ER MATCH	36,052	36,052	23,127	36,706	36,706	654	2%	-	0%	
RETIREMENT MATCH	78,440	80,440	41,716	83,343	88,343	7,903	10%	5,000	6%	
ADVERTISING COSTS	500	500	-	500	500	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	3,079	5,000	6,000	1,000	20%	1,000	20%	Estimate for BZA meetings
PROFESSIONAL SERVICES	9,000	9,000	13,829	15,000	15,000	6,000	67%	-	0%	Duncan & Parnell document services
CONSULTING	-	-	-	13,000	13,000	13,000	NA	-	0%	Possibility of structural consultants to be used on Parcel 13 project and Senior Living Facility
REPAIR AND MAINT - SOFTWARE	300	300	-	300	300	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	4,000	4,000	2,049	4,000	4,000	-	0%	-	0%	Cost for 5 cell phones
DUES	2,500	2,500	1,301	2,500	2,500	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	14,000	14,000	10,892	14,000	14,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	2,200	2,200	1,575	2,200	2,200	-	0%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	1,000	1,000	207	1,000	1,000	-	0%	-	0%	Based on current year actuals
UNIFORMS	2,000	2,000	-	2,000	2,000	-	0%	-	0%	7-staff members uniforms
MISCELLANEOUS	2,000	2,000	269	2,000	2,000	-	0%	-	0%	Plate and registration check
VEHICLES	-	-	-	-	40,000	40,000	NA	40,000	NA	To replace Building Official vehicle
EQUIPMENT MINOR	500	500	-	500	500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	4,600	4,600	5,417	5,417	1,500	(3,100)	-67%	(3,917)	-72%	
	<u>\$ 687,815</u>	<u>\$ 689,815</u>	<u>\$ 446,198</u>	<u>\$ 724,148</u>	<u>\$ 770,433</u>	<u>\$ 80,619</u>	<u>12%</u>	<u>46,285</u>	<u>6%</u>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41000 - OPERATIONS										
WATER & SEWAGE	\$ 110,343	\$ 110,343	\$ 37,084	\$ 100,000	100,000	\$ (10,343)	-9%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	979,200	979,200	612,299	1,000,000	1,000,000	20,800	2%	-	0%	Contract with CW (beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	20,000	20,000	17,977	27,000	27,000	7,000	35%	-	0%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	205,000	205,000	126,454	212,500	210,000	5,000	2%	(2,500)	-1%	Based on the Greenery contract \$183K , and misc projects/repairs-17K plus \$10k place holder for MC landscaping
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	0%	(10,438)	-3%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	327,674	6,909	2%	1,975	1%	Based on the contract with Island Services
BEACH UPKEEP	54,880	54,880	34,371	53,000	53,000	(1,880)	-3%	-	0%	Based on the contract with Carolina Waste , plus \$10k misc cleanup
RECYCLING CENTER	-	-	-	11,250	-	-	NA	(11,250)	-100%	LSGP contract-\$11.5K in current year
GARAGE RENOVATIONS	-	-	-	-	150,000	150,000	NA	150,000	NA	\$150k place holder for garage renovations
REPAIR & MAINT - BUILDING	15,000	30,895	13,679	47,000	25,000	(5,985)	-19%	(22,000)	-47%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	18,000	18,000	7,444	15,000	22,000	4,000	22%	6,000	38%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,432	6,500	6,500	1,500	30%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	2,219	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	21,863	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	7,078	7,078	7,078	7,078	8,278	1,200	17%	1,200	17%	Additional vehicle for the PW assistant
INSURANCE - DATA PRO	546	546	546	546	-	-	0%	-	0%	Same as CY
INSURANCE - LIAB/TOR	43,793	43,793	43,923	43,923	45,000	1,207	3%	1,077	2%	Adding new employee to the policy
INSURANCE - BUILDING & PERSONAL PROPERT	14,290	14,290	14,290	14,290	20,000	5,710	40%	5,710	40%	Increase for to recent appraisal and additional recycling facility
INSURANCE - D&O	34,849	34,849	35,064	35,064	37,000	2,152	6%	1,936	6%	Estimated increase of 6%
TELEPHONE - REGULAR	25,000	25,000	28,607	42,000	42,000	16,000	62%	-	0%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast)-\$8.1K and back up internet-ATT-\$2.7k
EMERGENCY COMMUNICATION COST	12,000	12,000	6,694	12,000	12,000	-	0%	-	0%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,800	5,800	5,345	8,000	5,800	-	0%	(2,200)	-28%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	250	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	3,221	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Based on Actuals/NA need more decorations Xmas 2021
ELECTRICITY COSTS	50,000	50,000	18,856	50,000	50,000	-	0%	-	0%	Based on CY projections
SIGNS	2,000	2,000	561	2,000	40,000	38,000	1900%	38,000	1900%	Replacement of sign al the entrance to the Island
EQUIPMENT	10,000	76,544	928	76,544	20,000	(56,544)	-74%	(56,544)	-74%	Accounting for computer upgrades for FY2022-\$10k and landscaping equipment-\$10k
	<u>2,286,924</u>	<u>2,359,453</u>	<u>1,419,667</u>	<u>2,452,421</u>	<u>2,554,178</u>	<u>184,726</u>	<u>8%</u>	<u>101,757</u>	<u>4%</u>	
ALLOCATION TO STATE ATAX	50,000	50,000	-	50,000	100,000	50,000	100%	50,000	100%	Assuming same funding level as in FY19 for the Beach Patrol
ALLOCATION TO COUNTY ATAX	362,465	362,465	156,897	317,599	319,574	(42,891)	-12%	1,975	1%	
ALLOCATION TO LOCAL ATAX	54,880	100,100	29,039	55,250	53,000	(56,100)	-51%	(2,250)	-4%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	242,750	242,750	151,917	241,959	242,750	-	0%	791	0%	
TOTAL NET EXPENDITURES	<u>\$ 1,575,829</u>	<u>\$ 1,605,137</u>	<u>\$ 1,081,814</u>	<u>\$ 1,787,613</u>	<u>\$ 1,838,854</u>	<u>\$ (48,991)</u>	<u>-3%</u>	<u>\$ 50,516</u>	<u>3%</u>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40400 - ROADS AND BRIDGE										
REPAIR AND MAINT ROADS	\$ 15,000	\$ 15,000	\$ 64,378	\$ 314,378	100,000	\$ 85,000	567%	\$ (214,378)	-68%	g. Place holder for work on beachwalkers
PRVY LANDSCAPING	500,000	500,000	-	540,000	-	(500,000)	-100%	(540,000)	-100%	Landscaping finished in FY21
GENERAL INSURANCE - BRIDGE	40,000	40,000	37,880	37,880	40,000	-	0%	2,120	6%	Estimate for bridge insurance -6% increase
PROFESSIONAL SERVICES	-	-	19,994	45,200	10,000	10,000	N/A	(35,200)	-78%	Place holder for work on beachwalkers
MISCELLANEOUS EXPEND	1,000	1,000	993	1,000	1,000	-	0%	-	0%	Estimate for misc.
	556,000	556,000	123,245	938,458	151,000	(405,000)	-73%	(787,458)	-84%	
ALLOCATION TO LOCAL ATAX	231,750	231,750	-	404,810	49,500	(182,250)	-75%	(355,310)	-88%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	216,000	216,000	-	359,831	44,000	(172,000)	-80%	(315,831)	-83%	Allocate 40%
TOTAL NET EXPENDITURES	\$ 108,250	\$ 108,250	\$ 123,245	\$ 173,817	57,500	\$ (50,750)	-47%	\$ (116,317)	-67%	
Department: 41400 - CERT TEAM										
CERT TEAM	3,000	3,000	2,356	3,000	3,000	-	0%	-	0%	
	\$ 3,000	\$ 3,000	\$ 2,356	\$ 3,000	\$ 3,000	-	0%	-	0%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
STATE ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,271,025	\$ 1,271,025	\$ 1,140,087	\$ 1,867,363	\$ 1,532,505	\$ 261,480	21%	\$ (334,858)	-18%	Based on FY2019 actuals
INTEREST REVENUE	<u>2,500</u>	<u>2,500</u>	<u>1,519</u>	<u>2,000</u>	<u>2,000</u>	<u>(2,500)</u>	-100%	<u>-</u>	0%	Rate of return -0.05%
	1,273,525	1,273,525	1,140,087	1,869,363	1,534,505	258,980	21%	(334,858)	-18%	
EXPENDITURES:										
PROMOTIONAL FUND	381,307	381,307	369,370	560,209	459,751	78,444	21%	(100,457)	-18%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>730,000</u>	<u>730,000</u>	<u>360,000</u>	<u>730,000</u>	<u>1,531,432</u>	<u>801,432</u>	110%	<u>801,432</u>	110%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURE	1,111,307	1,111,307	729,370	1,290,209	1,991,183	879,876	79%	700,975	54%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 162,218</u>	<u>\$ 162,218</u>	<u>\$ 410,717</u>	<u>\$ 579,154</u>	<u>\$ (456,679)</u>	<u>\$ (620,896)</u>	-383%	<u>\$ (1,035,833)</u>	-179%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
COUNTY ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
COUNTY ACCOMMODATION TAX	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	NA	\$ 200,000	NA	
INTEREST REVENUE	20,000	10,000	3,038	5,000	5,000	(5,000)	-50%	-	0%	
TOTAL CATAX REVENUES	20,000	10,000	3,038	5,000	205,000	195,000	1950%	200,000	4000%	Rate of return -0.05%
EXPENDITURES:										
WATER & SEWAGE	25,000	25,000	1,176	20,000	20,000	(5,000)	-20%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	6,093	25,000	25,000	-	0%	-	0%	allocation from GF
CUSTODIAL COSTS	5,000	5,000	-	5,000	5,000	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	20,000	20,000	3,250	20,000	20,000	-	0%	-	0%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,200	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	320	500	500	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	-	5,200	5,200	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	-	200	200	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	327,674	6,909	2%	1,975	1%	
CONSULTING	-	-	-	-	35,000	35,000	NA	35,000	NA	Aerial photography
BEACH MONITORING & REPAIRS	50,000	50,000	8,733	40,000	50,000	-	0%	10,000	25%	Beach Migration, Annual beach survey and report (CSE)
KI CONSERVANCY	49,000	49,000	-	98,000	50,000	1,000	2%	(48,000)	-49%	
ENVIRONMENTAL RESEARCH	37,700	37,700	29,781	37,000	94,100	56,400	150%	57,100	154%	Bobcat GPS, Bird Banding, Toxicology, \$50k for Clemson SGA project
EDUCATIONAL PROGRAMS	7,000	23,400	10,631	23,400	20,000	(3,400)	-15%	(3,400)	-15%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000	(1,000)	-20%	2,000	100%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	5,000	1,010	5,000	5,000	-	0%	-	0%	
ELECTRICITY COSTS	15,000	15,000	11,206	15,000	15,000	-	0%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	571,365	587,765	207,052	622,999	677,674	89,909	15%	54,675	9%	
FUND ALLOCATIONS TO OTHER FUNDS:										
ALLOCATE FROM SATAX	(50,000)	(50,000)	-	(100,000)	(100,000)	(50,000)	100%	-	0%	Assuming same funding level as in FY19 for the Beach Patrol
TOTAL CATAX FUND EXPEND, ALLOCATI	521,365	537,765	207,052	522,999	577,674	39,909	7%	54,675	10%	
NET INCREASE(DECREASE) IN FUND BAL	\$ (501,365)	\$ (527,765)	\$ (204,014)	\$ (517,999)	\$ (372,674)	\$ 155,091	-29%	\$ 145,325	-28%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
LOCAL ACCOMMODATION TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
LOCAL ACCOMMODATION TAX	\$ 734,510	\$ 858,938	\$ 618,618	\$ 1,086,685	\$ 986,392	\$ 127,454	15%	\$ (100,293)	-9%	Based on FY2019 actuals
INTEREST REVENUE	60,000	20,000	4,556	6,000	6,000	(14,000)	-20%	-	0%	Rate of return -0.05%
TOTAL LATAX REVENUES	794,510	878,938	623,174	1,092,685	992,392	113,454	13%	(100,293)	-9%	
EXPENDITURES:										
SALARIES - REGULAR EMPLOYEES	97,102	97,102	57,084	99,284	97,764	662	1%	(1,500)	-2%	60% of the biologists payroll
FICA ER MATCH	7,428	7,428	3,821	7,428	7,479	51	1%	51	1%	
INSURANCE - MEDICAL	16,947	16,947	11,125	16,054	16,375	(572)	-3%	321	2%	
RETIREMENT MATCH	16,909	16,909	10,939	18,200	17,990	1,081	6%	(210)	-1%	
DEPUTIES COST	489,043	489,043	325,611	496,174	306,831	(182,211)	-37%	(189,343)	-38%	
BEACH UPKEEP	54,880	54,880	29,039	53,000	53,000	(1,880)	-3%	-	0%	Contract with CW
TURTLE PATROL	7,000	7,000	2,287	6,000	6,000	(1,000)	-14%	-	0%	
RECYCLING CENTER	-	-	-	2,250	-	-	NA	(2,250)	-100%	
EQUIPMENT	-	54,220	-	54,220	-	(54,220)	-100%	(54,220)	-100%	Radios for Beach patrol
BEACH SUPPLIES COSTS	2,500	2,500	-	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	691,809	746,029	439,906	755,090	507,939	(238,090)	-32%	(247,151)	-33%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:										
TRANSFER TO ARTS & CULTURAL FUND	188,335	188,335	168,335	53,783	236,538	48,203	26%	182,755	340%	
TRANSFER TO GENERAL FUND	231,750	231,750	-	404,810	49,500	(182,250)	-79%	(355,310)	-88%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	293,804	293,804	-	434,674	394,557	100,753	34%	(40,117)	-9%	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOC	1,405,698	1,459,918	608,241	1,648,357	1,188,534	(271,384)	-19%	(212,672)	-13%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (611,188)	\$ (580,980)	\$ 14,933	\$ (555,672)	\$ (196,142)	\$ 384,839	-66%	\$ 1,085,424	-195%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
BEVERAGE PERMITS FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 3,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	45,000	-	45,000	45,000	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS :										
TRANSFER TO CAPITAL FUND	50,000	50,000	-	50,000	50,000	-	0%	-	0%	
	50,000	50,000	-	50,000	50,000	-	0%	-	0%	
NET INCREASE(DECREASE) IN FUND BALA	\$ (5,000)	\$ (5,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
HOSPITALITY TAX FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES:										
HOSPITALITY TAX	\$ 411,357	\$ 457,985	\$ 263,378	\$ 508,925	\$ 576,884	\$ 118,899	26%	\$ 67,959	13%	Based on FY2019 actuals
INTEREST REVENUE	50,000	30,000	4,557	6,000	6,000	(24,000)	-80%	-	0%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	461,357	487,985	267,935	514,925	582,884	94,899	19%	67,959	13%	
EXPENDITURES:										
WATER & SEWAGE	88,750	88,750	33,858	88,750	88,750	-	0%	-	0%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kern son Parkway
LANDSCAPING COSTS - MINOR	140,000	140,000	106,691	140,000	140,000	-	0%	-	0%	Contract for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kernson Parkway
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	1,159	3,000	3,000	-	0%	-	0%	Electricity for round a bout lights
TOTAL EXPENDITURES	242,750	242,750	151,917	241,959	242,750	-	0%	791	0%	
FUND TRANSFERS TO OTHER FUNDS:										
TRANSFER TO ARTS & CULTURAL FUND	10,120	10,120	10,120	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER TO GENERAL FUND	216,000	216,000	-	359,831	44,000	(172,000)	N/A	(315,831)	-88%	Transfer to GF for 40% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	164,543	164,543	-	203,570	230,754	66,211	40%	27,184	13%	20% of Hospitality tax revenue for future projects on tourism related infrastructure, 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	633,413	633,413	162,037	613,380	539,504	(93,909)	-15%	(273,877)	-34%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (172,056)	\$ (145,428)	\$ 105,898	\$ (298,455)	\$ 43,380	\$ 188,804	-130%	\$ 341,836	-115%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
ARTS & CULTURAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<u>SOURCES:</u>										
TRANSFER FROM LATAX FUND	\$ 178,215	\$ 178,215	\$ -	\$ 53,783	\$ 236,538	\$ 58,323	33%	\$ 182,755	340%	
TRANSFER FROM HOSPITALITY TAX FUND	10,120	10,120	-	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER FROM GENERAL FUND	<u>55,460</u>	<u>55,460</u>	<u>-</u>	<u>14,960</u>	<u>118,000</u>	<u>62,540</u>	<u>113%</u>	<u>103,040</u>	<u>689%</u>	
TOTAL SOURCES	243,795	243,795	-	76,763	376,538	132,743	54%	299,775	391%	
<u>EXPENDITURES:</u>										
PAYROLL & RELATED EXPENSES	82,395	82,395	-	16,479	73,538	(8,957)	-11%	57,059	346%	
OFFICE/PRINTING EXPENSES	3,000	3,000	-	-	3,000	-	0%	3,000	#DIV/0!	
ARTS COUNCIL	52,460	52,460	6,000	13,400	115,000	62,540	119%	101,600	758%	
ADMINISTRATIVE COST	3,000	3,000	560	1,560	3,000	-	0%	1,440	92%	
CULTURAL EVENTS	<u>102,940</u>	<u>102,940</u>	<u>16,750</u>	<u>45,324</u>	<u>182,000</u>	<u>79,060</u>	<u>77%</u>	<u>136,676</u>	<u>302%</u>	
TOTAL EXPENDITURES	243,795	243,795	23,310	76,763	376,538	132,743	196%	299,775	1152%	
NET INCREASE(DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,310)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
VICTIMS ASSISTANCE FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
SOURCES:										
VICTIMS ASSISTANCE FEES	10,000	10,000	8,468	10,000	10,000	10,000	0%	-	0%	
TOTAL SOURCES	10,000	10,000	8,468	10,000	10,000	10,000	0%	-	0%	
EXPENDITURES:										
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	10,000	7,645	10,000	10,000	10,000	100%	-	0%	
TOTAL EXPENDITURES	10,000	10,000	7,645	10,000	10,000	10,000	100%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ 823	\$ -	\$ -	\$ -	-100%	\$ -	0%	

TOWN OF KIAWAH ISLAND
BUDGET FOR YEAR ENDED 6/30/22
CAPITAL & EMERGENCY FUND

	2020-2021 Budget	2020-2021 Amended Budget	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
REVENUES & SOURCES:									
TRANSFER FROM GENERAL FUND	\$ 357,916	\$ 2,025,916	\$ 2,020,181	\$ -	\$ (2,025,916)	-100%	\$ (2,020,181)	-100%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	293,804	293,804	434,674	394,557	100,753	34%	(40,117)	-9%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	164,543	164,543	203,570	230,754	66,211	40%	27,184	13%	
INTEREST	30,000	30,000	5,000	5,000	(25,000)	-83%	-	0%	
TOTAL REVENUES & SOURCES	896,263	2,564,263	2,713,425	680,310	(1,883,953)	-73%	(2,033,114)	-75%	
EXPENDITURES:									
DEBT SERVICE/PRINCIPAL	333,333	2,001,333	2,001,000	-	(2,001,333)	-100%	(2,001,000)	-100%	
DEBT SERVICE/ INTEREST	24,583	24,583	19,181	-	(24,583)	-100%	(19,181)	-100%	
TOTAL EXPENDITURES	357,916	2,025,916	2,020,181	-	(2,025,916)	-100%	(2,020,181)	-100%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 538,347	\$ 538,347	\$ 693,244	\$ 680,310	\$ 141,963	26%	\$ (12,933)	-2%	

Town of Kiawah Island
Five Year Capital Improvements Plan

<u>Capital Expenditures</u>	<u>Annualized FY2021</u>	<u>Budget FY2022</u>	<u>Projected FY2023</u>	<u>Projected FY2024</u>	<u>Projected FY2025</u>	<u>Projected FY2026</u>
Beach Renourishment	-	-	-	-	-	1,000,000
Wet Trash/Recycling Center	11,250	-	-	-	-	-
KI Parkway Resurfacing	314,378	-	-	-	-	-
KI Parkway Landscape Design	25,000	-	-	-	-	-
KI Parkway Landscaping	540,000	-	-	-	-	-
Safety Improvements on Beachwalker Drive	16,500	100,000	-	-	-	-
Municipal Center Landscaping	-	10,000	-	-	-	-
Municipal Center Garage/Car Wash Station	-	150,000	-	-	-	-
Vehicles						
· Administration	-	-	-	45,000	-	-
· Building Department	-	40,000	-	-	-	40,000
· Code Enforcement	-	-	-	40,000	50,000	-
· Public Works	-	50,000	-	-	-	-
· Wildlife/Turtle Patrol	-	-	40,000	-	40,000	-
Total Capital Expenditures	\$ 907,128	\$ 350,000	\$ 40,000	\$ 85,000	\$ 90,000	\$ 1,040,000



TOWN COUNCIL

For Your Information Item

Arts Council Buzz

The Arts Council 2020-2021 season will come to a close in April, with sadly no in-person events held. The pandemic brought many lows across the globe, but here are a few of the Arts Council's "high notes."

The Virtual Stats

The Arts Council received excellent participation in their three virtual events this quarter.

February 28 - Quentin Baxter presents the Jeremy Wolf Group
 March 21 - Quentin Baxter presents the Quentin Baxter Quintet
 575 registrations
 300+ views

March 18 - Charleston Symphony
 114 registrations
 130+ views

April 10 - The Small Glories
 97 registrations
 120 views



2021-2022 Season

The Arts Council has finalized the 2021-2022 season and contracts will be sent after Town Council approves the budget in June.

Successes

- The Arts Council budgeted to use event services during the upcoming season for tasks like ticket scanning, crowd management, and ushering
- The new planning process had ample pros and some cons which we will improve upon next year

Challenges

- With so many events from the pandemic now being rescheduled, venue availability is scarce
- Thanks to Arts Council Chair David Wohl, all events have venues. However, certain anchor events, like the Charleston Symphony following the Tour of Homes, needed to move dates