



Town of *Kiawah Island*

Mavor

Craig E. Weaver

Council Members

Maryanne Connelly

Daniel Prickett

Klaus Said

Chris Widuch

Town Administrator

Stephanie Monroe Tillerson

TOWN OF KIAWAH ISLAND WAYS AND MEANS COMMITTEE MEETING

**Via Live Streaming
April 28, 2020; 2:00 PM**

AGENDA

- I. Call to Order:**
- II. Approval of Minutes:**
 - A.** Ways & Means Committee Meeting of January 30, 2020 [Tab 1]
 - B.** Ways & Means Committee Special Call Meeting of February 11, 2020 [Tab 2]
- III. Citizens' Comments:** (Agenda Items only)
- IV. Old Business:**

None
- V. New Business:**
 - A.** Consideration and Recommendation for Approval of the 2020 Kiawah CCSO Permanent Deputy Contract [Tab 3]
 - B.** Consideration and Recommendation for Approval of the Amendment to CCSO Off-Duty Deputy Contract [Tab 4]
 - C.** Discussion of the Fiscal Year 2020/2021 Budget [Tab 5]
 - D.** To Consider Recommendation to Town Council for Approval of Charitable Grant Funding Amounts [Tab 6]
 - E.** Kiawah Island Parkway Re-Pavement Update
- VI. Chairman's Report:**
- VII. Treasurer's Report:**
 - A.** Budget Report for the First Nine Months Ended 3/31/20 [Tab 7]
- VIII. Citizen Comments:**
- IX. Committee Member's Comments:**
- X. Executive Session:**
- XI. Adjournment:**



Tab | 1

WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center
Council Chambers Meeting Room
Thursday, January 30, 2020

Minutes

I. Call to Order: Chairman Widuch called the meeting to order at noon.

Present at the meeting: Chris Widuch, Chairman
Craig Weaver, Mayor
Dan Prickett, Committee Member
Maryanne Connelly, Committee Member

Absent: Klaus Said, Committee Member

Also Present: Stephanie Monroe Tillerson, Town Administrator
Dorota Szubert, Town Treasurer
Brian Gottshalk, Public Works Manager
Petra Reynolds, Town Clerk

II. Approval of Minutes:

A. Ways & Means Committee Meeting of November 26, 2019

Committee Member Prickett made a motion to approve the minutes of November 26, 2019 Ways and Means Committee Meeting. The motion was seconded by Mayor Weaver, and the minutes were unanimously approved.

III. Citizens' Comments: (Agenda Items only)

None

IV. Old Business:

None

V. New Business:

A. Consideration and Recommendation for Approval of HR&A Contract

Chairman Widuch explained that the proposal from HR&A was selected from the three that were submitted by consultants to provide the Town with a study of Kiawah's property values. The selection was made based on the proposed scope, experience, and exposure to the island, and he stated a telephone interview along with feedback obtained from the Resort, Kiawah Partners, and the Community Association was incorporated into the scope of the vetted proposal that is presented.

Committee Member Connelly made a motion to recommend to Town Council the approval of the contract with HR&A. The motion was seconded by Mayor Weaver.

Chairman Widuch clarified that he would chair a core group of representatives of the key entities on the island consisting of Ms. Tillerson, Roger Warren with the Resort, Chris Randolph with Kiawah Partners, Diana Permar representing Kiawah Partners, and Diana Mezzanotte from the Community Association. The consultants will meet with representatives of each of the entities to obtain individual feedback, along with two public meetings seeking public input and comments. During the six month study, the consultant feedback and progress reports which be made public. Mayor Weaver indicated that the core group is advisory, providing input along with guidance on obtaining

data sources. He clarified that the consultants, not the core group, would be producing the final report.

Following the discussion, the motion to recommend to Town Council the approval of the contract with HR&A was unanimously approved.

B. Consideration and Recommendation for Approval of Beach Patrol Contract

Mr. Gottshalk stated that as a beach community Beach Patrol is very instrumental in keeping Kiawah's beach clean and beachgoers safe and educated. Beach Patrol members enforce town ordinances as well as keep a watchful eye on those participating in water activities. Since October 2009, the Town has contracted its Beach Patrol services with Island Beach Services (IBS), the current contract awarded in February 2017. The current three-year contract agreement with Island Beach Services expires February 6, 2020. Therefore, IBS requests to activate the first of the two, one-year extensions provided in the current contract.

Mr. Gottshalk also stated that as a result of a contract review requested by the Town, IBS also seeks approval for changes made to the language of the contract. The requested changes do not alter the amount of the annual contract services, scope of work, or responsibilities but rather cleans up some of the language, clarifies scheduling, and incorporates the 2019 contract amendment. The 2019 amendment provided for a monthly supplementary \$1,800.00, paid separately, to cover the cost of a new storage/home base facility.

Committee Member Connelly made a motion to recommend to Town Council the approval of the contract with Island Beach Services. The motion was seconded by Committee Member Prickett.

Mayor Weaver expressed his concern with changes to the *Appearance* section of the contract. He indicated that the changes to uniforms and logos move away from identification as "Kiawah" Beach Patrol, a contractor of the Town, to a company name. He asked for more information or clarification on the requested changes before the contract is considered by the Town Council. Committee members discussed and agreed with the Mayor's request.

Following the discussion, the motion to recommend to Town Council the approval of the contract with Island Beach Service and Mayor Weaver's request was unanimously approved.

C. Consideration and Recommendation for Approval of the Amendment of the Tidal Trails Contract

Mr. Gottshalk stated that the Town currently has a franchise agreement with Watersports Unlimited, LLC, d/b/a/ Tidal Trails to allow the rental of surfboards, kayaks, and floats to guests and residents in front of the Sandcastle Community Center. The current three-year agreement will expire on February 6, 2020, and Tidal Trails has requested to enter into the first of the two, one-year extensions allowed as an option in their agreement. He indicated there was no request to amend any part of the agreement, and the Town will continue to receive payment for the annual business license renewal and the agreed upon yearly franchise fee of \$100.00.

Committee Member Prickett made a motion to recommend to Town Council the approval of the contract with Island Beach Services. The motion was seconded by Mayor Weaver was unanimously approved.

D. Consideration and Recommendation for Approval of the 2020 Off Duty CCSO Deputy Contract

Committee Member Connelly stated the 2020 Off Duty CCSO (Charleston County Sheriff's Office) Deputy Contract has no changes from the previous year and authorizes the deputy staffing for the current year. Ms. Tillerson noted that the 2020 contract renewal included the coordinator salary and additional summer deputy changes approved in the 2019 contract. She pointed out the calculation of the annual budget figures for the two coordinators and deputies for the second, third, and summers shifts were based on the calendar year contract.

Committee Member Prickett made a motion to recommend to Town Council the approval of the 2020 Off Duty CCSO Deputy Contract. The motion was seconded by Committee Member Connelly was unanimously approved.

E. To Approve the Purchase of One (1) Tidal Station to be located on the Kiawah Island Parkway Bridge

Mr. Gottshalk stated that as a coastal community, it is very important to understand the large role that the ocean and rivers play in how we live and how we plan. Kiawah has proven itself to be a resilient and educated community and able to adapt to ever-changing coastal conditions. With the growing interest in Sea Level Rise (SLR), the Town must understand what this might mean for the community and stay ahead of potential effects.

Installing this tidal station will provide actual tidal data and more accurate tidal predictions and allow the Town to begin collecting water level data specific to Kiawah Island. These data can be used to monitor the long-term effects of sea-level rise. Also, the Town will have real-time data during storms and large tidal events that can help with decision making. Currently, tidal data predictions for the Kiawah River bridge are extrapolated from nearby stations.

Mr. Gottshalk stated that quotes were received from the two major companies, Xylem and Aquatrak, that are capable of supplying and installing a suitable tidal station:

- **Xylem** \$29,652.72
- **Aquatrak** \$33,560.70

The Xylem system is much easier to install and requires considerably less maintenance to operate. Both systems transmit data via the cellular network, but the Xylem system has a satellite back up if the cell network goes down during a storm. The Xylem quote includes one year of cell service but does not include the cost of the satellite subscription (estimated to be \$50-70 per month).

Committee members discussed the size, location, and security of the proposed tidal station along with the purposes for the station and where the data from the station will be located.

Committee Member Prickett made a motion to recommend to Town Council the purchase, installation, and setup of one (1) tide station from Xylem Corporation for the price of \$29,652.72 plus necessary recurring charges. The motion was seconded by Committee Member Connelly was unanimously approved.

VI. Chairman's Report:
None

VII. Treasurer's Report:

A. Budget Report for the First Six Months ended 12/31/2019

Ms. Szubert presented the Town's Balance Sheet as of December 31, 2019, and Budget to Actual Report for the first six months. She stated the Budget to Actual Report is compiled on a cash basis, and all the funds are consolidated. As of December 31, 2019, the Town's governmental funds combined have an ending fund balance of approximately \$21M, a decrease of approximately \$276K

from June 30, 2019. Of this amount, approximately 44%, or \$9.3M, is an unassigned fund balance and available for spending at the Town's discretion.

Ms. Szubert indicated that overall, for the first six months, the Town's revenues appear reasonable for this time of the year and in line with the expectations. Consolidated revenues of \$3.8M were approximately \$56K or 2% lower than budgeted. This negative variance is \$125K lower than budgeted and attributable, mostly building permits revenue. Data show that building permits, inspections performed along with plan reviews have all decreased since the previous year and is projected to carry throughout the year. She noted that she would pay special attention to the current economy during the next budget process. The negative variance is offset by positive variances in SATAX (State Accommodations TAX) and Interest revenue.

Ms. Szubert stated that with 50% of the year lapsed at the end of December, expenditures to date are approximately \$4.1M, or 51% of total budgeted expenditures and approximately \$385K greater than budgeted for the first six months. The negative variance is mostly attributable to the cleanup cost after hurricane Dorian in the amount of approximately \$695K. The negative variance is partially offset by the positive variances in cost for the CCSO contract and other expense categories. These variances are attributable to the timing of invoicing the Town.

Ms. Szubert clarified questions by Committee Members and noted that the FY 20/21 budget process would begin at the February Ways & Means (W&M) Committee meeting with the discussion of revenue projections. Projected expenditures discussion would take place at the March W&M meeting, with the presentation of the full FY 20/21 budget at the April W&M meeting and the first reading of the budget ordinance at the May Town Council meeting.

VIII. Citizen Comments:

None

IX. Committee Member's Comments:

None

X. Executive Session:

None

XI. Adjournment:

Committee Member Connelly motioned to adjourn the meeting at 12:35 pm. The motion was seconded by Committee Member Prickett and carried unanimously.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

Chris Widuch, Chairman

Date



Tab | 2

WAYS AND MEANS

Agenda Item

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

February 11, 2020; 3:00 pm

Special Call Meeting

Minutes

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

Present at the meeting:

Chris Widuch, Chairman
Craig Weaver, Mayor
Dan Prickett, Committee Member
Maryanne Connelly, Committee Member

Absent:

Klaus Said, Committee Member

Also Present:

Stephanie Monroe Tillerson, Town Administrator
Dorota Szubert, Town Treasurer
Petra Reynolds, Town Clerk
George Schneidmuller, Outdoor Spatial Design

II. New Business:

A. To Consider Recommendation of Award of Construction Services to Banks Construction to Proceed with Road Improvements on Kiawah Island Parkway to Town Council

Chairman Widuch made a motion to approve the Mayor to negotiate and enter into a contract with Banks Construction Company for the Kiawah Island Parkway Improvement Project in the amount to not exceed \$2,548,962. The motion was seconded by Committee Member Prickett.

Mayor Weaver gave a brief overview of the Parkway Improvement Project. He explained that while the project has two parts, the milling and paving of the Parkway from the Main Gate to the Roundabout and the addition of turn lanes along with a second entrance into the Andell Tract for the Resort, the Town will be conducting the project as a whole.

Mayor Weaver indicated that the release of an RFP (Request of Proposals) and bid documents, the Town received three responses:

1) Banks Construction	\$2,548,962.75
2) Sanders Brothers Construction Company	\$3,905,185.30
3) Truluck Construction	\$2,908,690.25

Mayor Weaver stated that the members of the Public Works Committee (PWC) reviewed the proposals. Following a discussion with representatives of Banks Construction, the PWC agreed to recommend working with the proposal from the lowest bidder, Banks Construction. Members were impressed with Banks' perception of the project scope and plans. While it is the intention for most of the work will be done at night, the project will extend over 23 days of work and will require a great deal of communication. Mayor Weaver pointed out that Banks Construction was the contractor that did the recent repaving project for the Community Association.

Mayor Weaver went on to explain the Resort portion of the project. He stated that the current estimated cost specifically associated with the addition of the extra lanes is approximately \$400,000.00, with the balance of the construction cost falling on the Town. He noted that the Town received grants to help defer some of the costs.

During the discussion of communications and issues with road closures, Ms. Tillerson stated the Community Association has confirmed that Banks Construction has great traffic control. She also stated that the project has a completion date of May 17th, before the Memorial Day weekend, along with no work being done during the Easter weekend.

Following further discussion, the motion to approve the Mayor to negotiate and enter into a contract with Banks Construction Company for the Kiawah Island Parkway Improvement Project in the amount to not exceed \$2,548,962 was unanimously passed.

B. To Consider Recommendation of Outdoor Spatial Design Parkway Landscape Design Plan to Town Council

Ms. Tillerson began by giving background on the previous presentation from Outdoor Spatial Design (OSD), at which time Council selected a conceptual design and requested a more detailed estimate on the construction and maintenance costs. She stated that after the presentation, the members are in agreement with the items presented, the consensus would allow OSD to move forward on drafting bid and construction documents to be released.

Mr. Schneidmuller reviewed the conceptual designs that were previously chosen and presented designed development drawings, which included a more level of detail for those design plans. He indicated that the drawings did not designate specific plants or quantities but identified square footage and the projected intensity of the plantings in those areas. Mr. Schneidmuller stated that to estimate pricing, an assortment of different sized trees, shrubs, and other plant material were selected and sent to contractors along with a request for pricing on project services. The responses were analyzed to calculate a Preliminary Option of Probable Cost (OPC). He reviewed in detail the calculations of each of the three main categories:

• Site Prep and Clearing	\$ 55,000.00
• Plant Material	\$557,800.00
• Irrigation/Mulch	\$158.000.00
Estimated Project Cost	\$770,800.00

Mr. Schneidmuller asked the members if the projected cost was within a tolerable budget and for guidance as the next step would be detailed construction drawings. Committee member engaged in an in-depth discussion of the projected cost expressing concern with;

- if there would be a significant reduction in maintenance and water costs with a reduction of approximately 50% of the sod in the project design
- the impact of the road elevation during the repaving project which would be raising the ground level
- Estimated irrigation costs
- Planting areas

Following the discussion, the main concern still conveyed was the cost of the project and if there was a value that would be gained for the amount of money spent. Mr. Schneidmuller clarified the project could be scaled back to focus on the areas that need more attention, leaving those areas that are within acceptable appearances for future projects.

Chairman Widuch, while in favor of moving to the next step in the process, asked if members could be given a sense of the amount which would be saved by taking a scaled-back approach. Mr. Schneidmuller stated the next step would be the finalization of the construction drawings, which include the labeling and scheduling of all the plantings in the presented design. The deliverable to the Town would include segmented sections with assigned values for each section allowing for the choice of priority areas.

Committee members agreed for OSD to proceed to the finalization of the construction drawings as outlined and going out to bid.

III. Adjournment:

Chairman Widuch motioned to adjourn the meeting at 3:56 pm. The motion was seconded by Committee Member Connelly and carried unanimously.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

Chris Widuch, Chairman

Date



Tab | 3

WAYS AND MEANS

Agenda Item

STATE OF SOUTH CAROLINA) INTERGOVERNMENTAL AGREEMENT
)
) FOR
COUNTY OF CHARLESTON) LAW ENFORCEMENT PATROL SERVICES

THIS INTERGOVERNMENTAL AGREEMENT FOR LAW ENFORCEMENT PATROL SERVICES, dated the _____ day of April 2020, is made by and between the County of Charleston (“County”), the Town of Kiawah Island (“Town”), and the Charleston County Sheriff’s Office (“CCSO”).

WITNESSETH:

WHEREAS, the Town has heretofore maintained an elevated level of professional police protection for the benefit of the citizenry of the Town through an off-duty law enforcement services agreement with the Charleston County Sheriff's Office, and

WHEREAS, the Town is desirous of maintaining a high level of competent professional police services in conjunction and harmony with its fiscal policies of sound, economical management, and

WHEREAS, CCSO has agreed to render to the Town a high level of professional police services, and the Town is desirous of contracting for such service upon the terms and conditions hereinafter set forth, and

WHEREAS, the County of Charleston is made a party to this Agreement pursuant to its duties and obligations contained in S.C. Code Ann. § 4-9-30.

NOW, THEREFORE, in consideration of the mutual promises contained herein, and for other good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE I
DEFINITIONS

- 1.1 DEFINED TERMS. The following terms when used in this Agreement, including its preamble and recitals, shall, except where the content otherwise requires, have the following meanings (such meanings to be equally applicable to the singular and plural forms thereof):
- 1.2 AGREEMENT. "Agreement" shall mean this Agreement for Law Enforcement Services between the Town, County, and the CCSO.
- 1.3 BASIC LAW ENFORCEMENT SERVICES. "Basic Law Enforcement Services" shall mean the basic contract of law enforcement services to be provided by CCSO pursuant to this Agreement as more particularly described on the attached Schedule "A".
- 1.4 CONSIDERATION. "Consideration" shall mean the quarterly payment and other amounts payable by the Town hereunder in consideration of the Services performed by CCSO.
- 1.5 PATROL UNIT. "Patrol Unit" shall mean one uniformed officer and all standard police support equipment.
- 1.6 INITIAL COSTS. "Initial Costs" are those costs set forth in Schedule "B" that are payable one time per deputy sheriff provided for in this Agreement.

- 1.7 RECURRING COSTS. "Recurring Costs" are those costs set forth in Schedule "B" that shall be paid to County quarterly in accordance with Article VII of this Agreement.

ARTICLE II

GENERAL AGREEMENT TERMS

- 2.1 **CONTRACTOR RELATIONSHIP.** Town hereby retains the CCSO as an independent contractor to provide the Services within the Town Boundaries subject to the terms and conditions contained herein.
- 2.2 **NO PARTNERSHIP.** The relationship between the Town and the CCSO shall be solely as set forth herein. No party shall be deemed the employee, agent, partner or joint venture of the other, nor have, or represent to have, any authority or capacity to make or alter any agreement on behalf of the other, to legally bind the other, to credit or receive money due on behalf of the other, or to do any other thing on behalf of the other, except as specifically set forth herein. Neither the Town nor the CCSO will have or attempt to exercise any control or direction over the methods used by the other to perform its work, duties and obligations under this Agreement except as specifically set forth herein. The respective employees, agents and representatives of each of the Town and the CCSO shall remain their own employees, agents or representatives, and shall not be entitled to employment benefits of any kind from the other, except as specifically set forth herein. The Town and the CCSO shall assume full responsibility for their own compliance with any and all Applicable Laws.

ARTICLE III

TERM

3.1 **TERM.** This Agreement shall commence on January 1, 2020 and shall continue thereafter for one year (the "Term"), and automatically renew annually unless otherwise terminated as set forth herein. Upon each automatic renewal, the same terms and conditions contained herein shall apply, subject to applicable financial adjustments as may be agreed to by and between the parties.

3.2 **TERMINATION.** Either Town or CCSO may terminate this Agreement with 90 days written notice. Upon termination of this Contract, the obligations of CCSO to provide law enforcement services shall be in accordance with South Carolina law. Termination under this section shall be considered termination for convenience and the terminating party shall not be entitled to damages, with the exception of any unpaid fees or costs. Those rights and obligations under this Contract, which, by their nature should survive, shall remain in effect after termination, suspension, or expiration thereof.

ARTICLE IV

GOOD STANDING

4.1 **GOOD STANDING.** The Charleston County Sheriff's Office warrants that all deputies assigned to the Town for police services during the pendency or term of this Agreement are in good standing with the CCSO.

ARTICLE V

STAFFING AND LEVELS OF SERVICE

5.1 **STAFFING.** CCSO shall schedule, provide and employ the personnel necessary to provide the services within the Town Boundaries in accordance with the articles of this Agreement and outlined in Schedule "A." CCSO shall have the sole responsibility and control over setting policy, procedures, standards and all other matters related to performing the Services within the Town Boundaries by CCSO deputy sheriffs.

5.2 **KIAWAH ISLAND ASSIGNMENT CHANGES.** The CCSO shall maintain duty assignments in accordance with existing command and control structure of the Sheriff's Office, as well as established policies and procedures. CCSO will utilize its best efforts to maintain a consistent assignment of personnel to the Town of Kiawah Island.

5.3 **NO EMPLOYMENT RESPONSIBILITY.** No CCSO employees assigned pursuant to this Agreement shall be considered employees of the Town for purposes of retirement benefits, insurance benefits, compensation and/or any status or right. Accordingly, the Town shall not be called upon to assume any liability for, or direct payment of, any salaries, wages, or other compensation, contributions to retirement fund, insurance premiums, workmen's compensation, vacation or compensatory time, sick leave benefits or any other incidents of employment to any CCSO employee whatsoever arising out of CCSO's employment of such Deputy Sheriffs and such Deputy Sheriff's performance of the services.

5.4 **SUPERVISORY OFFICER AND COORDINATION.** At all times during the Term, CCSO shall designate a Supervisory Officer at the rank of Sergeant or above to exercise

authority and supervision over the deputy sheriffs assigned to the Town. The Supervisory Officer shall meet and confer with the Mayor, Town Manager, or their designees as needed, for the purpose of maintaining the viability and vitality of this Agreement, as well as ensuring that specific Town concerns regarding public safety are addressed as may be necessary and appropriate. If circumstances dictate that the supervisory officer herein will change, the CCSO will use its best efforts to provide the Town with reasonable notice of such reassignment.

ARTICLE VI

MUNICIPAL COURT

6.1 **DEPUTY APPEARANCE AT COURT.** All deputy sheriffs appearing in the Municipal Court shall adhere to the standards set forth in the CCSO Policies and Procedures Manual. All deputy sheriffs shall make every reasonable effort to notify the Court in the event of their delay, absence, or request for continuance of a pending case.

6.2 **OFFENSES TO BE HEARD IN MUNICIPAL COURT.** All municipal level traffic, criminal, and boating related offenses occurring within the Town Boundaries shall be scheduled before the Municipal Court by Deputy Sheriffs assigned to the Town pursuant to this agreement, except where there is a conflict of interest, in which case the matter shall be assigned to the Johns Island Magistrate Court.

6.3 **PROSECUTION.** The Town shall appoint competent counsel to prosecute all matters before the court in which a jury trial is requested, and no Deputy Sheriff shall be responsible for prosecution of a matter before a jury. The parties agree that the Charleston County Attorney's Office shall have no role in such Municipal Court

prosecution, but that the Town Attorney for the Town of Kiawah or his designee will handle such prosecution on behalf of the Town.

ARTICLE VII

CONSIDERATION

7.1 **CONSIDERATION.** In consideration of the services provided hereunder, the Town agrees to pay the Recurring Costs specified in Schedule B to County in equal quarterly installments commencing at the end of the first full quarter after the initial staffing pursuant to the Agreement. Should the term commence or end on other than the first or last day respectively of a calendar quarter, the quarterly installment due for said quarter shall be prorated accordingly. CCSO and the County shall provide the Town with written documentation to support any percentage rate increase or other change impacting the Consideration amount. The increase shall be calculated on the total recurring consideration paid in the prior fiscal year. The Parties agree and understand that each shall make every reasonable effort to limit the annual increase in the Consideration and shall consider an increase only when other alternatives are insufficient to meet the needs of the Parties under the terms and conditions of this Agreement. The "Initial Costs" specified in Schedule B shall be paid to County in a single sum with the first quarterly payment following execution of this Agreement.

7.2 **SERVICE CREDITS.** The above stated Consideration for services to be provided is agreed to based upon CCSO providing the services at the levels stated within this agreement. The Town shall be entitled to a credit for a minimum level of service not attained for that quarter, which shall be deducted from the Consideration payment. Said

credit shall be applicable only when the level of service is less than ninety percent (90%) for any calendar month, and shall be calculated by deducting the applicable percentage for each such month from one-third of the quarterly Recurring Costs.

7.3 **ANNUAL REVIEW.** On an annual basis or at the request of either party, the Town and CCSO will review current service levels and proposed service level alterations.

The proposed Consideration shall be determined after the completion of the Annual Review that will occur simultaneous to the annual budget process.

7.4 **SERVICES RENDERED STATEMENT.** The CCSO shall provide to the Town, on a quarterly basis, a bill for services budgeted for annually. A monthly report (Exhibit "C") for each month in the quarter shall be provided to support the billing detailing the percentage of time spent by each position identified in this Agreement and its amendments.

ARTICLE VIII

REPORTS

8.1 CCSO shall deliver reports as outlined in Exhibit "C" according to the schedule contained therein.

ARTICLE IX

INSURANCE

9.1 CCSO OBLIGATIONS. The County and CCSO shall maintain general tort liability, automobile, and workers' compensation insurance policies in the amounts as established by State statute and/or County policy. The County and CCSO shall maintain these

insurance policies throughout the Term. The cost of these insurance policies shall be the sole obligation of the County and the CCSO.

ARTICLE X

MISCELLANEOUS

10.1 **DEFAULT.** The occurrence of any one or more of the following shall constitute a "Default" by the party causing same (the "Defaulting Party").

10.2 **PAYMENT.** Failure of the Defaulting Party to pay any amount required hereunder, whether for Consideration, insurance or any other obligations, within thirty (30) days after such is due hereunder, or

10.3 **REMEDIES.** Upon the occurrence and continuance of a Default by the Defaulting Party, the party not in Default (the "Non-Defaulting Party") may, at its option and without any obligation to do so and in addition to any other remedies otherwise set forth in this Agreement, elect any one or more of the following remedies:

10.3.1 Terminate and cancel this Agreement; or

10.3.2 Withhold payment or performance under this Agreement until such time as such Default is cured; or

10.3.3 Seek injunctive relief to enjoin any act of the Defaulting Party in violation hereof, or

10.3.4 Pursue any other remedy now or hereafter available under the laws of the State of South Carolina.

10.5 **SEVERABILITY.** If any provision, covenant, agreement, or portion of this Agreement, or its application to any person, entity or property, is held invalid, such invalidity shall not affect the application or validity of any other provisions, covenants, agreements, or portions of this Agreement and, to that end, all provisions, covenants, agreements, or portions of this Agreement are declared to be severable.

10.6 **WAIVER.** No delay in exercising or omission of the right to exercise any right or power by any party hereto shall impair any such right or power, or shall be construed as a. waiver of any breach or default or as acquiescence thereto. One or more waivers of any covenant, term or condition of this Agreement by either party shall not be construed by the other party as a waiver of a continuing or subsequent breach of the same covenant, provision or condition. The consent or approval by either party to or of any act of the other party of a nature requiring consent or approval shall not be deemed to waive or render unnecessary consent to or approval of any subsequent similar act. Payment or receipt of a lesser amount than that due hereunder shall not be deemed to be other than on account of the earliest amount due hereunder.

10.7 **FORCE MAJEURE.** If the performance of any covenant, agreement, obligation or undertaking (exclusive of payment or monetary obligations of either party hereunder) required hereunder is delayed, hindered or prevented by reason of personnel shortage, strikes, lock-outs, labor troubles, wars, civil commotion, Acts of God, governmental restrictions or regulations or interferences, fires, natural disaster, or other casualty, the performance of such covenant, agreement, obligation or undertaking shall be excused and extended and shall not be a Default for the period of such delay, hindrance or prevention.

10.8 **AMENDMENT.** This Agreement, and any exhibits attached hereto, may be amended only by the mutual agreement of the Parties evidenced by a written amendment, and by the execution of such written amendment by the Parties or their successors in interest.

10.9 **ENTIRE AGREEMENT.** This Agreement, and the exhibits attached hereto, set forth all agreements, understandings and covenants between and among the Parties relative to the matters herein contained. This Agreement supersedes all prior written agreements, negotiations and understandings, written and oral, and shall be deemed a full integration of the entire agreement of the Parties.

10.10 **COUNTERPARTS.** This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.

10.11 **NO THIRD PARTY RIGHTS.** The Parties acknowledge that nothing under this Agreement creates a right of action for any person or entity, and that this Agreement does not create or otherwise permit third party beneficiary rights or related causes of action. It is further acknowledged that the parties hereto are governmental entities providing these services in a governmental capacity. Accordingly, it is agreed that the parties are sovereigns that are, to the extent permitted by the South Carolina Tort Claims Act, and other applicable law, protected by sovereign immunity with respect to all acts and omissions related hereto.

10.12 **ADDITIONAL COOPERATION.** The Parties agree to enact, follow, and enforce such ordinances, rules, policies, and regulations as may be necessary to carry out the terms of this Agreement.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement pursuant to all requisite authorizations as of the date first above written.

CHARLESTON COUNTY SHERIFF'S OFFICE

Sheriff J. Al Cannon, Jr.

COUNTY OF CHARLESTON

By: _____
Chairman, Charleston County Council
ATTEST:

Clerk of Council

TOWN OF KIAWAH ISLAND

by: _____
Mayor, Town of Kiawah Island
ATTEST:

Clerk of Council

AGREEMENT FOR LAW ENFORCEMENT SERVICES

SCHEDULE A

1. CCSO shall provide two (2) staffed patrol units concurrent with CCSO Day Patrol Shifts seven days per week. The area of patrol, as covered by this Agreement, is the area encompassed within the town limits for the Town of Kiawah Island. The Town of Kiawah Island may provide for additional deputy sheriffs as per its existing or future Off-Duty agreement with CCSO.
2. The assignment is for four (4) deputies in total.
3. Patrol units, to the extent possible, will be identifiable (officers and patrol vehicles) as CCSO law enforcement officers, and the vehicles will be marked to the extent possible with Kiawah Island (KI) initial or name at the rear or where appropriate.

AGREEMENT FOR LAW ENFORCEMENT SERVICES

SCHEDULE B

Charleston County Sheriff's Office			
1.14.2020 Revision			
		1 Deputy Sheriff (40h per Week)	
		Cost	Recurring Cost
Personnel			2%
Salary		43,118	43,980
Holiday Pay	(12 Holidays)	1,990	2,030
Fringe Benefits	44.50%	20,073	20,475
Annual Salary		65,181	66,486
Operating Cost			
Uniforms		5,200	-
Training		200	-
Body Camera/Digital Camera		1,100	-
Weapons		5,500	1,200
Mobile Data Terminal/CAD/Hand Held Scanner		8,500	550
Vehicle Equipment (brackets. Lights, partition, stop stick)		6,225	-
Console		540	-
Radar		2,200	-
Preemployment Screening		140	-
Radio Maintenance Fee		2,400	2,400
Printer (in vehicle)		250	-
Wireless Tech ISF Charges		805	805
Dues & Memberships		30	30
Fuel /Maintenance		15,000	15,000
Vehicle (SUV)		36,500	-
Mobile Radio		6,500	-
Portable Radio		4,500	-
In Car Camera		5,500	-
Total Operating Cost		101,090	19,985
Total Cost -One (1) Deputy Sheriff		166,271	86,471

AGREEMENT FOR LAW ENFORCEMENT SERVICES

SCHEDULE C

1. Crime statistics
2. Number of calls (total and per unit)
3. Average response time
4. Number of arrests
5. Number of tickets issued
6. Other statistics as may be agreed upon or requested



Tab | 4

WAYS AND MEANS

Agenda Item

CHARLESTON COUNTY SHERIFF'S OFFICE

EMPLOYER: Town of Kiawah Island

TELEPHONE NUMBER: 843-768-9166

ADDRESS: 21 Beachwalker Drive, Kiawah Island, SC 29455

PERSON CONTRACTING SERVICES: Mayor Craig Weaver

TYPE OF BUSINESS: Local Government

DUTIES TO BE PERFORMED: Police Protection, Traffic Control, Emergency Response

DAYS AND HOURS OF EMPLOYMENT: 24 Hour Coverage, 7 Days per Week, Year-Round

CONTRACT TERM: January 1, 2020 to December 31, 2020 (Amended April 2020)

PERMANENT OR TEMPORARY: Temporary

NO. OF DEPUTIES NEEDED: 2 deputies – 2nd shift

2 deputies – 3rd shift

2 Additional Deputies from 8:00a.m. to 4:00 p.m. weekends

Commencing the Friday before Memorial Day through Labor Day

COORDINATOR FOR CCSO: Captain Donald Martin / Lt Christopher Brokaw

STIPULATIONS OF CONTRACT

1. Deputies are contracted at an hourly rate of **\$30.00 per hour**. The contract requires the number of Deputies as stated above per shift for two shifts per day, at a rate of \$30.00 per hour. The normal workweek for Deputies shall be equivalent to forty-three (43) hours per week. Additionally, a fee of \$10.00 per deputy per shift for vehicle and equipment usage will need to be made payable to Charleston County.

2 nd Shift	4:00 pm to 12:00 am
3 rd Shift	12:00 am to 8:00 am

HOLIDAY PAY:

During the following holidays; **New Year's Day, Easter, Memorial Day, 4th of July, Labor Day, Thanksgiving, Black Friday, Christmas Eve, Christmas and New Year's Eve**, Deputies will receive pay based on time and a half **\$45.00 per hour**.

- **Labor Day, Memorial Day** - beginning with the 1st shift on Saturday and ending with the 2nd shift on Monday.
 - **4th of July** - beginning with the 1st shift prior to the holiday and ending with the 2nd shift of the day following the holiday.
2. Coordinators for the Town of Kiawah Island's off-duty employment detail will be paid at a rate of \$35.00 per hour for work performed to coordinate, manage and oversee the activity of deputies assigned to the Town of Kiawah Island. Compensation paid for coordination activity will not exceed \$29,120 in total during the term of this agreement and \$18,200 to any individual coordinator. The Town will receive prior notification (within 30 days) if either of the coordinators is to be changed.
 3. All employers contracting with the Charleston County Sheriff's Office must provide Workers' Compensation coverage. A copy of the secondary employer Workers' Compensation Policy must accompany the contract when requesting deputies for off-duty employment. If the employer does not have Workers' Compensation Insurance, the Sheriff's Office will provide the coverage for the secondary employer at the rate of \$7.00 per one hundred dollars of salary. This amount will be calculated by and payable to the Sheriff's Office prior to the commencement of the secondary employment.
 4. Deputies of the Charleston County Sheriff's Office engaged in off-duty employment of a police nature may be employed only within the legal boundaries of Charleston County, may not perform tasks other than those of a police nature, and may not enforce any rule or order of an employer

governing customer behavior of the employer's premises where the customer's conduct does not constitute a violation of law. Additionally, deputies will not be permitted to engage in any employment which would be in violation of any county, state, or federal law.

5. All deputies of the Charleston County Sheriff's Office must always be available to respond to police emergencies. The Sheriff's Office is the primary employer of all sworn deputies of this Department, and the requirements of the Department will take precedence over any secondary or private employment of an off-duty deputy. In an emergency, deputies will leave his/her private detail at the direction of Charleston County Sheriff's Office Communications and will respond whenever needed.
6. The Charleston County Sheriff's Office reserves the right to inspect payroll records of deputies employed by private contractors. The purpose of any such inspection will be to ascertain the hours a deputy is working to protect the best interest of the county and the deputy based on an evaluation of the total number of hours worked by the deputy. Failure to maintain proper payroll records will be cause for cancellation of the contract.
7. The Charleston County Sheriff's Office warrants that the deputies referred for part-time employment under this contract are in "good standing," as determined by the CCSO. The Town of Kiawah Island assumes no responsibility for any deputy misconduct outside his/her authorized scope of duties.

I, the undersigned, understand all of the above requirements of the Charleston County Sheriff's Office as related to the employment of off-duty deputies by private employers and do hereby agree to abide by these regulations. I further understand that a minimum 24-hour notice of cancellation must be given to the Charleston County Sheriff's Office; otherwise, I will be responsible for the fees associated with a minimum four-hour contract.

APPROVED:

TOWN OF KIAWAH ISLAND

CHARLESTON COUNTY SHERIFF'S OFFICE

Craig Weaver, Mayor

PRINTED NAME

PRINTED NAME

AUTHORIZED SIGNATURE/EMPLOYER

OPERATIONS CHIEF/DESIGNEE

DATED

DATED



Tab | 5

WAYS AND MEANS

Agenda Item

ITEMS TO DISCUSS

1. Off Duty deputies. The current contract provides coverage for the Island, as 2 deputies on 2nd and 3rd shifts plus additional coverage on 1st shift during summertime. The budgeted amount for this line item is \$440K. The decrease to 1 deputy on the 3rd shift will result in a decrease of approximately \$85K in the budget.

2. Arts Council funding. Historically, AC had an annual budget of \$300K funded from GF- \$118K for arts events and \$160K from LATAX/ \$22K from Hospitality tax for cultural events. Due to uncertain times and to protect AC volunteers, patrons and staff, FY21 budget proposal assumes cancellation of 10 events planned through December 2020, that will result in reduction of funding of \$142K.

3. Wildlife Research and Programs. These line items are funded from CATX.

1. Wildlife Research has the total budget of \$41.7K and include following initiatives:

- Fall Migration Banding-(\$20.1K)
- Marsh Sparrow Banding (\$1K)
- Painted Bunting Banding (\$4K)
- Bobcat GPS project (\$9.6K)
- Wildlife Toxicology Study (\$7K)

2. The wildlife programs have a budget of \$30K include the following:

- Dolphin Stewardship Program – Collect data on dolphin behavior at Captains Sams inlet and educate beachgoers about proper dolphin viewing etiquette. (\$9k)
- Shorebird Stewardship Program – Volunteers educate beachgoers regarding nesting and migratory shorebirds. Provide equipment and T shirts (\$1K)
- Bluebird Box Program – Volunteers build, maintain, and monitor more than 200 nesting boxes on the island. Materials and equipment (\$1K)
- Grow Native Program – Educate and encourage homeowners and entities to plant more native plants. Additional plantings and signage along Town Hall trail (\$9K)
- Placeholder for projects that may come up next year (\$10K)

3. Fish Studies and Equipment (\$5K)

4. Pond Management (5K)

5. Turtle Patrol (\$7K)

4. KI Conservancy. The Town continuously supports Conservancy by funding some of their projects. FY21 budget proposal assumes 10% reduction in funding compared to last year, the total of \$63K.

5. Capital Outlay. FY21 budget proposal includes a placeholder of \$700K for the KI Parkway landscaping based on the OSD estimate.

6. SATAX Funding. For the current year, the TC has approved \$1.1M for the SATAX applicants May 2019 (listed below). As the Town awards the funds based on projected SATAX revenue for the next year, given current situation and significant decrease in that revenue source, there will be a shortfall in the funds that could be disbursed to the applicants. With the assumption, the Town will receive 10% of the amount collected in the 4th qtr. in 2019, the shortfall will be approximately \$240K.

	Awarded	Disbursed to Date
FF Marketing	48,000	20,000
KIGR	435,000	0
KI Motoring Retreat	15,000	15,000
PGA	120,000	0
TOKI/Deputies	382,000	0
TOKI/Beach Patrol	<u>100,000</u>	<u>0</u>
	1,100,000	35,000

NARRATIVE HIGHLIGHTS

REVENUES

- ✓ Building Permits revenue is estimated at 15%, or approximately \$117k decrease mostly attributable to slow down in new construction activity on the island. There are no special projects permit revenue budgeted in FY21.
- ✓ The Town estimates a 17%, or approximately \$467K decrease in Business License revenue FY20-21 related to major drop in revenues for the big entities on the Island.
- ✓ Franchise fees show &%, or \$57K increase. Electric Franchise, ATT and Comcast franchise fees are budgeted with no change when compared to current year projections. Beach Service are budgeted as per contract at \$300K.
- ✓ Local Option Sales Tax* is projected to decrease by 31% or approximately \$140K.
- ✓ State Accommodation Tax* revenue is projected at 11%, or approximately \$135K decrease.
- ✓ Local Accommodation Tax* revenue shows 2%, or approximately \$14K decrease.
- ✓ County Accommodation Tax revenue is projected with no change
- ✓ Hospitality Tax* revenue shows 1%, or \$ approximately \$4K decrease.
- ✓ Solid Waste revenue is estimated same as in the current year.
- ✓ Interest Revenue shows 5%, or \$18K decrease, attributable to funding KI Parkway project from the reserves and falling interest rates.
- ✓ Other revenues include the following sources:
 1. Aid to Subdivision - \$35K, no change compared to current year projections.
 2. Planning Fees - \$10K, no change compared to current year projections.
 3. Court Fees & Fines - \$25K, 67%, or \$10K increase attributable to hiring additional Code Enforcement resources for STR properties.
 4. Beverage Permits revenue - \$45K, no change compared to current year projections.
 5. Victim's Assistance Fees - \$10K, no change compared to current year projections.
 6. Miscellaneous revenue - \$35K, no change compared to current year projections.

*Following assumptions were used to budget revenues:

1. For 1st and 2nd Qtr of FY21 we use 30% of actual collection for those quarters in FY20
2. For 3rd and 4th Qtr of FY21 we use 100% of actual collection for those quarters in FY19
3. For current year projections we use actuals collected plus 10%.

EXPENDITURES

- ✓ The personnel cost shows 3%, or approximately \$54K increase compared to FY2020 projections. This increase is attributable to the following items:
 1. The budget includes funding for 19 regular, full-time employees compared to 18 employees for 6 months in FY19 (new position for STR clerk was created in late December 2019).
 2. The budget has \$17k for one-time salary adjustment effective 1/1/21 to offset the increase in medical premiums. The increase would be a result of change in funding in the premium structure to 20-employee, 80- employer and elimination of current subsidy. The adjustment amount is approximately \$1,330 for single coverage (12 employees), \$790 for employee and child coverage (1 employee) and \$240 for employee and spouse coverage (3 employees).
 3. The budget includes 1%, or \$22K increase in SC Retirement System effective July 1, 2020.
 4. This budget includes announced by PEBA 7% increase in Town's health insurance contributions effective January 1, 2021.
- ✓ This budget includes continued funding for law enforcement coverage on the Island. The cost for the Off-Duty Deputies is showing a 4%, or \$16K decrease when compared to FY20 projections. This variance relates to actual staffing coverage of 80% that is offset by an increase in coordinator fees to reflect coordination of deputies on all 3 shifts. Cost of the contract with CCSO shows a decrease of 48 % or \$319K. The variance is attributable to purchase of 4 vehicles with the equipment in current year; FY21 budget includes reoccurring cost only.
- ✓ STR Code Enforcement is budgeted with no change based on the contract with Island Services.
- ✓ Utilities and Supplies show an increase of 19%, or \$45K and consist of following line items:
 1. Utilities show 13%, or \$20K increase compared to FY2012 projections, mostly attributable to irrigation cost for new KI Parkway landscaping.
 2. General Supplies show 4%, or \$3.7K decrease when compared to FY2020 projections.
 3. Minor Assets show a 243%, or approximately \$28K increase when compared to FY2020 projections and include requests for 3 computers, computer upgrades and deer removal equipment (\$12K for 3 firearms, optics, tree stands. gun lights and ammunition)
- ✓ Advertising cost shows a decrease of 9%, or approximately \$500.
- ✓ Communication cost shows an increase of 12%, or approximately \$6K related to change to a new phone provider.
- ✓ Waste management shows an increase of 3%, or \$30K related to 2% CIP increase request from Carolina Waste contingent on performance improvements.
- ✓ Insurance cost shows an increase of 29%, or approximately \$32K attributable to the Insurance Reserve Fund premium increase.
- ✓ Professional Services show a decrease of 11%, or approximately \$14K and include the following:

- a. \$85K for Town Attorney (\$72K -contract and \$13k for reimbursable expenses, such as mileage and copies)
 - b. \$25K for annual audit (\$1K increase)
- ✓ Consultant cost has decreased by 89%, or approximately \$513K. Under the line item Consultants, funding was budgeted for various services including:
 - 1. \$27.5K for miscellaneous legal and consulting services (\$134K decrease from current year projections related to majority of the HR&A engagement completed in FY20)
 - 2. \$10K for tallow tree and \$10K for deer removal/ processing (\$19.8K increase from FY20 projected in Environmental department)
 - 3. \$5K for stenographers (no change)
 - 4. \$9K for documents management (no change)
- ✓ Maintenance cost shows 4%, or approximately \$19K increase when compared to FY2020 projections and consists of the following:
 - 1. Software Maintenance shows 1%, or \$2K increase when compared to current year projections.
 - 2. Building and Vehicle Maintenance shows 4%, or \$2K increase.
 - 3. Island Maintenance shows 7%, or \$15K increase attributable to a request of \$15K for the speed tables on Beachwalker Drive.
- ✓ Travel & Training shows 15%, or approximately \$7K increase when compared to FY2019 projections.
- ✓ Rental cost for the copiers and postage machine has no change.
- ✓ Tourism & Recreation shows 2%, or approximately \$34K increase compared to current year projections. The line item consists of funding for the following items:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
Arts & Cultural	\$55,460			\$92,820	\$10,120	\$158,400
Promotional Fund		\$302,945				\$302,945
SATAX Applicants*		\$465,872				\$465,872
Beach patrol		\$50,000	\$270,765			\$320,765
Beach monitoring			\$50,000			\$50,000
Wildlife			\$81,700	\$7,000		\$88,700
KI Conservancy			\$63,000			\$63,000

*Assuming 50% of current year funding in SATAX for the Town applications.

- ✓ Other Cost line item shows 10%, or \$30k decrease and includes banking, catering, community activities and outreach, dues and subscriptions, contingency and miscellaneous expenditures.
- ✓ The budget reflects requests for the following capital expenditures:
 - 1. \$700K- KI Parkway Landscaping

✓ The budget includes the following interfund transfers:

1. \$357,916 from GF to Capital Fund for debt service
2. \$55,460 from GF to AC for Arts Council events
3. \$178,215 from LATAX to AC for cultural events and partial salaries
4. \$121,040 from LATAX to Capital Fund for future beach renourishment
5. \$121,040 from LATAX to Capital Fund to an emergency fund
6. \$353,610 from LATAX to GF for 45% of the cost for landscaping for KI Parkway
7. \$50,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
8. \$10,120 from Hospitality Tax Fund to AC for cultural events
9. \$81,604 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs
10. \$81,604 from Hospitality Tax Fund to Capital to emergency fund
11. \$324,320 from Hospitality Tax Fund to GF for 40% of the cost for landscaping for KI Parkway

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

Budgeted Sources & Uses					
Revenues*:	Budget FY 2020	Annualized FY2020	Budget FY2021/Draft 2	FY2019 Annualized Variance	%
Building Permits	\$ 1,121,173	\$ 781,718	\$ 664,493	\$ (117,225)	-15%
Building Permits/Special Projects	650,000	-	-	-	NA
Business Licenses	2,333,980	2,733,980	2,267,184	(466,796)	-17%
Franchisee Fees	882,588	798,794	856,184	57,390	7%
Local Option tax	572,128	449,275	309,031	(140,244)	-31%
State ATAX	1,695,198	1,223,233	1,087,832	(135,401)	-11%
Local ATAX	1,037,993	618,926	605,197	(13,729)	-2%
County ATAX	492,000	492,000	492,000	-	0%
Hospitality Tax	588,866	392,115	387,830	(4,285)	-1%
Solid Waste Fees	566,000	598,315	600,000	1,685	0%
Interest	345,000	340,000	322,500	(17,500)	-5%
Other	180,000	173,000	160,000	(13,000)	-8%
Total Revenue	10,464,926	8,601,356	7,752,251	(849,105)	-10%
Expenses**:					
Salaries	1,231,833	1,226,692	1,273,140	(46,449)	-4%
Overtime	4,200	3,200	3,500	(300)	-9%
Benefits	381,710	376,402	380,376	(3,974)	-1%
Payroll Tax	124,874	120,024	125,543	(5,518)	-5%
Employee Subtotal	1,742,617	1,726,318	1,782,559	(56,241)	-3%
Public Safety/Payroll and Related Cost/ Off Duty Deputies	491,645	455,869	439,014	16,855	4%
Public Safety/CCSO Contract	502,748	665,084	345,880	319,204	48%
STR Code Enforcement	-	288,580	288,580	-	0%
Utilities & Supplies	243,200	234,391	280,000	(45,609)	-19%
Advertising	4,500	4,950	4,500	450	9%
Communications	49,688	46,178	51,820	(5,642)	-12%
Waste Management	1,013,000	1,004,000	1,034,080	(30,080)	-3%
Insurance	139,721	108,570	140,556	(31,986)	-29%
Professional Services	140,000	125,032	111,000	14,032	11%
Consultants	318,000	574,363	61,500	512,863	89%
Maintenance	512,520	433,799	453,160	(19,361)	-4%
Travel & Training	56,500	46,200	53,300	(7,100)	-15%
Rentals	41,000	41,000	41,000	-	0%
Tourism & Recreations	1,948,771	1,524,353	1,446,682	77,671	5%
Contributions	150,000	150,000	150,000	-	0%
Other	251,033	285,966	246,645	39,321	14%
Capital Outlay:				-	
Infrastructure and Landscaping	-	1,900,026	*** 700,000	1,200,026	63%
Vehicles	30,000	35,839	-	35,839	100%
Other	6,000	26,000	-	26,000	100%
Debt Service	362,378	362,378	357,916	4,462	1%
Total Expenses	8,003,321	10,038,896	7,988,192	2,050,704	20%
Net Changes in Fund Balance	2,461,605	(1,437,540)	(235,941)	2,206,054	-153%

*Annualized Revenues FY20 do not include unbudgeted revenues of \$50K: Webster Rogers settlement
** Annualized Expenses do not include unbudgeted expenditures for after hurricane cleanup of \$771K

TOWN OF KIAWAH ISLAND
BUDGET PROPOSAL FOR YEAR ENDED 6/30/2021
ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/19 AUDITED	\$ 10,420,485	\$ 187,672	\$ 1,404,797	\$ 2,709,019	\$ 29,174	\$ 2,222,901	\$ 21,150	\$ -	\$ 4,279,132	\$ 21,274,330
<u>SOURCES:</u>										
REVENUES	5,742,899	1,147,416	522,000	688,926	45,000	442,115	10,000	23,000	30,000	8,651,356
TRANSFERS IN	-	-	-	-	-	-	-	382,395	816,794	1,199,189
TOTAL	5,742,899	1,147,416	522,000	688,926	45,000	442,115	10,000	405,395	846,794	9,850,545
<u>USES:</u>										
EXPENDITURES	3,912,035	1,205,088	495,165	992,295	-	222,149	10,000	382,395	362,378	7,581,504
CAPITAL OUTLAY	1,106,853	-	-	855,012	-	913,437	-	-	-	2,875,301
TRANSFERS OUT	480,378	-	-	489,965	50,000	178,846	-	-	-	1,199,189
DEBT SERVICE	362,378	-	-	-	-	-	-	-	-	362,378
TOTAL	5,861,643	1,205,088	495,165	2,337,272	50,000	1,314,432	10,000	382,395	362,378	12,018,373
ENDING FUND BALANCE - 6/30/20 PROJECTED	10,301,741	130,000	1,431,632	1,060,673	24,174	1,350,584	21,150	23,000	4,763,548	19,106,502
<u>SOURCES:</u>										
REVENUES	5,029,907	1,012,317	522,000	665,197	45,000	437,830	10,000	-	30,000	7,752,251
TRANSFERS IN	-	-	-	-	-	-	-	243,795	805,127	1,048,922
TOTAL	5,029,907	1,012,317	522,000	665,197	45,000	437,830	10,000	243,795	835,127	8,801,173
<u>USES:</u>										
EXPENDITURES	4,009,051	1,009,817	562,365	691,809	-	246,750	10,000	243,795	-	6,773,587
CAPITAL OUTLAY	238,940	-	-	321,750	-	296,000	-	-	-	856,690
TRANSFERS OUT	403,256	-	-	430,414	50,000	165,252	-	-	-	1,048,922
DEBT SERVICE	-	-	-	-	-	-	-	-	357,916	357,916
TOTAL	4,651,247	1,009,817	562,365	1,443,973	50,000	708,002	10,000	243,795	357,916	9,037,115
NET CHANGE	378,661	2,500	(40,365)	(778,776)	(5,000)	(270,172)	-	-	477,211	(235,941)
BUDGETED ENDING FUND BALANCE - 6/30/21	\$ 10,680,402	\$ 132,500	\$ 1,391,267	\$ 281,897	\$ 19,174	\$ 1,080,412	\$ 21,150	\$ 23,000	\$ 5,240,759	\$ 18,870,561

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

	2020-2021 Budget									
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Total Funds Budget
<u>Revenues & Other Sources :</u>										
Accommodations Tax	\$ 78,015	\$ 1,009,817	\$ 492,000	\$ 605,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,185,029
Hospitality Tax	-	-	-	-	-	387,830	-	-	-	387,830
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,267,184	-	-	-	-	-	-	-	-	2,267,184
Building Permits	664,493	-	-	-	-	-	-	-	-	664,493
Building Permits/Special Projects	-	-	-	-	-	-	-	-	-	-
Local Option Sales Tax	309,031	-	-	-	-	-	-	-	-	309,031
Franchise Fee - Electric	416,184	-	-	-	-	-	-	-	-	416,184
Franchise Fee -Beach	300,000	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	10,000	-	-	35,000
Interest Revenue	150,000	2,500	30,000	60,000	-	50,000	-	-	30,000	322,500
Solid Waste Collections	600,000	-	-	-	-	-	-	-	-	600,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	243,795	805,127	1,048,922
Total Revenues & Other Sources	5,029,907	1,012,317	522,000	665,197	45,000	437,830	10,000	243,795	835,127	8,801,173
<u>Expenditures & Uses :</u>										
Salary and Benefits/Regular Employees	1,561,778	-	-	138,386	-	-	-	82,395	-	1,782,559
Salary and Benefits/Deputies	57,014	191,000	-	191,000	-	-	-	-	-	439,014
Public Safety/CCSO Contract	47,837	-	-	298,043	-	-	-	-	-	345,880
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	143,050	-	40,000	2,500	-	91,750	-	2,700	-	280,000
Advertising	4,500	-	-	-	-	-	-	-	-	4,500
Communication	51,820	-	-	-	-	-	-	-	-	51,820
Waste Management	949,200	-	30,000	54,880	-	-	-	-	-	1,034,080
Printing	38,750	-	-	-	-	-	-	-	-	38,750
Professional Services	111,000	-	-	-	-	-	-	-	-	111,000
Consulting	61,500	-	-	-	-	-	-	-	-	61,500
Maintenance	264,510	-	26,900	6,750	-	155,000	-	-	-	453,160
Insurance	140,556	-	-	-	-	-	-	-	-	140,556
Travel & Training	53,300	-	-	-	-	-	-	-	-	53,300
Rentals	41,000	-	-	-	-	-	-	-	-	41,000
Tourism Related Cost	-	818,817	465,465	7,000	-	-	-	155,400	-	1,446,682
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	89,000	-	-	315,000	-	296,000	-	-	-	700,000
Other	174,895	-	-	-	-	-	10,000	3,000	-	187,895
Contingency	20,000	-	-	-	-	-	-	-	-	20,000
Debt Service	-	-	-	-	-	-	-	-	357,916	357,916
Transfers Out	403,256	-	-	430,414	50,000	165,252	-	-	-	1,048,922
Total Expenditures & Uses	4,651,546	1,009,817	562,365	1,443,973	50,000	708,002	10,000	243,495	357,916	9,037,114
Change in Fund Balance	\$ 378,361	\$ 2,500	\$ (40,365)	\$ (778,776)	\$ (5,000)	\$ (270,172)	\$ -	\$ 300	\$ 477,211	\$ (235,941)
	0	-	-	-	-	-	-	-	-	-

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 2,333,980	\$ 2,333,980	\$ 2,333,980	\$ 1,867,184	\$ (466,796)	-20%	\$ (466,796)	-20%	20% decrease (decrease in gross receipts for major entities on the island)
STR APPLICATION FEES	-	-	400,000	400,000	400,000	NA	-	0%	Based on current year projections
STATE ACCOMMODATIONS TAX	108,510	108,510	85,817	78,015	(30,495)	-28%	(7,802)	-9%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	566,000	566,000	598,315	600,000	34,000	6%	1,685	0%	Based on numer of subscribers for different service types
PLANNING FEES	10,000	10,000	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	1,121,173	1,121,173	781,718	664,493	(456,680)	-41%	(117,225)	-15%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	650,000	650,000	-	-	(650,000)	-100%	-	NA	No special projects at this moment are planed
LOCAL OPTIONS SALES TAX	572,128	572,128	449,275	309,031	(263,097)	-46%	(140,244)	-31%	30% of 1st and 2nd Qtrs of 2020 and 100% of 3rd and 4th qtr 2019
FRANCHISE FEE - ELECTRIC	427,588	427,588	416,184	416,184	(11,404)	-3%	-	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	242,610	300,000	-	0%	57,390	24%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	155,000	155,000	140,000	140,000	(15,000)	-10%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	45,000	45,000	15,000	25,000	(20,000)	-44%	10,000	67%	Additional /After hours code enforcement
INTEREST REVENUE	150,000	150,000	150,000	150,000	-	0%	-	0%	Approximately 1.5% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES	-	-	50,000	-	-	100%	(50,000)	-100%	WR Settlement in CY
TOTAL REVENUES	6,509,378	6,509,378	5,742,899	5,029,907	(1,479,471)	-23%	345,073	6%	
OTHER FINANCING USES/SOURCES:									
DEFICIENCY OF REVENUES OVER EXPENDITUI	-	-	116,141	-	-	N/A	(116,141)	N/A	
TOTAL REVENUES & OTHER SOURCES	\$ 6,509,378	\$ 6,509,378	\$ 5,859,040	\$ 5,029,907	\$ (421,406)	-6%	\$ 228,932	4%	

TOWN OF KIAWAH ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/20
GENERAL FUND

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications/Notes
EXPENDITURES:									
SALARIES, PR TAXES & BENEF/REG EMPLOYEE	1,742,617	1,742,617	1,726,318	1,782,559	39,942	2%	56,241	3%	Salaries for current employees
SALARIES	1,231,833	1,231,833	1,226,692	1,273,140	41,308	3%	46,449	4%	
OVERTIME	4,200	4,200	3,200	3,500	(700)	-17%	300	9%	
BENEFITS	374,710	374,799	376,402	380,376	5,576	1%	3,974	1%	
PAYROLL TAXES	124,874	124,874	120,024	125,543	669	1%	5,518	5%	
TUITION REIMBURSEMENT	7,000	7,000	-	-	(7,000)	-100%	-	N/A	
SALARIES, PR TAXES & BENEF/DEPUTIES	491,645	491,645	455,869	439,014	(52,630)	-11%	(16,855)	-4%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	502,748	502,748	665,084	345,880	(156,868)	-31%	(319,204)	-48%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	-	-	288,580	288,580	288,580	N/A	-	0%	Contract with Island Services for after hours code enforcement
UTILITIES & SUPPLIES:		-			-		-		
UTILITIES	155,000	155,000	155,000	175,000	20,000	13%	20,000	13%	Based on current year actuals and increase for new landscaping
GENERAL	69,200	69,200	63,050	65,900	(3,300)	-5%	2,850	5%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	19,000	19,000	11,391	39,100	20,100	106%	27,709	243%	Estimate for new 3 computers and deer removal equipment
ADVERTISING	4,500	4,500	4,950	4,500	-	0%	(450)	-9%	Based on current year actuals
COMMUNICATION		-			-		-		
CELL PHONES & IPADS	15,188	15,188	14,178	13,820	(1,368)	-9%	(358)	-3%	Based on current year actuals for Town's employees
REGULAR PHONES	34,500	34,500	32,000	38,000	3,500	10%	6,000	19%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,013,000	1,013,000	1,004,000	1,034,080	21,080	2%	30,080	3%	Based on Carolina Waste contract with 2% CIP , plus office cleaning and misc.
PRINTING	31,650	31,650	32,250	38,750	7,100	22%	6,500	20%	Based on current year actuals
PROFESSIONAL SERVICES	140,000	140,000	125,032	111,000	(29,000)	-21%	(14,032)	-11%	Town Attorney and annual audit
CONSULTING	318,000	318,000	574,363	61,500	(256,500)	-81%	(512,863)	-89%	Estimate for various consulting work , including website design, Duncan Parnell
MAINTENANCE					-		-		Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	161,520	161,520	162,400	164,160	2,640	2%	1,760	1%	
BUILDING & VEHICLES	91,000	91,000	56,000	58,000	(33,000)	-36%	2,000	4%	
ISLAND	260,000	260,000	215,399	231,000	(29,000)	-11%	15,601	7%	
INSURANCE	139,721	139,721	108,570	140,556	835	1%	31,986	29%	IRF announced rate increase
TRAVEL & TRAINING	56,500	56,500	46,200	53,300	(3,200)	-6%	7,100	15%	Based on current year actuals
RENTALS	41,000	41,000	41,000	41,000	-	0%	-	0%	Based on current year actuals
TOURISM & RECREATIONS	551,265	551,265	504,765	522,465	(28,800)	-5%	17,700	4%	
CONTRIBUTIONS	150,000	150,000	150,000	150,000	-	0%	-	0%	
CAPITAL OUTLAY	36,000	36,000	1,961,865	700,000	664,000	1844%	(1,261,865)	-64%	
OTHER	142,227	142,227	153,716	154,376	12,149	9%	660	0%	Based on current year actuals
CONTINGENCY	50,000	50,000	10,000	20,000	(30,000)	-60%	10,000	100%	
NON BUDGETED COST	-	-	771,476	-	-	N/A	(771,476)	-100%	
TOTAL EXPENDITURES	6,216,281	6,216,281	9,333,456	6,672,540	496,111	8%	(2,660,916)	-29%	
ALLOCATION TO SATAX	482,000	482,000	482,000	241,000	-	0%	-	0%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	505,465	505,465	490,665	557,165	392,700	78%	407,500	83%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	929,526	929,526	1,843,939	1,011,059	58,844	6%	(855,569)	-46%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	219,750	219,750	1,135,586	542,750	427,000	194%	(488,836)	-43%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	74,459	74,459	79,395	82,395	10,055	14%	5,119	6%	
TOTAL NET EXPENDITURES	4,005,081	4,005,081	5,381,265	4,238,171	(382,433)	-10%	(940,514)	-17%	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	55,460	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	362,378	362,378	362,378	357,916	(4,462)	-1%	(4,462)	-1%	
EXCESS OF REVENUES OVER EXPENDITURES	2,023,630	2,023,630	-	378,361	(795,685)	-39%	1,227,945	#DIV/0!	
TOTAL OTHER FINANCING USES/ SOURCES	2,504,008	2,504,008	480,378	791,737	(800,147)	-32%	1,223,483	255%	
TOTAL EXPENDITURES & OTHER USES	\$ 6,509,089	\$ 6,509,089	\$ 5,861,643	\$ 5,029,907	\$ (364,477)	-6%	\$ 282,968	5%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40200 - ADMINISTRATION									
<u>TOWN ADMINISTRATION</u>									
SALARIES - REGULAR EMPLOYEES	\$ 182,244	\$ 182,244	\$ 184,688	\$ 221,798	\$ 39,554	22%	\$ 37,110	20%	Salaries for Town Administrator, clerk
OVERTIME	1,200	1,200	100	500	(700)	-58%	400	100%	
SALARIES - TEMPORARY	10,000	10,000	-	10,000	-	0%	10,000	100%	
BONUS	5,000	5,000	6,000	5,000	-	0%	(1,000)	-17%	
EMPLOYEE BENEFITS	-	-	-	8,000	8,000	N/A	8,000	N/A	\$5K Christmas Gifts + \$3K annually EAP Cost
INSURANCE - MEDICAL	18,829	18,829	12,715	10,745	(5,424)	-29%	(1,970)	-15%	
FICA ER MATCH	13,942	13,942	14,129	14,835	893	6%	706	5%	
RETIREMENT MATCH	31,911	31,911	32,891	40,422	8,510	27%	7,530	23%	
WORKERS COMPENSATION COSTS	30,000	30,000	25,188	30,000	-	0%	4,812	19%	
CATERING COSTS	30,000	30,000	30,000	30,000	-	0%	-	0%	Christmas Dinner - \$20K; Employee Appreciation Event - \$10K
PROFESSIONAL SERVICES	85,000	85,000	100,132	85,000	-	0%	(15,132)	-15%	Town Attorney - \$85K
CONSULTANTS	10,000	10,000	149,000	15,000	5,000	50%	(134,000)	-90%	Other consultant work - \$10K, HR&A-S5K
TELEPHONE-CELL	2,400	2,400	2,400	2,400	-	0%	-	0%	Based on cost for 1 cell phone , iPads and mifi
TRAVEL & TRAINING	12,000	12,000	12,000	12,000	-	0%	-	0%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	4,000	4,000	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	4,000	4,000	4,000	4,000	-	0%	-	0%	Estimate for advertising
COMMUNITY ACTIVITIES	19,000	19,000	19,000	19,000	-	0%	-	0%	Hurricane Awareness Event - \$7K; Volunteer Appreciation Event - \$7K; and \$5K various community activity
COMMUNITY OUTREACH	150,000	150,000	150,000	150,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OFFICE	15,000	15,000	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	15,000	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	2,000	2,000	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	15,000	15,000	15,000	-	0%	-	0%	Include Medicure cost
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,500	5,500	-	NA	3,000	NA	
	<u>663,025</u>	<u>663,025</u>	<u>796,743</u>	<u>716,199</u>	<u>27,958</u>	<u>4%</u>	<u>(105,759)</u>	<u>-13%</u>	
<u>COUNCIL DEPARTMENT</u>									
RENTAL - FACILITIES COST	1,000	1,000	1,000	1,000	-	0%	-	0%	
TRAVEL & TRAINING	5,000	5,000	5,000	4,000	(1,000)	-20%	(1,000)	-20%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,000	1,000	1,000	-	NA	-	0%	
	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>6,000</u>	<u>(1,000)</u>	<u>-14%</u>	<u>(1,000)</u>	<u>-14%</u>	
TOTAL ADMINISTRATION	<u>\$ 670,025</u>	<u>\$ 670,025</u>	<u>\$ 803,743</u>	<u>\$ 722,199</u>	<u>\$ 26,958</u>	<u>4%</u>	<u>(106,759)</u>	<u>-13%</u>	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 161,837	\$ 161,837	\$ 161,837	\$ 161,837	\$ -	0%	\$ -	0%	Salaries for Town's biologist and an assistant
FICA ER MATCH	12,381	12,381	12,381	12,381	-	0%	-	0%	
INSURANCE - MEDICAL	27,254	27,254	27,790	28,244	991	4%	455	2%	
RETIREMENT MATCH	28,182	28,182	28,182	28,182	-	0%	-	0%	
PROFESSIONAL SERVICES	9,000	9,000	200	20,000	11,000	122%	19,800	100%	Tallow Tree, Deer Processing
TELEPHONE-CELL	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,500	2,500	2,200	3,000	500	20%	800	36%	ArcGIS, Adobe
DUES	500	500	100	500	-	0%	400	400%	
SUBSCRIPTIONS	500	500	-	500	-	0%	500	N/A	
TRAVEL & TRAINING	3,500	3,500	2,200	2,200	(1,300)	-37%	-	0%	
TURTLE PATROL EXPENDITURES	7,500	7,500	6,000	7,000	(500)	-7%	1,000	17%	
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000	(20,000)	-29%	10,000	25%	CSE Contract
RESEARCH	42,000	42,000	38,000	41,700	(300)	-1%	3,700	10%	Bobcat GPS, Bird Banding, Toxicology
COMMUNITY OUTREACH	4,000	4,000	2,500	3,500	(500)	-13%	1,000	40%	School groups and OWLS
PROGRAMS	30,000	30,000	20,000	30,000	-	0%	10,000	50%	Grow Native, Dolphin Stewardship, Bluebird Boxes
KI CONSERVANCY	70,000	70,000	70,000	63,000	(7,000)	-10%	(7,000)	-10%	Groundwater Phase II, additional projects
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	2,500	5,000	-	0%	2,500	100%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	500	500	200	200	(300)	-60%	-	0%	
SUPPLIES OTHER	1,200	1,200	500	1,000	(200)	-17%	500	100%	
UNIFORMS	1,500	1,500	900	900	(600)	-40%	-	0%	
VEHICLES	30,000	30,000	35,839	-	(30,000)	-100%	(35,839)	100%	
BOOKS & PERIODICALS	300	300	150	300	-	0%	150	100%	
EQUIPMENT - MINOR	2,000	2,000	1,500	15,000	13,000	650%	13,500	900%	Misc and deer removal equipment
COMPUTER & SOFTWARE - MINOR	2,000	2,000	800	1,500	(500)	-25%	700	88%	
TOTAL DEPARTMENT EXPENDITURES	520,653	520,653	461,777	483,944	(16,040)	-3%	42,836	9%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFIT	137,792	137,792	137,792	138,386					
VEHICLES	30,000	30,000	35,839	-					
TURTLE PATROL COST	7,500	7,500	6,000	7,000					
	175,292	175,292	179,630	145,386					
ALLOCATION TO COUNTY ATAX									
RESEARCH	42,000	42,000	38,000	41,700					
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000					
KI CONSERVANCY	70,000	70,000	70,000	63,000					
PROGRAMS	30,000	30,000	20,000	30,000					
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000					
POND MANAGEMENT	5,000	5,000	2,500	5,000					
	223,000	223,000	173,000	194,700					
TOTAL NET EXPENDITURES	\$ 122,361	\$ 122,361	\$ 109,147	\$ 143,857	\$ 26,964	22%	\$ 40,178	37%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40300 - FINANCE									
SALARIES - REGULAR EMPLOYEES	\$ 220,930	\$ 220,930	\$ 243,536	\$ 247,875	\$ 26,945	12%	\$ 4,339	2%	Salaries for the treasurer, 2 accountants and receptionist
OVERTIME	2,000	2,000	2,000	2,000	-	0%	-	0%	
SALARIES - TEMPORARY	10,000	10,000	5,000	-	(10,000)	-100%	(5,000)	100%	
INSURANCE - MEDICAL	33,102	33,102	38,883	35,612	2,510	8%	(3,271)	-8%	Based on the contract
FICA ER MATCH	15,866	15,866	20,008	20,008	4,142	26%	-	0%	
RETIREMENT MATCH	38,937	38,937	45,775	45,775	6,838	18%	-	0%	
AUDITING COSTS	25,000	25,000	24,900	26,000	1,000	4%	1,100	4%	Estimate for investment analysis, actuarial evaluation and legal cost
CONSULTANTS	5,000	5,000	12,400	12,500	7,500	150%	100	1%	Based on current year actuals -1 cell phone
TELEPHONE-CELL	868	868	1,000	1,000	132	15%	-	0%	Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$51K , VC3 web hosting-\$1K, citizenserve -\$20K
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	150,000	150,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
TRAVEL & TRAINING	8,000	8,000	8,000	8,000	-	0%	-	0%	Cost for membership to MASC and GFOA
DUES	500	500	500	500	-	0%	-	0%	Printing for utility billing and business license applications and decals
PRINTING COSTS	6,500	6,500	6,500	9,000	2,500	38%	2,500	38%	Based on current year actuals
SUPPLIES - OFFICE	3,000	3,000	4,000	4,000	1,000	33%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for renters-\$2.5K
SUPPLIES - POSTAGE	8,000	8,000	8,000	8,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	1,500	1,500	1,500	1,500	-	0%	-	0%	Estimate for periodicals
BOOKS & PERIODICALS	500	500	500	500	-	0%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$20K,merchant fees-\$15K
BANK COSTS	35,000	35,000	35,000	35,000	-	0%	-	0%	Replace one laptop, to upgrade from windows 7 to 10.
COMPUTER & SOFTWARE - MINOR	-	-	1,211	2,000	2,000	N/A	789	65%	Dropbox, Log me in
MISCELLANEOUS EXPEND	1,000	1,000	500	1,000	-	100%	500	100%	
TOTAL DEPARTMENT EXPENDITURES	565,703	565,703	609,212	610,269	44,566	8%	27,281	4%	
ALLOCATION TO COURT DEPARTMENT	18,736	18,736	18,736	18,444	1,274	7%	1,274	7%	50% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 546,967	\$ 546,967	\$ 590,476	\$ 591,825	\$ 69,516	13%	\$ 26,006	4%	

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

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

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 100,000	\$ 100,000	\$ 120,000	\$ 20,000	20%	\$ 20,000	20%	Annualized plus 20% increase for new landscaping
SOLID WASTE DISPOSAL	960,000	960,000	960,000	979,200	19,200	2%	19,200	2%	Contract with CW plus 2% CPI increase (beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	45,000	45,000	20,000	20,000	(25,000)	-56%	-	0%	Accounting for an increase for new bidder , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	205,000	205,000	205,000	205,000	-	0%	-	0%	Based on the Greenery contract \$183K, indoor plants-\$5K, and misc projects/repairs-17K
STR CODE ENFORCEMENT	-	-	288,580	288,580	288,580	N/A	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	-	0%	Based on the contract with Island Services
BEACH UPKEEP	53,000	53,000	44,000	54,880	1,880	4%	10,880	25%	Based on the contract with Carolina Waste with 2% CPI, plus \$10k misc cleanup
VEHICLE	-	-	-	-	-	N/A	-	N/A	To replace 4Runner
REPAIR & MAINT - BUILDING	25,000	25,000	15,000	15,000	(10,000)	-40%	-	0%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	16,000	16,000	16,000	18,000	2,000	13%	2,000	13%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,000	5,000	-	0%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	7,000	7,000	6,814	8,177	1,177	17%	1,363	20%	20% increase in premiums
INSURANCE - DATA PRO	508	508	545	626	118	23%	82	15%	15% increase in premiums
INSURANCE - LIAB/TOR	36,936	36,936	32,477	40,596	3,660	10%	8,119	25%	25% increase in premiums
INSURANCE - BUILDING & PERSONAL PROPER	12,662	12,662	14,389	16,159	3,497	28%	1,770	12%	23% increase in premiums
INSURANCE - D&O	34,998	34,998	27,998	34,998	(1)	0%	7,000	25%	25% increase in premiums
TELEPHONE - REGULAR	22,500	22,500	22,000	26,000	3,500	16%	4,000	18%	Change in the contract for phone service (SEGRA) and cable (Comcast)
EMERGENCY COMMUNICATION COST	12,000	12,000	10,000	12,000	-	0%	2,000	20%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	6,000	6,000	5,400	5,800	(200)	-3%	400	7%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	15,000	15,000	10,399	11,000	(4,000)	-27%	601	6%	Based on Actuals/Will need more decorations Xmas 2020
ELECTRICITY COSTS	55,000	55,000	55,000	55,000	-	0%	-	0%	
SIGNS - MINOR COSTS	5,000	5,000	12,000	2,000	(3,000)	-60%	(10,000)	-83%	Misc repairs to signs
EQUIPMENT - MINOR	6,000	6,000	14,000	10,000	4,000	67%	(4,000)	-29%	Accounting for computer upgrades for FY2021
	<u>1,996,169</u>	<u>1,996,169</u>	<u>2,238,167</u>	<u>2,301,581</u>	<u>305,412</u>	<u>15%</u>	<u>63,414</u>	<u>3%</u>	
ALLOCATION TO STATE ATAX	100,000	100,000	100,000	50,000	(50,000)	-50%	(50,000)	-50%	Assuming 50% of FY19 funding level for Beach Patrol
ALLOCATION TO COUNTY ATAX	282,465	282,465	317,665	362,465	80,000	28%	44,800	14%	
ALLOCATION TO LOCAL ATAX	53,000	53,000	53,000	54,880	1,880	4%	1,880	4%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	219,750	219,750	222,149	246,750	27,000	12%	24,601	11%	
TOTAL NET EXPENDITURES	<u>\$ 1,340,954</u>	<u>\$ 1,340,954</u>	<u>\$ 1,545,353</u>	<u>\$ 1,587,486</u>	<u>\$ 447,532</u>	<u>33%</u>	<u>\$ 243,133</u>	<u>16%</u>	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	Draft #2	FY 20 Budget \$ Change	FY 20 Budget % Change	FY 20 Projections \$ Change	FY 20 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 25,000	\$ 25,000	\$ 1,900,026	\$ 15,000	\$ (10,000)	-40%	\$ (1,885,026)	-99%	Speed Table on Beachwalker Drive
PKWY LANDSCAPING	-	-	-	700,000	700,000	N/A	700,000	N/A	Based on construction/installation estimate from landscape architect
GENERAL INSURANCE - BRIDGE	39,210	39,210	33,161	40,000	790	2%	6,839	21%	Estimate for bridge insurance -20% increase
PROFESSIONAL SERVICES	280,000	280,000	383,566	-	(280,000)	-100%	(383,566)	-100%	Taken from FY2020
MISCELLANEOUS EXPEND	1,000	1,000	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>345,210</u>	<u>345,210</u>	<u>2,317,753</u>	<u>756,000</u>	<u>410,790</u>	<u>119%</u>	<u>(1,561,753)</u>	<u>-67%</u>	
ALLOCATION TO LOCAL ATAX	238,000	238,000	1,027,616	321,750	243,860	102%	(545,756)	-53%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	-	-	913,437	296,000	400,000	N/A	(513,437)	-56%	Allocate 40%
TOTAL NET EXPENDITURES	<u>\$ 107,210</u>	<u>\$ 107,210</u>	<u>\$ 376,700</u>	<u>\$ 138,250</u>	## <u>\$ (233,070)</u>	<u>-217%</u>	<u>\$ (502,560)</u>	<u>-133%</u>	
Department: 41400 - CERT TEAM									
CERT TEAM	3,000	3,000	3,000	3,000	-	0%	-	0%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,586,688	\$ 1,586,688	\$ 1,137,416	\$ 1,009,817	\$ (576,871)	-36%	\$ (127,599)	-11%	30% of 1st and 2nd Qtrs of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>	<u>2,500</u>	<u>(15,000)</u>	<u>-100%</u>	<u>(7,500)</u>	<u>-75%</u>	Rate of return -1.5%
	1,601,688	1,601,688	1,147,416	1,012,317	(591,871)	-36%	(127,599)	-11%	
EXPENDITURES:									
PROMOTIONAL FUND	480,506	480,506	341,225	302,945	(177,561)	-37%	(38,280)	-11%	30% of SATAX
SATAX CURRENT YEAR FUNDING	<u>1,100,000</u>	<u>1,100,000</u>	<u>863,863</u>	<u>706,872</u>	<u>(393,128)</u>	<u>-36%</u>	<u>(156,991)</u>	<u>-18%</u>	
TOTAL STATE ACCOMMODATION TAX EXPENDITURE	1,580,506	1,580,506	1,205,088	1,009,817	(570,689)	-36%	(195,271)	-16%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 21,182</u>	<u>\$ 21,182</u>	<u>\$ (57,672)</u>	<u>\$ 2,500</u>	<u>\$ (21,182)</u>	<u>-100%</u>	<u>\$ 67,672</u>	<u>-117%</u>	

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 492,000	\$ 492,000	\$ 492,000	\$ 492,000	\$ -	0%	\$ -	0%	Steady rate of return
INTEREST REVENUE	30,000	30,000	30,000	30,000	-	0%	-	0%	
TOTAL CATAX REVENUES	522,000	522,000	522,000	522,000	-	0%	-	0%	
EXPENDITURES :									
WATER & SEWAGE	15,000	15,000	25,000	25,000	10,000	67%	-	0%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000	-	0%	-	0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	-	0%	-	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	5,000	5,000	20,000	20,000	15,000	300%	-	0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	500	500	-	0%	-	0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	5,200	5,200	(2,300)	-31%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	200	200	-	0%	-	0%	allocation from GF
NW FRESHFIELDS	2,000	2,000	2,000	-	(2,000)	100%	(2,000)	100%	Freshfields Promotions
BEACH PATROL COSTS	320,765	320,765	320,765	320,765	-	0%	-	0%	Beach Mitigation, Annual beach survey and report (CSE)
BEACH MONITORING & REPAIRS	70,000	70,000	40,000	50,000	(20,000)	-29%	10,000	25%	
KI CONSERVANCY	70,000	70,000	70,000	63,000	(7,000)	-10%	(7,000)	-10%	
ENVIRONMENTAL RESEARCH	42,000	42,000	38,000	41,700	(300)	-1%	3,700	10%	Grow Native, Dolphin Stewardship, Bluebird Boxes
EDUCATIONAL PROGRAMS	30,000	30,000	20,000	30,000	-	0%	10,000	50%	Estimate for fish tissue testing and stocking
FISH STUDIES & EQUIPMENT	6,000	6,000	5,000	5,000	(1,000)	-17%	-	0%	
POND MANAGEMENT	5,000	5,000	2,500	5,000	-	0%	2,500	100%	
ELECTRICITY COSTS	10,000	10,000	15,000	15,000	5,000	50%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	614,965	614,965	595,165	612,365	(2,600)	0%	17,200	3%	
FUND ALLOCATIONS TO OTHER FUNDS :									
ALLOCATE FROM SATAX	(100,000)	(100,000)	(100,000)	(50,000)	-	0%	-	0%	Assuming 50% of FY19 funding level for Beach Patrol
TOTAL CATAX FUND EXPEND, ALLOCATIC	514,965	514,965	495,165	562,365	(2,600)	-1%	17,200	3%	
NET INCREASE/(DECREASE) IN FUND BAL	\$ 7,035	\$ 7,035	\$ 26,835	\$ (40,365)	\$ 2,600	37%	\$ (17,200)	-64%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 1,037,993	\$ 1,037,993	\$ 618,926	\$ 605,197	\$ (432,796)	-42%	\$ (13,729)	-2%	30% of 1st and 2nd Qtrs of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	70,000	70,000	70,000	60,000	(10,000)	-14%	(10,000)	-14%	Steady rate of return
TOTAL LATAX REVENUES	1,107,993	1,107,993	688,926	665,197	(442,796)	-40%	(23,729)	-3%	
EXPENDITURES :									
SALARIES - REGULAR EMPLOYEES	97,102	97,102	97,102	97,102	-	0%	-	0%	60% of the biologists payroll
FICA ER MATCH	7,428	7,428	7,428	7,428	-	0%	-	0%	
INSURANCE - MEDICAL	17,219	17,219	17,219	16,947	(272)	-2%	(272)	-2%	
RETIREMENT MATCH	16,909	16,909	16,909	16,909	-	0%	-	0%	
DEPUTIES COST	463,234	463,234	583,693	489,043	25,809	6%	(94,650)	-16%	
BEACH UPKEEP	53,000	53,000	53,000	54,880	1,880	4%	1,880	4%	Contract with CW plus 2% CPI increase
TURTLE PATROL	7,500	7,500	6,000	7,000	(500)	-7%	1,000	17%	
VEHICLE	30,000	30,000	35,839	-	(30,000)	-100%	(35,839)	-100%	
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	694,892	694,892	819,690	691,809	(3,083)	0%	(127,881)	-16%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS :									
TRANSFER TO ARTS & CULTURAL FUND	237,459	237,459	242,395	188,335	(49,124)	-21%	(54,060)	-22%	
TRANSFER TO GENERAL FUND	238,000	238,000	1,027,616	321,750	83,750	35%	(705,866)	-69%	Transfer to GF for 45% cost of KI improvements
TRANSFER TO CAPITAL FUND	415,197	415,197	247,570	242,079	(173,118)	-42%	(5,492)	-2%	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	1,585,548	1,585,548	2,337,272	1,443,973	(141,576)	-9%	(765,418)	-33%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (477,556)	\$ (477,556)	\$ (1,648,346)	\$ (778,776)	\$ (301,220)	63%	\$ 1,106,025	-67%	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
BEVERAGE TAX REVENUE	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	45,000	45,000	45,000	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
	50,000	50,000	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALA	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES:									
HOSPITALITY TAX	\$ 588,866	\$ 588,866	\$ 392,115	\$ 387,830	\$ (201,036)	-34%	\$ (4,285)	-1%	30% of 1st and 2nd Qtrs of FY20 and 100% of 3rd and 4th qtr FY19
INTEREST REVENUE	50,000	50,000	50,000	50,000	-	0%	-	0%	Approximately 2% rate of return on investments
TOTAL HOSPITALITY TAX REVENUES	638,866	638,866	442,115	437,830	(201,036)	-31%	(4,285)	-1%	
EXPENDITURES :									
WATER & SEWAGE	68,750	68,750	68,750	88,750	20,000	29%	20,000	29%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerri son Parkway
LANDSCAPING COSTS - MINOR	133,000	133,000	140,000	140,000	7,000	5%	-	0%	Contract with Greenery for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	15,000	15,000	10,399	15,000	-	0%	4,601	44%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	-	0%	-	0%	Electricity for round a bout lights
TOTAL EXPENDITURES	219,750	219,750	222,149	246,750	27,000	12%	24,601	11%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	10,120	(11,880)	-54%	(11,880)	-54%	
TRANSFER TO GENERAL FUND	-	-	913,437	296,000	296,000	N/A	(617,437)	-68%	
TRANSFER TO CAPITAL FUND	235,547	235,547	156,846	155,132	(80,415)	-34%	(1,714)	-1%	20% of Hosptiality tax revenue for future projects on tourism related infrustructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRAI	477,297	477,297	1,314,432	708,002	230,705	48%	(606,430)	-46%	
NET INCREASE/(DECREASE) IN FUND BALAI	\$ 161,569	\$ 161,569	\$ (872,317)	\$ (270,172)	\$ (431,741)	-267%	\$ 602,145	-69%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Annualized 2020-2021	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change
SOURCES :								
TRANSFER FROM LATAX FUND	\$ 237,459	\$ 237,459	\$ 242,395	\$ 178,215	\$ 10,055	4%	\$ 5,119.19	2%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	10,120	-	0%	-	0%
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	55,460	-	0%	-	0%
TICKET SALES	-	-	23,000	-	-	NA	(23,000)	-100%
TOTAL SOURCES	377,459	377,459	405,395	243,795	10,055	3%	(17,881)	-4%
EXPENDITURES:								
PAYROLL & RELATED EXPENSES	74,459	74,459	79,395	82,395	10,055	14%	5,119	6%
OFFICE/PRINTING EXPENSES	3,000	3,000	3,000	3,000	-	0%	-	0%
ARTS COUNCIL	115,000	115,000	115,000	52,460	-	0%	-	0%
ADMINISTRATIVE COST	3,000	3,000	3,000	3,000	-	0%	-	0%
CULTURAL EVENTS	182,000	182,000	182,000	102,940	-	0%	-	0%
TOTAL EXPENDITURES	377,459	377,459	382,395	243,795	10,055	0%	5,119	0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ 23,000	\$ -	\$ -	3%	\$ (23,000)	-4%

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

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

	2019-2020 Budget	2019-2020 Amended Budget	Annualized 2019-2020	2020-2021 Budget Draft 2	FY20 Budget \$ Change	FY20 Budget % Change	FY20 Projections \$ Change	FY20 Projections % Change	Justifications
REVENUES & SOURCES :									
TRANSFER FROM GENERAL FUND	\$ 362,378	\$ 362,378	\$ 362,378	\$ 357,916	\$ (4,462)	-1%	\$ (4,462)	-1%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	415,197	415,197	247,570	242,079	(173,118)	-42%	(5,492)	-2%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	235,547	235,547	156,846	155,132	(80,415)	-34%	(1,714)	-1%	
INTEREST	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
TOTAL REVENUES & SOURCES	1,093,122	1,093,122	846,794	835,127	(257,995)	-	(11,668)	-1%	
EXPENDITURES:									
DEBT SERVICE/PRINCIPAL	333,333	333,333	333,333	333,333	-	0%	-	0%	
DEBT SERVICE/ INTEREST	<u>29,045</u>	<u>29,045</u>	<u>29,045</u>	<u>24,583</u>	<u>(4,462)</u>	<u>-15%</u>	<u>(4,462)</u>	<u>-15%</u>	
TOTAL EXPENDITURES	362,378	362,378	362,378	357,916	(4,462)	-1%	(4,462)	-1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 730,744</u>	<u>\$ 730,744</u>	<u>\$ 484,416</u>	<u>\$ 477,211</u>	<u>\$ (253,533)</u>	<u>-35%</u>	<u>\$ (7,206)</u>	<u>-1%</u>	

Town of Kiawah Island
Five Year Capital Improvements Plan

Capital Expenditures	Annualized FY2020	Budget FY2021	Projected FY2022	Projected FY2023	Projected FY2024	Projected FY2025
Beach Renourishment	-	-	500,000	-	-	-
KI Parkway Resurfacing Engineering	305,966	-	-	-	-	-
KI Parkway Resurfacing	1,900,026	-	-	-	-	-
KI Parkway Landscape Design	49,200	-	-	-	-	-
KI Parkway Landscaping	-	770,800	-	-	-	-
Speed table Beachwalker Drive	-	15,000	-	-	-	-
Municipal Center Landscaping	-	-	-	-	-	-
Municipal Center Garage/Car Wash Station	-	-	-	-	-	-
Vehicles						
· Administration	-	-	-	-	-	-
· Building Department	-	-	-	-	-	-
· Code Enforcement	-	-	-	35,000	-	-
· Public Works	24,902	-	-	-	-	-
· Wildlife/Turtle Patrol	35,839	-	-	-	-	-
Equipment	-	-	-	-	-	-
· Server	9,081	-	-	-	-	-
Total Capital Expenditures	\$ 2,325,014	\$ 785,800	\$ 500,000	\$ 35,000	\$ -	\$ -



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WAYS AND MEANS

Agenda Item

Town of Kiawah Island	
2020 Charitable Grant Application Summary	
Organization's Name:	2020 Funding Request
AMOR Healing Kitchen	\$ 2,000.00
Arts, etc.	\$ 10,000.00
Backpack Buddies Seabrook Island	\$ 2,500.00
Barrier Island Free Medical Clinic, Inc	\$ 20,000.00
Barrier Island Little League	\$ 1,300.00
Charleston Area Therapeutic Riding	\$ 7,076.00
Charleston Coastal Choir	\$ 9,650.00
Charleston County School Nursing Services	\$ 3,174.00
Gibbes Museum of Art	\$ 5,000.00
Hebron Zion Presbyterian Church	\$ 3,000.00
Kiawah Womens Foundation	\$ 7,000.00
Lowcountry Food Bank	\$ 10,000.00
New St. James Bethel African Methodist Episcopal Church	\$ 3,600.00
Operation Home	\$ 10,000.00
Operation Sight	\$ 4,000.00
Our Lady of Mercy Community Outreach Services	\$ 25,000.00
Puppetry Arts of Charleston	\$ 5,000.00
Reading Partners	\$ 5,000.00
Respite Care Charleston	\$ 10,000.00
Sea Islands Hunger Awareness Foundation - Blessing Basket	\$ 5,800.00
Sea Island Habitat for Humanity	\$ 12,000.00
Sea Islands Water Wellness Mission	\$ 32,500.00
Sweetgrass Garden Co-op	\$ 8,500.00
Teachers Supply Closet	\$ 7,000.00
The Paraclete Foundation of Holy Spirit Catholic Church	\$ 8,025.00
Total Requests	\$ 217,125.00
Total Budgeted Funds to be awarded	\$ 150,000.00
Amount in excess of Budget	\$ 67,125.00



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WAYS AND MEANS

Agenda Item



Memorandum

TO: Chair and Members of Ways and Means Committee

FROM: Dorota Szubert, Town Treasurer

SUBJECT: Budget Report for the Nine Months Ended 3/31/20

DATE: 4/28/2020

Overview:

Presented here is the Town's Balance Sheet as of March 31, 2020 and Budget to Actual Report for the first nine months. The Budget to Actual Report is compiled on the cash basis and all the funds are consolidated.

As of March 31, 2020, the Town's governmental funds combined have ending fund balance of approximately \$23M, an increase of approximately \$1.6M from June 30, 2019. Of this amount approximately 48%, or \$10.9M is available for spending at the Town's discretion (unassigned fund balance).

Overall, for the first nine months the Town's revenues appear reasonable for this time of the year, however we are expecting a significant shortfall in majority of the revenue sources in the 4th quarter related to COVID19 pandemic. For the nine months our consolidated revenues totaled \$7.5M. Due to restriction placed on rentals, retail businesses and restaurants, we are projecting to collect only 10% of the budgeted for the 4th quarter revenues generated by tourists and residents, such as accommodation and hospitality taxes, Local Option Sales tax, and beach franchise fees. Additionally, as the special projects on the Island have been on hold and we are experiencing slowdown in the construction activity, the building permits revenue will be affected and lower than budgeted. We are projecting \$2.9M shortfall in total revenues at the end of the fiscal year.

With 75% of the year lapsed at the end of March, expenditures to date are approximately \$5.9M, or 74% of total budgeted expenditures. Although, the majority of the expenditures are expected to be in line with the budget at the end of the fiscal year, we are projecting the following line items to have a negative variance:

- Consulting cost is projected to be approximately \$250K over the budget due to HR&A contract being approved after budget adoption and the engineering contracts for KI Parkway resurfacing with McCormick Taylor and Dennis Co being higher than budgeted.
- Capital Outlay cost is projected 1.9M over the budget. This overage relates to KI Parkway resurfacing project being completed in this fiscal year. The construction is funded from capital reserves.
- STR Code Enforcement cost is a new line item, approved in December 2019, after budget adoption. This cost is offset by the STR license application fees.
- Unbudgeted cost for cleanup cost after hurricane Dorian in the amount of approximately \$765K.

The negative variances are partially offset by the positive variances in the cost for the CCSO contract related the timing of invoicing the Town and Tourism and Recreation cost attributable to reduction in SATAX and CVB funding.

Town of Kiawah Island

Balance Sheet - Governmental Funds

Unaudited

Modified Cash Basis

March 31, 2020

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 10,985,213		\$ -	\$ 10,985,213
Cash and Cash Equivalents, Restricted	-	8,176,141	3,964,744	12,140,885
Accounts Receivable	167,016	-	-	167,016
Prepaid Item	-	-	-	-
TOTAL ASSETS	11,152,229	8,176,141	3,964,744	23,293,113
LIABILITIES				
Accounts Payable and Accrued Liabilities	54,711	47,708	-	102,419
Municipal Court Fines and Assessments Payable	1,901	-	-	1,901
Unearned Revenue	4,821	120,000	-	124,821
TOTAL LIABILITIES	61,433	167,708	-	229,141
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	140,705	-	-	140,705
TOTAL DEFERRED INFLOWS OF RESOURCES	140,705	-	-	140,705
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	202,138	167,708	-	369,846
FUND BALANCES				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	8,008,433	3,964,744	11,973,176
Victims' Assistance	21,835	-	-	21,835
Unrestricted	10,928,256	-	-	10,928,256
TOTAL FUND BALANCES	10,950,091	8,008,433	3,964,744	22,923,267
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 11,152,229	\$ 8,176,141	\$ 3,964,744	\$ 23,293,113

Town of Kiawah Island
Budget to Actuals
For the Nine Months Ended 3/31/20
Modified Cash Basis /Unaudited

	Quarter					
<u>Revenue:</u>	ACTUALS	BUDGET	VARIANCE	YTD ACTUALS	FY 20 BUDGET	VARIANCE
Building Permits	\$ 274,608	\$ 300,000	\$ (25,392)	\$ 710,498	1,121,173	\$ (410,675)
Building Permits/Special Projects	-	650,000	(650,000)	-	650,000	(650,000)
Business Licenses	1,453,469	1,800,000	(346,531)	1,909,655	2,333,980	(424,325)
STR Application Fees	368,300	-	368,300	368,300	-	368,300
Franchisee Fees	461,361	450,000	11,361	718,774	882,588	(163,814)
Local Option Tax	120,486	143,032	(22,546)	408,432	572,128	(163,696)
State ATAX	273,759	280,000	(6,241)	1,057,407	1,695,198	(637,791)
Local ATAX	96,972	207,599	(110,627)	562,660	1,037,993	(475,333)
County ATAX	-	-	-	354,000	492,000	(138,000)
Hospitality Tax	77,359	147,217	(69,858)	356,468	588,866	(232,398)
Environmental Services	16,694	5,000	11,694	598,315	566,000	32,315
Intere	88,629	86,250	2,379	307,315	345,000	(37,685)
Other	92,231	10,000	82,231	178,733	180,000	(1,267)
Total Revenue	3,323,868	4,079,097	(755,229)	7,530,557	10,464,926	(2,934,369)
<u>Expenses:</u>						
Salaries/Regular Employees	318,076	307,958	(10,118)	908,912	1,231,833	322,921
Overtime	2,122	2,000	(122)	2,579	4,200	1,621
Benefits	91,967	95,428	3,461	282,109	381,710	99,601
Payroll Tax	20,022	24,975	4,953	63,374	124,874	61,500
Employee Subtotal	432,187	430,361	(1,826)	1,256,974	1,742,617	485,643
Public Safety/Payroll and Related/ Off Duty Deputies	106,815	122,911	16,096	319,918	491,645	171,727
Public Safety/CCSO Contract	177,719	150,824	(26,895)	244,757	502,748	257,991
STR Code Enforcement	72,145	-	(72,145)	72,145	-	(72,145)
Utilities & Supplies	24,385	48,640	24,255	137,551	243,200	105,649
Advertising	1,256	1,125	(131)	5,664	4,500	(1,164)
Communications	9,702	12,422	2,720	31,431	49,688	18,257
Waste Management	105,086	264,500	159,414	458,323	1,058,000	599,677
Insurance	-	-	-	115,286	139,721	24,435
Professional Services	17,805	18,000	195	102,712	140,000	37,288
Consultants	227,117	110,000	(117,117)	360,923	318,000	(42,923)
Maintenance	78,746	100,000	21,254	320,828	467,520	146,692
Travel	14,302	15,000	698	34,030	56,500	22,470
Rentals	10,267	11,000	733	27,934	41,000	13,066
Tourism & Recreations	376,265	450,000	73,735	1,040,591	1,948,771	908,180
Contributions	-	150,000	150,000	-	150,000	150,000
Other	57,725	65,000	7,275	190,725	251,033	60,308
Capital Outlay:	-	-	-			
Vehicles	-	-	-	35,839	30,000	(5,839)
Other	12,076	6,000	(6,076)	12,076	6,000	(6,076)
Debt Service	-	-	-	348,638	362,378	13,740
Unbudgeted /Storm Cleanup	70,050	-	(70,050)	765,046	-	(765,046)
Total Expenses	1,793,648	1,955,783	162,135	5,881,391	8,003,321	2,121,930
<u>Net Changes in Fund Balance</u>	<u>1,530,220</u>	<u>2,123,314</u>	<u>(593,094)</u>	<u>1,649,166</u>	<u>2,461,604</u>	<u>(812,438)</u>

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