



**Mayor**

John D. Labriola

**Council Members**

F. Daniel Prickett  
Maryanne Connelly  
John Moffitt  
Scott M. Parker, MD

**Town Administrator**

Stephanie Monroe Tillerson

**WAYS & MEANS COMMITTEE MEETING**

Kiawah Island Municipal Center

Council Chambers

April 26, 2021; 3:00 pm

**AGENDA**

- I. Call to Order:
- II. Pledge of Allegiance
- III. Approval of Minutes:
  - A. Ways and Means Committee Meeting of March 22, 2021 [Tab 1]
- IV. Citizens' Comments: (Agenda Items only)
- V. Old Business:

None
- VI. New Business:
  - A. Review and Recommendation to Town Council for Approval of the Fiscal Year 2021/2022 State ATAX Funding Amounts [Tab 2]
  - B. Review and Recommendation to Town Council for Approval of the Fiscal Year 2021/2022 Budget [Tab 3]
- VII. Chairman's Report:
- VIII. Treasurer's Report:
  - A. Budget Report for the First Nine Months ended 3/31/2021 [Tab 4]
- IX. Citizen Comments:
- X. Committee Member's Comments:
- XI. Adjournment:



Tab | 1

---

## **WAYS AND MEANS**

### **Agenda Item**

# WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

March 22, 2020; 3:00 pm

## Minutes

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

II. **Pledge of Allegiance**

**Present at the meeting:** Dan Prickett, *Chairman*  
John D. Labriola, *Mayor*  
Maryanne Connelly, *Committee Member*  
John Moffitt, *Committee Member*  
Dr. Scott Parker, *Committee Member*

**Also Present:** Stephanie Tillerson, *Town Administrator*  
Dorota Szubert, *Town Treasurer*  
Stephanie Braswell Edgerton – *Communication Specialist*  
Brian Gottshalk, *Public Works Manager*  
Petra Reynolds, *Town Clerk*

III. **Approval of Minutes:**

A. Ways and Means Committee Meeting of February 22, 2021

*Committee Member Connelly made a motion to approve the minutes of the February 22, 2021 Ways and Means Committee meeting. The motion was seconded by Committee Member Moffitt and was unanimously passed.*

There were no Citizen's Comments for agenda items.

IV. **Old Business:**

None

V. **New Business:**

A. Consideration and Recommendation to Town Council for Approval of the AirMedCare Contract Renewal

Ms. Tillerson stated the Town entered into the contract with AirMedCare in 2016 to provide medical transport services for Kiawah residents, with the current annual contract expiring in April 2021. While the Town had a few air medical transport services during our five-year contract period, there has been only one Town resident airlifted to a local hospital.

In 2018, AirMedCare Network stopped offering the Business Plan. However, those with an active Business/Municipal Site membership plan are grandfathered in with the option of renewing. If the contract lapses, the Town currently participates in the membership plan option will no longer be available.

The renewal of the contract with AirMedCare for another year comes as a recommendation from the Public Safety Committee.

**Committee Member Connelly made a motion to recommend to Town Council the approval of the AirMedCare contract. The motion was seconded and was unanimously passed.**

**B. Consideration and Recommendation to Town Council for the Approval of the Charitable Grant Recommendations**

The Staff Team, who reviewed the twenty Charitable Grant applications received by the Town, gave a presentation on their funding recommendations.

Town of Kiawah Island 2021 Staff Recommendations			
Tab	Organizations Name:	2021 Requested	2021 Staff Recommendations
1	Arts, etc.	\$ 10,000.00	\$ 3,000.00
2	Backpack Buddies Seabrook Island	\$ 2,500.00	\$ 2,500.00
3	Barrier Island Free Medical Clinic, Inc	\$ 20,000.00	\$ 20,000.00
4	Bridges for End-of Life	\$ 2,185.00	\$ 2,185.00
5	Charleston Area Therapeutic Riding	\$ 7,084.00	\$ 7,084.00
6	Kiawah Cares Foundation	\$ 8,000.00	
7	Kiawah Womens Foundation	\$ 7,000.00	\$ 7,000.00
8	Lowcountry Food Bank	\$ 9,954.00	\$ 9,954.00
9	New, St. James Bethel African Methodist Episcopal Church	\$ 3,000.00	\$ 3,000.00
10	New Webster JIP Food Pantry	\$ 5,000.00	\$ 5,000.00
11	Operation Home	\$ 10,000.00	\$ 8,300.00
12	Operation Sight	\$ 5,000.00	\$ 5,000.00
13	Our Lady of Mercy Community Outreach Services	\$ 25,000.00	\$ 25,000.00
14	Palmetto Project/Begin with Books	\$ 7,500.00	\$ 3,000.00
15	Sea Islands Blessing Basket	\$ 7,000.00	\$ 7,000.00
16	Sea Island Habitat for Humanity	\$ 12,000.00	\$ 5,000.00
17	Sea Islands Water Wellness Mission	\$ 26,000.00	\$ 25,000.00
18	Sweetgrass Garden Co-op	\$ 5,000.00	\$ -
19	Teachers Supply Closet	\$ 5,000.00	\$ 3,000.00
20	The Paraclete Foundation of Holy Spirit Catholic Church	\$ 6,000.00	\$ 5,000.00
	Total Requests	\$ 183,223.00	\$ 146,023.00
	Total Budgeted Funds to be awarded	\$ 150,000.00	\$ 150,000.00
	Amount in excess of Budget	\$ 33,223.00	\$ (3,977.00)

**Committee Member Parker made a motion to recommend to Town Council the 2021 Charitable Grant as recommended by staff. The motion was seconded by Committee Member Moffitt.**

Following the presentation, Committee members engaged in discussing the funding recommendations, with Committee Member Connelly recusing herself from the Habitat for Humanity recommendation discussion. Clarification was made that the funds which were not assigned by staff could be allocated at this meeting or at a later time.

**Mayor Labriola made a motion to amend the motion moving the \$3000.00 funding allocation from item #1 (Arts, etc.) to item #14 (Palmetto Project/Begin with Books) and allocating the unassigned \$4000.00 to item #16 (Sea Island Habitat for Humanity). Committee Member Parker seconded the motion, and it was unanimously passed. Committee Member Connelly recused herself from voting.**

The representative from Arts, etc. gave an overview of the program and asked that they reconsider removing all the funding from the literary, visual, and performing art program grants provided by Arts, etc., to students on Johns and Wadmalaw Islands.

**Following discussion, the amended motion was unanimously passed. Committee Member Connelly recused herself from voting.**

**C. Consideration of the Approval of the Proposal from the Brand Consultant SDCO Partners**

Ms. Braswell Edgerton stated that the concept proposal to engage a brand standards consultant prior to a website redesign was presented and discussed by the Committee at the previous meeting.

In the contract, SDCO Partners would advise and establish brand guidelines to establish a formal visual identity for the Town consisting of official color palettes, typography, rules for logo use, and messaging. These guidelines will help formulate the best version of the Town's visual identity moving forward and allow for a smoother transition to a new website.

***Mayor Labriola made a motion to recommend to Town Council the approval of the contract with SDCP Partners. The motion was seconded by Committee Member Connelly and was unanimously passed.***

**D. Consideration and Recommendation to Town Council for Approval of the Contract with LS3P for the Municipal Garage Improvements**

Ms. Tillerson stated that a contract with LS3P would provide conceptual design services for the proposed renovation and expanded Wildlife Biologist offices in the garage building. The first phase would include renovations to the garage area with the additional offices and redesigning the restroom and workspaces. The second phase of the proposal would provide improvements to the existing non-operational wash bay area.

Committee Member discussion included LS3P being the firm that did the original design of the Municipal Center and garage along with contract and design expectations. In the breakdown of the services provided in the proposal, \$10,688.00 for design services is being requested for approval.

Following the discussion, the motion was unanimously approved.

**E. Consideration and Recommendation to Town Council for Approval of the Proposal from Outdoor Spatial Design for Landscape Architectural Design Service**

Mr. Gottshalk stated that in the years the Town has been located at the current complex, it has become evident that the landscape needs significant upgrading and repair in a number of areas. As the landscape has established and grown, several areas on the complex obstruct the line of sight for motorists and pedestrians, specifically at the first curve on the driveway and the turn into the visitor parking area. There are also a significant number of plants and trees that have either died or failed to establish themselves, ultimately bringing down the quality of the overall landscape on the complex.

Mr. Gottshalk reviewed the proposal from Outdoor Spatial Design (OSD) which addresses both the safety issues and dead plant material. OSD, the architects of the Parkway landscaping, divided the project into tasks from design through bidding and construction oversight. The request for the approval of \$6,500.00 for Task 1 includes a 50% complete set of planting plans for review.

Committee members engaged in an in-depth discussion of the tasks included in the proposal addressing the complete landscaping improvements, completing all tasks except for Task 2, the possibility of revising the proposal to focusing only on the problem areas and consulting with the original landscape architect.

Members agreed to request that OSD provide a proposal with a new scope for Tasks 1, 3, 4, and 5 focusing on the safety and dead plant issues in an amount not to exceed \$14,500.00.

***Committee Member Moffitt made a motion to recommend to Town Council the approval of a proposal from Outdoor Spatial Design in an amount not to exceed \$14,500.00. The motion was seconded by Committee Member Connelly and was unanimously approved.***

**F. Consideration and Recommendation to Town Council to Enter into a Contract with Evergreen Solutions to Conduct a Compensation and Benefits Study**

Ms. Tillerson stated that a compensation study is used during the annual employee review. Updating the compensation plan every three to five years ensures that the Town's compensation practices are competitive, both for employee recruitment and retention, and consistent with those of comparable employers.

Ms. Tillerson indicated that since the current study was completed in 2018, she prepared and released an RFP (Request for Proposals) detailing the Town's requirements to complete a new study. The Town received seven RFP responses that were reviewed and discussed by a staff team based on the following criteria:

1. Relative Experience and Qualifications of the Firm,
2. Technical Merits of the Proposal (methodology and scope),
3. The ability of the proposed approach to meet the needs of the Town, and
4. Timeline for delivery of a final report.

Ms. Tillerson stated after reviewing all the proposals, the staff team unanimously recommended Evergreen Solutions, LLC, to complete the Town's Compensation Study.

***Committee Member Moffitt made a motion to recommend to Town Council the approval to enter into a contract with Evergreen Solution, LLC. The motion was seconded by Committee Member Connolly.***

***Following discussion, the motion was unanimously approved.***

**G. Consideration and Recommendation to Town Council for the Approval of the Proposal from Fast Signs for the Installation of a New Kiawah Island Sign**

Mr. Gottshalk stated that the current Kiawah Island sign just before the main gate has become noticeably weathered, and replacing or updating the sign would continue the upgrades that have been made to the rest of the Parkway. In order to maintain the look and feel of the new signage that has been implemented throughout the Island, the Community Association's master design plan was sent out to 4 vendors. Three vendors responded with quotes for the fabrication and installation of the new sign:

- |                      |              |
|----------------------|--------------|
| 1. Southwood:        | \$27,931.00  |
| 2. Lowcountry Signs: | \$17,467.00  |
| 3. Fast Signs:       | \$15,000.000 |

Mr. Gottshalk noted that Fast Signs explained that this is a "ballpark" estimate, and the Western Red Cedar wood that is part of the design plan can be difficult to source.

Committee Member engaged in an in-depth discussion of the construction of the sign, the proposals submitted, the ability of the vendors to obtain the materials and complete the sign and installation by May 10<sup>th</sup>, and if the Western Red Cedar wood necessary could be sourced directly from a local vendor.

Members agreed that prior to the Town Council meeting, Mr. Gottshalk should contact Southwood and Fast Signs to confirm pricing, the ability to source the wood required for the sign, and the ability to complete installation by May 10<sup>th</sup>.

**VI. Chairman's Report:**

None

## VII. Treasurer's Report:

### A. Fiscal Year 2021-2022 Budget Discussion – Expense

Ms. Szubert reviewed and discussed in detail each of the *Expenditures* and answered Committee Member questions.

- ✓ The personnel cost shows a 9%, or 160K increase, compared to FY2021 projections. This increase is attributable to the following items:
  1. The budget includes funding for 20 regular, full-time employees compared to 19 employees in FY21. It includes a request for a new position -PW Assistant/Groundskeeper (\$35K annually). It also includes a request for PT help with deer surveys (\$4K), social media contributor-(2.5K), and an intern for Planning Department-(\$12K).
  2. The budget assumes a 5%, or \$65K merit increase (included in Administration Department).
  3. The budget includes a 0.9%, or \$22K increase in SC Retirement System, effective July 1, 2021.
  4. This budget includes an estimated 2% increase in Town's health insurance contributions effective January 1, 2022.
- ✓ This budget includes continued funding for law enforcement coverage on the Island. There are no changes to the contract for the Off-Duty Deputies and 2%, or \$10K payroll increase, announced by Charleston County Sheriffs Office for deputies contracted with the County on the first shift.
- ✓ Short Term Rental Code Enforcement is budgeted with no change based on the contract with Island Beach Services. The negative 3%, or \$10K variance related to additional staffing to help with emergency ordinance compliance in the current year.
- ✓ Utilities and Supplies show an increase of 10%, or \$23K, and consist of the following line items:
  1. Utilities general office supplies are budgeted with no change.
  2. Minor Assets show a 186%, or \$23K increase to account for landscaping equipment, additional deer removal equipment, and computer upgrades.
- ✓ Advertising cost shows a 47%, or \$4.5k increase, when compared to current year projections.
- ✓ Communication cost shows an increase of 1%, or 500 when compared to FY2021 projections.
- ✓ Waste management is budgeted with no change.
- ✓ Insurance cost shows an increase of 15%, or \$19K attributable to the estimated increase in premiums
- ✓ Professional Services show an increase of 4%, or \$5.1K, and include the following:
  1. \$100K for Town Attorney (\$90K -contract and \$10k for additional services not covered under contract)
  2. \$10K for the Town Prosecutor
  3. \$26K for annual audit
  4. \$5K for Misc.
- ✓ Consultant cost has decreased by 13%, or \$26K. Under the line-item Consultants, funding was budgeted for various services, including:
  1. \$16K for miscellaneous legal and consulting services
  2. \$16K for deer removal/processing
  3. \$30K for a marsh management plan
  4. \$70K for website design (a carryover from the current year)
  5. \$6K for stenographers
  6. \$13k for structural consultants to be used on Parcel 13 and Senior Living Facility
  7. \$13K for documents management
  8. \$10K placeholder for work on Beachwalker Drive
- ✓ Maintenance cost shows 8%, or \$36K increase when compared to FY2021 projections and consists of the following:
  1. Software Maintenance shows a 1%, or \$1.1K increase compared to current year projections.
  2. Building and Vehicle Maintenance shows a 17%, or 16K decrease mainly related to the installation of an air purification system in the current year.
  3. Landscaping Maintenance shows a 24%, or \$51K increase attributable to a request of \$50K for Municipal Center landscaping modifications.

- ✓ Travel & Training shows a 66%, or approximately \$22K increase compared to current year projections. The increase relates to the assumption live conferences and seminars will resume in FY2022.
- ✓ Rental cost for the copiers and postage machine shows a 10%, or \$4k increase, due to an upgrade in the postage machine.
- ✓ Tourism & Recreation shows a 47%, or approximately \$760K increase, compared to current year projections. The line item consists of funding for the following items:

Funding Sources:	GF	SATAX	CATAX	LATAX	HTAX	Total
<b>Arts &amp; Cultural</b>	\$115,000			\$140,000	\$22,000	\$297,000
an increase of \$242K when compared to current year projections.						
<b>Promotional Fund</b>		\$459,751				\$459,751
A decrease of \$100k when compared to current year projections.						
SATAX Applicants*		\$1,046,432				\$1,046,432
An increase of \$316K when compared to current year projections.						
<b>Beach patrol</b>		\$100,000	\$227,674			\$327,674
No change						
<b>Beach monitoring</b>			\$50,000			\$50,000
An increase of \$10K when compared to current year projections.						
<b>Wildlife</b>			\$123,100	\$6,000		\$129,100
An increase of \$52K when compared to current year projections.						
<b>KI Conservancy</b>			\$50,000			\$50,000
A decrease of \$48K when compared to current year projections. The decrease relates to Ground Water study, phase II being conducted in the current fiscal year (\$49K)						

\* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories already. Also, assuming same as in FY2019 SATAX funding for the Town applications.

Ms. Szubert discussed the amount for Charitable Contributions that is currently \$150,000, by policy, and the option for Council to elect to change the amount or policy.

- ✓ Other Cost line items show 103%, or \$168k increase and include banking and credit card cost, printing, catering, community activities and outreach, dues and subscriptions, contingency, and miscellaneous expenditures. The increase is mostly attributable to \$100K in contingency.
- ✓ The budget reflects requests for the following capital expenditures:
  1. \$150K- Garage renovations
  2. \$80K -2 new vehicles
  3. \$100K-placeholder for Beachwalker Dr
- ✓ The budget includes the following interfund transfers:
  1. \$118,000 from General Fund to Arts Council for Arts Council events
  2. \$236,538 from LATAX to Arts Council for cultural events and partial salaries
  3. \$197,279 from LATAX to Capital Fund for future beach renourishment
  4. \$197,279 from LATAX to Capital Fund to an emergency fund
  5. \$49,500 from LATAX to GF for 45% of the cost for Beachwalker Dr. improvements
  6. \$50,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
  7. \$22,000 from Hospitality Tax Fund to Arts Council for cultural events
  8. \$115,377 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs
  9. \$115,377 from Hospitality Tax Fund to Capital to the emergency fund
  10. \$44,000 from Hospitality Tax Fund to General Fund for 40% of the cost for Beachwalker Drive improvements

Ms. Szubert reviewed the *Items to Discuss* requesting feedback from the Committee Members. Some of the items were discussed in the agenda items or as part of the expenditures.

1. **New position- Public Works Assistant/Groundskeeper** - The request is for a full-time position to oversee MC groundskeeping (reduction in the Greenery contract of \$40K) and overflow trash on the beach and Kiawah Island Parkway. Payroll cost for the employee, including benefits and FICA - is \$55K, and one-time initial cost for the vehicle-\$50K and landscaping equipment - \$10K.



2. **Garage Renovation and Car Wash Modifications** - The request of an estimated \$150K is for converting/finishing up part of the garage into working space for the wildlife department and improve the car washing area next to the garage.
3. **Municipal Center Landscaping Improvements** - The request of \$50K is a placeholder for modifications to the landscaping around MC.
4. **Beachwalker Drive Improvements** - The budget includes a placeholder of \$100K for the safety improvements pending the results of the Kimley-Horn study.
5. **Wildlife Research and Programs** - These line items are funded by CATAX.

a) Wildlife Research has a total budget of \$79K and includes the following initiatives:

- Fall Migration Banding (\$22K)
- Marsh Sparrow Banding (\$1K)
- Painted Bunting Banding (\$1K)
- Bobcat GPS project (\$13K)
- Wildlife Toxicology Study (\$7K)

b) SGA Study with Clemson collaboration (\$50K)- This Ph.D. research project has been developed collaboratively with Clemson University's Wildlife and Fisheries Department and Town Biologists. The study will last four years, including three years of intensive fieldwork. The project's overall goal is to better understand the health and future viability of Kiawah's bobcats and other wildlife and quantify the impacts from rodenticides and develop long-term solutions.

The project has five major objectives :

- Monitor SGA rodenticide concentrations in bobcats and patterns in bobcat behavior and survival over the next three years on Kiawah and Yawkey Islands.
- Assess historical patterns in bobcat behavior and demography on Kiawah Island over time using existing data.
- Assess patterns in the bobcat diet.
- Continue monitoring of SGA concentrations in small carnivores other than bobcats over the next three years on Kiawah Island.
- Quantify rodent species distribution/density and SGA concentrations on Kiawah Island.

The total cost of this study is \$965,450. Significant funding has already been secured from Clemson's Public Service and Agricultural Department (PSA) and Clemson's Department of Pesticide Regulation (DPR), totaling \$280,000. SCDNR has committed \$120,000, and additional funds will likely come from the pest control industry and other sources. A Town commitment of \$200,000 (\$50k for four years) is essential to the project's success and would make the Town an equal partner in this vital research project.

There was extensive discussion by members on the Town's commitment of funding to the study. The original \$200,000 (\$50k for four years) was suggested to be reduced to \$100,000 (\$25k for four years).

c) The wildlife programs have a budget of \$20K 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)
- Placeholder for projects that may come up next year (\$9K)
- Fish Studies and Equipment (\$4K)
- Pond Management (5K)
- Turtle Patrol (\$6K)

6. **KI Conservancy** - The Town continuously supports Conservancy by funding some of their projects. FY22 budget has a request of \$50K.
7. **Vehicle** purchase for Building Department \$40K. The staff will provide a comparison of leasing versus purchasing once the information is available.

**VIII. Committee Member's Comments:**  
None

**IX. Adjournment:**

*Mayor Labriola made a motion to adjourn the meeting at 5:56 pm. Committee Member Connelly seconded the motion and was unanimously passed.*

Submitted by,

\_\_\_\_\_  
Petra S. Reynolds, Town Clerk

Approved by,

\_\_\_\_\_  
F. Daniel Prickett, Chairman

\_\_\_\_\_  
Date



Tab | 2

---

## **WAYS AND MEANS**

### **Agenda Item**

Town of Kiawah Island SATAX Funding Recommenations FY 2021-2022									
Category #	Tab #	Project	Applicant Sponsor	2019/2020 Funded Amount	2020/2021 Funded Amount	2021/2022 Application Request	SATAX Committee Funding Recommendation	Percentage Funding Recommendation	Ways and Means Committee Funding Recommendation
2	5	Events Promotion	Freshfields Village	\$ 15,000	\$ 11,357	\$ 30,000	\$ 30,000	2%	
1	6	Marketing & Advertising Promoting Tourism	Freshfields Village	\$ 33,000	\$ 32,071	\$ 58,000	\$ 58,000	4%	
1	7	Public Access Events	Kiawah Island Golf Resort	\$ 435,000	\$ 332,143	\$ 435,000	\$ 435,000	28%	
1	8	Wedding Destination Marketing & Advertising	Andell Inn	\$ -	\$ -	\$ 47,764	\$ 47,764	3%	
4	9	Beach Patrol	Town of Kiawah Island	\$ 100,000	\$ 48,429	\$ 100,000	\$ 100,000	6%	
4	10	Charleston County Sherriff Deputies	Town of Kiawah Island	\$ 382,000	\$ 186,000	\$ 423,000	\$ 423,000	28%	
		2021 PGA Championship	Professional Golfer's Association of America	\$ 120,000	\$ 120,000	\$ -	\$ -		
			Totals for Year Ending	\$ 1,085,000	\$ 730,000	\$ 1,093,764	\$ 1,093,764	71%	\$ -

Total Available for Funding	\$ 730,000	\$ 1,530,000	1,530,000	\$ -	\$ 1,530,000
Total in excess of Funding	\$ -	\$ (436,236)	(436,236)	\$ -	\$ (1,530,000)

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



Tab | 3

---

## **WAYS AND MEANS**

### **Agenda Item**

**Changes from the FY2022 Budget Draft presented at W&M on 3/22/21:**

1. Reduction of \$40k for MC landscaping.
2. Reduction of \$25k for Wildlife Research and Programs for funding to SGA study.
3. Addition of \$35k for arial photography as required in the Town's Comprehensive Plan.
4. Addition of \$50k in charitable contributions.
5. Addition of \$40k for the KI entrance sign.

## ITEMS TO DISCUSS

Changes/Additions from the presentation on 3/22/21 in red

1. **New position- Public Works Assistant/Groundskeeper** - The request is for full time position to oversee MC groundskeeping and overflow trash on the beach and KI Parkway. Payroll cost for the employee including benefits and FICA - is \$55K and one-time initial cost for the vehicle-\$50K and landscaping equipment - \$10K.
2. **Garage Renovation and Car Wash Modifications** - The request of estimated \$150K is for converting/finishing up part of the garage into working space for wildlife department and improve the car washing area next to the garage.
3. **Municipal Center Landscaping Improvements** - The request of **\$10K** is a place holder for modifications to the landscaping around MC.
4. **Beachwalker Drive Improvements** - The budget includes a placeholder of \$100K for the safety improvements pending the results of Kimley-Horn study.
5. **Wildlife Research and Programs** - These line items are funded from CATX.
  - a) Wildlife Research has the total budget of \$54K and include following initiatives:
    - Fall Migration Banding-(\$22K)
    - Marsh Sparrow Banding (\$1K)
    - Painted Bunting Banding (\$1K)
    - Bobcat GPS project (\$13K)
    - Wildlife Toxicology Study (\$7K)
  - b) SGA Study with Clemson collaboration (\$25K)- This PhD research project has been developed collaboratively with Clemson University's Wildlife and Fisheries Department and Town Biologists. The study will last 4 years, including 3 years of intensive field work. The overall goal of the project is to better understand the health and future viability of Kiawah's bobcats and other wildlife, quantify the impacts from rodenticides, and develop long-term solutions. The project has 5 major objectives:
    - Monitor SGA rodenticide concentrations in bobcats, and patterns in bobcat behavior and survival over the next 3 years on Kiawah and Yawkey Islands.
    - Assess historical patterns in bobcat behavior and demography on Kiawah Island over time using existing data.
    - Assess patterns in bobcat diet.
    - Continue monitoring of SGA concentrations in small carnivores other than bobcats over the next 3 years on Kiawah Island.
    - Quantify rodent species distribution/density and SGA concentrations on Kiawah Island.

The total cost of this study is \$965,450. Significant funding has already been secured from Clemson's Public Service and Agricultural Department (PSA) and Clemson's Department of Pesticide Regulation (DPR) totaling \$280,000. SCDNR has committed \$120,000 and additional funds will likely come from the pest control industry and other sources. A Town commitment of **\$100,000** (**\$25k** for 4 years) is essential to the project's success and would make the Town an equal partner in this vital research project.
  - c) The wildlife programs have a budget of \$20K 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)

- Placeholder for projects that may come up next year (\$9K)
  - Fish Studies and Equipment (\$4K)
  - Pond Management (5K)
  - Turtle Patrol (\$6K)
6. **KI Conservancy** - The Town continuously supports Conservancy by funding some of their projects. FY22 budget has a request of \$50K.
7. **Vehicle purchase for Building Department-\$40K.** The staff will provide comparison of leasing versus purchasing once the information is available.
8. **Charitable Grants** - For ten consecutive years, the Town provided generous philanthropic support to variety of charitable organizations. When this initiative started the Town was allocating up to 30% of the change in the fund balance of the GF, not to exceed \$200K. In FY2016, the amount has been reduced to not to exceed \$150k. The staff is asking Town Council to consider modifying the policy to define the type of charitable organizations funded and increase the amount to not to exceed \$200K:
- \$175K for organizations promoting health and wellbeing.
  - \$25K for organizations promoting culture and education.



## NARRATIVE HIGHLIGHTS

### REVENUES

When the Town began preparation for the FY2021 budget, no one could foresee the financial impacts we would face due to the COVID-19 pandemic. In June 2020, Town Council approved a balanced budget of \$7.8M. This compares to FY2019 budget of \$9.9M. In November 2020, mid-year evaluation of revenues performance allowed the Town to increase budgeted revenues by \$461K and amend it to \$8.3M. With the collections tracking on pace to exceed the amended budget amounts by the end of the current fiscal year, we are projecting the total revenues at \$9.5M.

As we start to prepare next year budget there is still very high level of uncertainty, to be conservative we budgeted the majority of the revenues based on for FY2019 (pre-pandemic) levels. Overall, the total budgeted revenues FY2022 are 2%, or \$184K lower than current year projections and 7%, or \$652K less than FY2019 actuals.

The comparisons below are made to FY2019 actuals, unless noted otherwise:

- ✓ Building Permits revenue is estimated to decrease 9%, or \$88k, mostly due to a slowdown in new construction activity on the Island. We are also expecting one-time permit revenue from the special project, Parcel 13 development.
- ✓ Business Licenses revenue is estimated to increase 6%, or \$160K. The increase is attributable to continuous enforcement efforts with the licensing compliance.
- ✓ BEC, Beach Services and Other Franchise fees are estimated with no change.
- ✓ Local Option Sales Tax is projected to increase by 2% or \$12K based on the overall trend
- ✓ State Accommodation Tax revenue is projected to increase 2%, or \$32K based on the overall trend.
- ✓ Local Accommodation Tax revenue shows 2%, or \$19K increase based on the overall trend.
- ✓ The Town is estimating to receive \$200K in County Accommodation Tax. Due to the pandemic, Charleston County suspended all the tax remittances to their municipalities for the current year until final review of the County's revenues performance for FY2021. It is a 59%, or \$284K decrease when compared to FY2019.
- ✓ Hospitality Tax revenue is estimated with no change when compared.
- ✓ Solid Waste revenue is estimated to increase 11%, or \$59K. The increase is mostly attributable to additional efforts in garbage fees collection from rental properties.
- ✓ Interest Revenue shows 92%, or \$399K the decrease is attributable to the very low interest rates market.
- ✓ Other revenues include the following sources:
  1. Aid to Subdivision - \$35K, no change.
  2. Planning Fees - \$10K, no change.
  3. Court Fees & Fines - \$25K, no change
  4. Beverage Permits revenue - \$45K, no change.
  5. Victim's Assistance Fees - \$10K, no change.
  6. Miscellaneous revenue - \$35K, no change.

## **EXPENDITURES**

- ✓ The personnel cost shows 9%, or 160K increase compared to FY2021 projections. This increase is attributable to the following items:
  1. The budget includes funding for 20 regular, full-time employees compared to 19 employees in FY21. It includes a request for a new position -PW Assistant/Groundskeeper (\$35K annually). It also includes a request for PT help with deer surveys (\$4K), social media contributor-(2.5K), and an intern for Planning Department-(\$12K).
  2. The budget assumes 5%, or \$65K merit increase (included in Administration Department).
  3. The budget includes 0.9%, or \$22K increase in SC Retirement System effective July 1, 2021.
  4. This budget includes estimated 2% increase in Town's health insurance contributions effective January 1, 2022.
- ✓ This budget includes continued funding for law enforcement coverage on the Island. There are no changes to the contract for the Off-Duty Deputies and 2%, or \$10K payroll increase, announced by CCSO for deputies contracted with the County on the first shift.
- ✓ STR Code Enforcement is budgeted with no change based on the contract with Island Beach Services. The negative 3%, or \$10K variance related to additional staffing to help with emergency ordinance compliance in the current year.
- ✓ Utilities and Supplies show an increase of 10%, or \$23K and consist of following line items:
  1. Utilities general office supplies are budgeted with no change.
  2. Minor Assets show 186%, or \$23K increase to account for landscaping equipment, additional deer removal equipment and computers upgrades.
- ✓ Advertising cost shows 47%, or \$4.5k increase when compared to current year projections.
- ✓ Communication cost shows an increase of 1%, or 500 when compared to FY2021 projections.
- ✓ Waste management is budgeted with no change.
- ✓ Insurance cost shows an increase of 15%, or \$19K attributable to the estimated increase in premiums and
- ✓ Professional Services show an increase of 4%, or \$5.1K and include the following:
  1. \$100K for Town Attorney (\$90K -contract and \$10k for additional services not covered under contract)
  2. \$10K for the Town Prosecutor
  3. \$26K for annual audit
  4. \$5K for Misc.
- ✓ Consultant cost has decreased by 4%, or \$8K. Under the line-item Consultants, funding was budgeted for various services including:
  1. \$16K for miscellaneous legal and consulting services
  2. \$16K for deer removal/ processing
  3. \$30K for marsh management plan
  4. \$35k for aerial photography
  5. \$70K for website design (carryover from current year)
  6. \$6K for stenographers
  7. \$13k for structural consultants to be used on Parcel 13 and Senior Living Facility
  8. \$13K for documents management
  9. \$10K placeholder for work on Beachwalker Drive

- ✓ Maintenance cost shows 3%, or \$17K decrease when compared to FY2021 projections and consists of the following:
  1. Software Maintenance shows 1%, or \$1.1K increase when compared to current year projections.
  2. Building and Vehicle Maintenance shows 17%, or 16K decrease related mostly to installation of air purification system in the current year.
  3. Landscaping Maintenance shows 1%, or \$2K decrease when compared to current year projections.
- ✓ Travel & Training shows 66%, or approximately \$22K increase when compared to current year projections. The increase relates to the assumption live conferences and seminars will resume in FY2022.
- ✓ Rental cost for the copiers and postage machine shows 10%, or \$4k increase due to an upgrade in postage machine.
- ✓ Tourism & Recreation shows 46%, or approximately \$735K increase compared to current year projections. The line item consists of funding for the following items:

<u>Funding Sources:</u>	<u>GF</u>	<u>SATAX</u>	<u>CATAX</u>	<u>LATAX</u>	<u>HTAX</u>	<u>Total</u>
<b>Arts &amp; Cultural</b>	\$115,000			\$140,000	\$22,000	\$297,000
an increase of \$242K when compared to current year projections.						
<b>Promotional Fund</b>		\$459,751				\$459,751
A decrease of \$100k when compared to current year projections.						
<b>SATAX Applicants*</b>		\$1,046,432				\$1,046,432
An increase of \$316K when compared to current year projections.						
<b>Beach patrol</b>		\$100,000	\$227,674			\$327,674
No change						
<b>Beach monitoring</b>			\$50,000			\$50,000
An increase of \$10K when compared to current year projections.						
<b>Wildlife</b>			\$98,100	\$6,000		\$104,100
An increase of \$42K when compared to current year projections.						
<b>KI Conservancy</b>			\$50,000			\$50,000
A decrease of \$48K when compared to current year projections. The decrease relates to Ground Water study, phase II being conducted in current fiscal year (\$49K)						

\* Total for SATAX applicants does not include funding for deputies and beach patrol as included in other cost categories already. Also, assuming same as in FY2019 SATAX funding for the Town applications.

- ✓ Charitable Contributions show 33%, or 50K increase when compared to current year projections.
- ✓ Other Cost line item shows 103%, or \$168k increase and includes banking and credit card cost, printing, catering, community activities and outreach, dues and subscriptions, contingency, and miscellaneous expenditures. The increase is mostly attributable to \$100K in contingency.
- ✓ The budget reflects requests for the following capital expenditures:
  1. \$150K- Garage renovations
  2. \$80K -2 new vehicles
  3. \$100K-Placeholder for Beachwalker Dr
  4. \$40- Entrance sign on KI Parkway

✓ The budget includes the following interfund transfers:

1. \$118,000 from GF to AC for Arts Council events
2. \$236,538 from LATAX to AC for cultural events and partial salaries
3. \$197,279 from LATAX to Capital Fund for future beach renourishment
4. \$197,279 from LATAX to Capital Fund to an emergency fund
5. \$49,500 from LATAX to GF for 45% of the cost for Beachwalker Dr. improvements
6. \$50,000 from Beverage Tax Fund to Capital Fund for future infrastructure repairs
7. \$22,000 from Hospitality Tax Fund to AC for cultural events
8. \$115,377 from Hospitality Tax Fund to Capital Fund for future infrastructure repairs
9. \$115,377 from Hospitality Tax Fund to Capital to emergency fund
10. \$44,000 from Hospitality Tax Fund to GF for 40% of the cost for Beachwalker Dr. improvements

Town of Kiawah Island  
Major Revenues, Last Fifteen Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Building permits	29,596	36,808	45,278	47,436	30,251	28,168	27,768	38,310	35,974	823,214	1,069,063	990,258	1,246,429	1,337,513	1,250,846	889,009
% Change	-6%	24%	23%	5%	-36%	-7%	-1%	38%	-6%	2188%	30%	-7%	26%	7%	-6%	-29%
Business Licenses	1,192,716	1,342,010	1,563,614	1,634,338	1,718,275	1,597,908	1,515,246	1,602,511	1,657,812	1,920,755	2,048,093	2,183,207	2,290,018	2,502,770	2,535,128	2,332,935
% Change	-3%	13%	17%	5%	5%	-7%	-5%	6%	3%	16%	7%	7%	5%	9%	1%	-8%
Franchise fee revenue	240,844	255,677	297,424	301,858	312,611	402,825	432,781	447,449	544,695	540,321	662,823	747,873	755,815	793,197	857,732	867,100
% Change	4%	6%	16%	1%	4%	29%	7%	3%	22%	-1%	23%	13%	1%	5%	8%	1%
Local option sales tax	274,409	312,080	316,070	318,538	289,973	291,961	291,513	363,092	362,654	357,575	430,527	501,770	530,338	548,248	585,738	548,356
% Change	26%	14%	1%	1%	-9%	1%	0%	25%	0%	-1%	20%	17%	6%	3%	7%	-6%
Accommodations tax - state	942,097	1,148,440	1,166,561	1,264,453	1,058,856	937,695	1,039,783	1,143,911	1,343,031	1,344,377	1,410,368	1,576,964	1,664,086	1,632,897	1,585,789	1,457,958
% Change	34%	22%	2%	8%	-16%	-11%	11%	10%	17%	0%	5%	12%	6%	-2%	-3%	-8%
Accommodations tax - county	230,645	261,882	272,951	280,498	226,630	102,261	240,629	267,679	299,411	323,596	439,500	450,622	477,000	422,000	484,000	\$ 354,000
% Change	43%	14%	4%	3%	-19%	-55%	135%	11%	12%	8%	36%	3%	6%	-12%	15%	-27%
Accommodations tax - local	576,650	642,454	667,788	718,975	563,742	527,865	597,652	665,055	744,940	803,808	875,004	902,124	1,088,825	953,458	967,051	851,050
% Change	44%	11%	4%	8%	-22%	-6%	13%	11%	12%	8%	9%	3%	21%	-12%	1%	-12%
Hospitality tax	228,046	247,148	281,882	288,276	255,009	245,865	256,398	271,081	308,818	377,866	473,867	490,388	518,632	560,182	576,884	468,407
% Change	58%	8%	14%	2%	-12%	-4%	4%	6%	14%	22%	25%	3%	6%	8%	3%	-19%

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021 Projected</u>	<u>2022 Budgeted</u>
Total Revenues	5,355,420	5,678,904	5,615,033	7,289,147	8,270,335	8,651,605	13,852,877	9,568,234	9,988,932	9,506,025	9,521,553	9,337,234
Total Expenditures	4,392,153	5,191,583	5,040,474	5,400,767	9,221,969	8,320,679	14,027,113	7,810,046	7,715,515	10,254,897	10,169,544	8,751,462
Net Change in Fund Balance	<u>963,267</u>	<u>487,321</u>	<u>574,559</u>	<u>1,888,380</u>	<u>(951,634)</u>	<u>330,926</u>	<u>(174,236)</u>	<u>1,758,188</u>	<u>2,273,417</u>	<u>(748,872)</u>	<u>(647,991)</u>	<u>585,771</u>

Extraordinary Items :

Revenues

1. MC land purchase

1. MC construction

1. 21 Beachwalker sale

2. GO bond issuance

3. MC construction

4. Matthew clean up

1. Parkway resurfacing

2. Dorian clean up

1.GO Bond Repayment

2. KI Parkway landscaping

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

	Budgeted Sources & Uses					FY2021 Annualized Variance \$	FY2021 Annualized Variance %	FY2019 Actuals Variance \$	FY2019 Actuals Variance %
	Actuals FY 2019	Budgeted FY2021	Amended Budget FY 2021	Annualized FY2021	Budget FY2022				
<b>Revenues*:</b>									
Building Permits	\$ 987,649	\$ 664,493	\$ 664,493	\$ 900,000	\$ 900,000	\$ -	0%	\$ (87,649)	-9%
Building Permits/Special Projects	263,197	-	-	100,000	100,000	-	0%	(163,197)	-62%
Business Licenses	2,535,128	2,267,184	2,267,184	2,650,000	2,695,000	45,000	2%	159,872	6%
Franchise Fees	857,732	856,184	856,184	856,184	860,000	3,816	0%	2,268	0%
Local Option tax	585,738	472,073	602,567	629,465	597,453	(32,012)	-5%	11,715	2%
State ATAX	1,585,786	1,356,025	1,688,275	1,967,363	1,617,505	(349,858)	-18%	31,719	2%
Local ATAX	967,051	734,510	858,938	1,086,685	986,392	(100,293)	-9%	19,341	2%
County ATAX	484,000	-	-	-	200,000	200,000	100%	(284,000)	-59%
Hospitality Tax	576,884	411,357	457,985	508,925	576,884	67,959	13%	-	0%
Solid Waste Fees	551,180	600,000	600,000	608,933	610,000	1,067	0%	58,820	11%
Interest	432,733	312,500	140,000	39,000	34,000	(5,000)	-13%	(398,733)	-92%
Other*	161,854	160,000	160,000	174,999	160,000	(14,999)	-9%	(1,854)	-1%
<b>Total Revenue</b>	<b>\$ 9,988,932</b>	<b>\$ 7,834,326</b>	<b>\$ 8,295,626</b>	<b>\$ 9,521,553</b>	<b>\$ 9,337,234</b>	<b>\$ (184,320)</b>	<b>-2%</b>	<b>\$ (651,698)</b>	<b>-7%</b>
<b>Expenses:</b>									
Salaries	1,304,430	1,273,140	1,287,140	1,291,316	1,386,994	95,679	7%	82,564	6%
Overtime	2,091	3,500	3,500	2,620	4,200	1,580	60%	2,109	101%
Benefits	411,335	380,376	390,376	388,381	438,985	50,604	13%	27,650	7%
Payroll Tax	107,201	125,543	125,543	119,144	131,063	11,919	10%	23,862	22%
<b>Employee Subtotal</b>	<b>1,825,057</b>	<b>1,782,559</b>	<b>1,806,559</b>	<b>1,801,461</b>	<b>1,961,243</b>	<b>159,782</b>	<b>9%</b>	<b>136,186</b>	<b>7%</b>
Public Safety/Payroll and Related Cost/ Off Duty I	480,472	439,015	439,014	439,014	439,631	617	0%	(40,841)	-9%
Public Safety/CCSO Contract	60,422	345,880	345,880	345,880	356,624	10,744	2%	296,202	490%
STR Code Enforcement	-	288,580	288,580	299,018	288,580	(10,438)	-3%	288,580	NA
Utilities & Supplies	208,332	265,343	265,343	227,878	250,900	23,022	10%	42,568	20%
Advertising	10,113	4,500	4,500	9,500	14,000	4,500	47%	3,887	38%
Communications	50,042	51,820	51,820	67,820	68,320	500	1%	18,278	37%
Waste Management	1,065,707	1,034,080	1,034,080	1,053,000	1,053,000	-	0%	(12,707)	-1%
Insurance	140,679	140,556	140,556	131,703	150,824	19,121	15%	10,145	7%
Professional Services	115,940	111,000	111,000	135,900	141,000	5,100	4%	25,060	22%
Consultants	126,641	61,500	161,500	219,030	211,000	(8,030)	-4%	84,359	67%
Maintenance	452,667	453,160	469,145	488,369	471,800	(16,569)	-3%	19,133	4%
Travel & Training	24,756	53,300	53,300	32,497	54,000	21,503	66%	29,244	118%
Rentals	32,899	41,000	41,000	41,000	45,000	4,000	10%	12,101	37%
Tourism & Recreations	1,854,958	1,507,172	1,523,572	1,600,032	2,334,957	734,925	46%	479,999	26%
Contributions	150,000	150,000	150,000	150,000	200,000	50,000	33%	50,000	33%
Other	257,464	246,945	246,945	163,089	330,583	167,494	103%	73,119	28%
Capital Outlay:									
Building	-	-	-	11,250	150,000	138,750	1233%	150,000	NA
Infrastructure and Landscaping	446,397	500,000	500,000	854,378	100,000	(754,378)	-88%	(346,397)	-78%
Vehicles	34,159	-	-	-	90,000	90,000	NA	55,841	163%
Other	12,303	-	66,544	78,544	40,000	(38,544)	-49%	27,697	225%
Debt Service	366,507	357,916	2,025,916	2,020,181	-	(2,020,181)	-100%	(366,507)	-100%
<b>Total Expenses</b>	<b>7,715,515</b>	<b>7,834,326</b>	<b>9,725,254</b>	<b>10,169,544</b>	<b>8,751,462</b>	<b>(1,418,082)</b>	<b>-14%</b>	<b>1,035,947</b>	<b>13%</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 2,273,417</b>	<b>\$ (0)</b>	<b>\$ (1,429,628)</b>	<b>\$ (647,991)</b>	<b>\$ 585,771</b>	<b>\$ 1,233,762</b>	<b>190%</b>	<b>\$ (1,687,646)</b>	<b>-74%</b>

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

\* FY2021 Amended Budget Misc does not include one time revenues: SC Cares reimbursement

TOWN OF KIAWAH ISLAND  
BUDGET DRAFT FOR YEAR ENDED 6/30/22  
ALL FUNDS

	2020-2021 Budget										
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget	Total Funds Budget
<b>Revenues &amp; Other Sources :</b>											
Accommodations Tax	\$ 85,000	\$ 1,532,505	\$ 200,000	\$ 986,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,803,897
Hospitality Tax	-	-	-	-	-	576,884	-	-	-	-	576,884
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	-	35,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	2,695,000	-	-	-	-	-	-	-	-	-	2,695,000
Building Permits	900,000	-	-	-	-	-	-	-	-	-	900,000
Building Permits/Special Projects	100,000	-	-	-	-	-	-	-	-	-	100,000
Local Option Sales Tax	597,453	-	-	-	-	-	-	-	-	-	597,453
Franchise Fee - Electric	420,000	-	-	-	-	-	-	-	-	-	420,000
Franchise Fee -Beach	300,000	-	-	-	-	-	-	-	-	-	300,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	25,000	-	-	-	-	-	10,000	-	-	-	35,000
Interest Revenue	10,000	2,000	5,000	6,000	-	6,000	-	-	4,000	1,000	34,000
Solid Waste Collections	610,000	-	-	-	-	-	-	-	-	-	610,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	-	-	-	35,000
Transfers In	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
<b>Total Revenues &amp; Other Sources</b>	<b>5,962,453</b>	<b>1,534,505</b>	<b>205,000</b>	<b>992,392</b>	<b>45,000</b>	<b>582,884</b>	<b>10,000</b>	<b>376,538</b>	<b>366,655</b>	<b>313,655</b>	<b>10,389,082</b>
<b>Expenditures &amp; Uses :</b>											
Salary and Benefits/Regular Employees	1,748,097	-	-	139,608	-	-	-	73,538	-	-	1,961,243
Salary and Benefits/Deputies	54,631	385,000	-	-	-	-	-	-	-	-	439,631
Public Safety/CCSO Contract	49,793	-	-	306,831	-	-	-	-	-	-	356,624
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Utilities & Supplies	118,650	-	35,000	2,500	-	91,750	-	3,000	-	-	250,900
Advertising	14,000	-	-	-	-	-	-	-	-	-	14,000
Communication	68,320	-	-	-	-	-	-	-	-	-	68,320
Waste Management	970,000	-	30,000	53,000	-	-	-	-	-	-	1,053,000
Printing	47,700	-	-	-	-	-	-	-	-	-	47,700
Professional Services	141,000	-	-	-	-	-	-	-	-	-	141,000
Consulting	176,000	-	35,000	-	-	-	-	-	-	-	211,000
Maintenance	293,900	-	26,900	-	-	151,000	-	-	-	-	471,800
Insurance	150,824	-	-	-	-	-	-	-	-	-	150,824
Travel & Training	54,000	-	-	-	-	-	-	-	-	-	54,000
Rentals	45,000	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,606,183	425,774	6,000	-	-	-	297,000	-	-	2,334,957
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
Capital Outlay/Town Hall	-	-	-	-	-	-	-	-	-	-	-
Other	169,883	-	-	-	-	-	10,000	3,000	-	-	182,883
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,848
<b>Total Expenditures &amp; Uses</b>	<b>5,094,878</b>	<b>1,991,183</b>	<b>552,674</b>	<b>1,188,534</b>	<b>50,000</b>	<b>539,504</b>	<b>10,000</b>	<b>376,538</b>	<b>-</b>	<b>-</b>	<b>9,803,311</b>
<b>Change in Fund Balance</b>	<b>\$ 867,575</b>	<b>\$ (456,679)</b>	<b>\$ (347,674)</b>	<b>\$ (196,142)</b>	<b>\$ (5,000)</b>	<b>\$ 43,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 366,655</b>	<b>\$ 313,655</b>	<b>\$ 585,771</b>



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

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Emergency Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/20 AUDITED	\$ 11,737,538	\$ 213,708	\$ 1,302,358	\$ 1,133,807	\$ 23,974	\$ 1,185,538	\$ 21,150	\$ -	\$ 4,907,385	\$ -	\$ 20,525,458
SOURCES:											
REVENUES	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	-	5,000	-	9,568,672
TRANSFERS IN	-	-	-	-	-	-	-	76,763	2,389,303	319,122	2,785,188
TOTAL	6,026,700	1,869,363	5,000	1,092,685	45,000	514,925	10,000	76,763	2,394,303	319,122	12,034,738
USES:											
EXPENDITURES	4,501,923	1,290,209	522,999	698,620	-	241,959	10,000	76,763	2,020,181	-	9,362,654
CAPITAL OUTLAY	123,061	-	-	461,280	-	359,831	-	-	-	-	944,172
TRANSFERS OUT	2,035,141	-	-	488,457	50,000	211,590	-	-	-	-	2,785,188
DEBT SERVICE	-	-	-	-	-	-	-	-	2,020,181	-	2,020,181
TOTAL	6,660,125	1,290,209	522,999	1,648,357	50,000	813,380	10,000	76,763	2,020,181	-	13,092,014
ENDING FUND BALANCE - 6/30/21 PROJECTED	11,104,113	792,862	784,359	578,135	18,974	887,083	21,150	-	5,281,507	319,122	19,468,182
SOURCES:											
REVENUES	5,962,453	1,534,505	205,000	992,392	45,000	582,884	10,000	-	4,000	1,000	9,337,234
TRANSFERS IN	-	-	-	-	-	-	-	376,538	362,655	312,655	1,051,848
TOTAL	5,962,453	1,534,505	205,000	992,392	45,000	582,884	10,000	376,538	366,655	313,655	10,075,427
USES:											
EXPENDITURES	4,690,379	1,991,183	552,674	507,939	-	242,750	10,000	376,538	-	-	8,371,463
CAPITAL OUTLAY	286,500	-	-	49,500	-	44,000	-	-	-	-	380,000
TRANSFERS OUT	118,000	-	-	631,095	50,000	252,754	-	-	-	-	1,051,848
TOTAL	5,094,879	1,991,183	552,674	1,188,534	50,000	539,504	10,000	376,538	-	-	9,803,312
NET CHANGE	867,575	(456,679)	(347,674)	(196,142)	(5,000)	43,380	-	-	366,655	313,655	585,771
BUDGETED ENDING FUND BALANCE - 6/30/22	\$ 11,971,687	\$ 336,183	\$ 436,685	\$ 381,993	\$ 13,974	\$ 930,463	\$ 21,150	\$ -	\$ 5,648,162	\$ 632,777	\$ 20,053,953

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Amended Budget \$ Change	FY 21 Amended Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>GENERAL FUND</b>										
<b>REVENUES:</b>										
BUSINESS LICENSE REVENUE	\$ 1,867,184	\$ 1,867,184	\$ 934,124	\$ 2,250,000	2,295,000	\$ 427,816	23%	\$ 45,000	2%	Based on FY2019 actuals
STR APPLICATION FEES	400,000	400,000	200,355	400,000	400,000	-	0%	-	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	85,000	85,000	65,557	100,000	85,000	-	0%	(15,000)	-15%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	35,000	19,275	35,000	35,000	-	0%	-	0%	Based on current year actuals
SOLID WASTE REVENUE	600,000	600,000	603,933	608,933	610,000	10,000	2%	1,067	0%	Based on number of subscribers for different service types
PLANNING FEES	10,000	10,000	5,610	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	664,493	664,493	649,237	900,000	900,000	235,507	35%	-	0%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	-	-	-	100,000	100,000	100,000	NA	-	0%	Phase I of Parcel 13
LOCAL OPTIONS SALES TAX	472,073	602,567	380,063	629,465	597,453	(5,114)	-1%	(32,012)	-5%	Based on FY2019 actuals
FRANCHISE FEE - ELECTRIC	416,184	416,184	415,837	415,837	420,000	3,816	1%	4,163	1%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	300,000	220,355	300,000	300,000	-	0%	-	0%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	140,000	76,414	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	25,000	35,636	40,000	25,000	-	0%	(15,000)	-38%	Based on for FY2019
INTEREST REVENUE	150,000	50,000	12,151	15,000	10,000	(40,000)	-80%	(5,000)	-33%	Approximately 0.05% rate of return on investments
MISCELLANEOUS REVENUE	35,000	35,000	7,035	35,000	35,000	-	0%	-	0%	Based on the current year
UNBUDGETED REVENUES	-	-	47,465	47,465	-	-	100%	(47,465)	-100%	SC Cares Reimbursement in CY
<b>TOTAL REVENUES</b>	<b>5,199,934</b>	<b>5,230,428</b>	<b>3,673,047</b>	<b>6,026,700</b>	<b>5,962,453</b>	<b>732,025</b>	<b>14%</b>	<b>(64,247)</b>	<b>-1%</b>	
<b>OTHER FINANCING USES/SOURCES:</b>										
DEFICIENCY OF REVENUES OVER EXPENDITUR	-	842,212	-	633,425	-	(842,212)	N/A	(633,425)	N/A	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 5,199,934</b>	<b>\$ 6,072,640</b>	<b>\$ 3,673,047</b>	<b>\$ 6,660,125</b>	<b>5,962,453</b>	<b>\$ (110,187)</b>	<b>-2%</b>	<b>\$ (697,672)</b>	<b>-10%</b>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>EXPENDITURES:</b>										
SALARIES	1,273,140	1,287,140	763,091	1,291,316	1,386,994	99,854	8%	95,679	7%	Salaries for 19 current employees with 5% increase plus new position
OVERTIME	3,500	3,500	1,977	2,620	4,200	700	20%	1,580	60%	
BENEFITS	380,376	390,376	219,460	388,381	438,985	48,609	12%	50,604	13%	
PAYROLL TAXES	125,543	125,543	75,316	119,144	131,063	5,520	4%	11,919	10%	
SALARIES, PR TAXES & BENEF/DEPUTIES	439,014	439,014	274,119	439,014	439,631	617	0%	617	0%	Salaries for off duty deputies
DEPUTIES CONTRACTED WITH CCSO	345,880	345,880	244,758	345,880	356,624	10,744	3%	10,744	3%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	N/A	(10,438)	-3%	Contract with Island Services for after hours code enforcement
UTILITIES & SUPPLIES:										
UTILITIES	160,343	160,343	55,940	150,000	150,000	(10,343)	-6%	-	0%	Based on current year actuals and increase for new landscaping
GENERAL	65,900	65,900	37,516	65,450	65,400	(500)	-1%	(50)	0%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	39,100	39,100	9,535	12,428	35,500	(3,600)	-9%	23,072	186%	Estimate for landscaping and deer removal equipment, and computer upgrades
ADVERTISING	4,500	4,500	3,365	9,500	14,000	9,500	211%	4,500	47%	Based on current year actuals
COMMUNICATION										
CELL PHONES & IPADS	13,820	13,820	7,330	13,820	14,320	500	4%	500	4%	Based on current year actuals for Town's employees
REGULAR PHONES	38,000	38,000	35,291	54,000	54,000	16,000	42%	-	0%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,034,080	1,034,080	646,670	1,053,000	1,053,000	18,920	2%	-	0%	Based on Carolina Waste contract
PRINTING	38,750	38,750	18,518	32,750	47,700	8,950	23%	14,950	46%	Based on current year actuals
PROFESSIONAL SERVICES	111,000	111,000	102,032	135,900	141,000	30,000	27%	5,100	4%	Town Attomey and annual audit
CONSULTING	61,500	161,500	87,707	219,030	211,000	49,500	31%	(8,030)	-4%	Estimate for various consulting work, including website design, Duncan Pamell
MAINTENANCE										Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	164,160	164,160	120,184	169,160	170,300	6,140	4%	1,140	1%	
BUILDING & VEHICLES	58,000	73,985	44,526	96,500	80,500	6,515	9%	(16,000)	-17%	
LANDSCAPING	231,000	231,000	201,041	222,709	221,000	(10,000)	-4%	(1,709)	-1%	
INSURANCE	140,556	140,556	131,703	150,824	150,824	10,268	7%	19,121	15%	
TRAVEL & TRAINING	53,300	53,300	19,891	32,497	54,000	700	1%	21,503	66%	Based on current year actuals
RENTALS	41,000	41,000	22,744	41,000	45,000	4,000	10%	4,000	10%	Based on contracts
TOURISM & RECREATIONS	481,465	481,465	250,101	539,599	531,774	50,309	10%	(7,825)	-1%	
CONTRIBUTIONS	150,000	150,000	-	150,023	200,000	50,000	33%	49,977	33%	
CAPITAL OUTLAY	500,000	500,000	64,939	944,172	380,000	(120,000)	-24%	(564,172)	-60%	
OTHER	154,376	154,376	89,054	130,339	159,384	5,008	3%	29,045	22%	Based on current year actuals
CONTINGENCY	20,000	20,000	-	-	100,000	80,000	400%	100,000	NA	
<b>TOTAL EXPENDITURES</b>	<b>6,416,683</b>	<b>6,268,288</b>	<b>3,282,050</b>	<b>7,088,953</b>	<b>6,924,780</b>	<b>522,596</b>	<b>8%</b>	<b>(164,173)</b>	<b>-2%</b>	
ALLOCATION TO SATAX	241,000	241,000	-	236,000	485,000	(241,000)	-100%	(236,000)	-100%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	516,165	511,165	271,021	522,999	547,674	(527,965)	-103%	(539,799)	-103%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	921,059	977,979	110,129	1,103,180	554,939	(977,979)	-100%	(1,103,180)	-100%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	458,750	458,750	151,917	601,790	286,750	(458,750)	-100%	(601,790)	-100%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	82,395	82,395	5,587	16,479	73,538	(82,395)	-100%	(16,479)	-100%	
<b>TOTAL NET EXPENDITURES</b>	<b>4,197,514</b>	<b>3,996,999</b>	<b>2,748,983</b>	<b>4,624,984</b>	<b>4,976,879</b>	<b>2,728,290</b>	<b>68%</b>	<b>(4,624,984)</b>	<b>-100%</b>	
<b>OTHER FINANCING USES/SOURCES:</b>										
TRANSFER TO ARTS & CULTURAL EVENTS	55,460	55,460	-	14,960	118,000	(55,460)	-100%	(14,960)	-100%	
TRANSFER TO CAPITAL FUND	357,916	2,020,181	-	2,020,181	-	(2,020,181)	-100%	(2,020,181)	-100%	
EXCESS OF REVENUES OVER EXPENDITURES	589,045	-	-	-	867,575	-	NA	-	NA	
<b>TOTAL OTHER FINANCING USES/ SOURCES</b>	<b>1,002,421</b>	<b>2,075,641</b>	<b>-</b>	<b>2,035,141</b>	<b>985,575</b>	<b>(2,075,641)</b>	<b>-100%</b>	<b>(2,035,141)</b>	<b>-100%</b>	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 5,199,935</b>	<b>\$ 6,072,640</b>	<b>\$ 2,748,983</b>	<b>\$ 6,660,125</b>	<b>5,962,453</b>	<b>\$ (6,072,640)</b>	<b>-100%</b>	<b>\$ (6,660,125)</b>	<b>-100%</b>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>Department: 40200 - ADMINISTRATION</b>										
<b><u>TOWN ADMINISTRATION</u></b>										
SALARIES - REGULAR EMPLOYEES	\$ 187,958	\$ 187,958	\$ 108,554	\$ 184,196	249,625	\$ 61,667	33%	\$ 65,428	36%	Salaries for Town Administrator, clerk plus 5% total salaries increase
OVERTIME	1,200	1,200	21	100	1,200	-	0%	1,100	1100%	
SALARIES - TEMPORARY	10,000	10,000	-	-	-	(10,000)	-100%	-	NA	
BONUS	5,000	5,000	5,000	5,000	5,000	-	0%	-	0%	
EMPLOYEE BENEFITS	8,000	8,000	7,812	7,812	18,000	10,000	125%	10,188	130%	\$5K Christmas Gifts, \$3K annually EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,745	10,745	9,920	10,572	10,783	38	0%	211	2%	
FICA ER MATCH	14,835	14,835	8,085	14,835	19,230	4,395	30%	4,395	30%	
RETIREMENT MATCH	40,422	42,422	15,367	35,917	47,628	5,206	12%	11,711	33%	
WORKERS COMPENSATION COSTS	30,000	30,000	21,994	21,994	30,000	-	0%	8,006	36%	
CATERING COSTS	30,000	30,000	10,255	10,255	20,000	(10,000)	-33%	9,745	95%	Christmas Dinner - \$20K
PROFESSIONAL SERVICES	85,000	85,000	76,132	110,000	115,000	30,000	35%	5,000	5%	Town Attorney - \$90K + \$10K additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, \$5K
CONSULTANTS	15,000	15,000	44,830	73,580	10,000	(5,000)	-33%	(63,580)	-86%	misc professional services
TELEPHONE-CELL	2,400	2,400	1,649	2,400	2,400	-	0%	-	0%	Other consultant work - \$10K
TRAVEL & TRAINING	12,000	12,000	2,239	5,000	12,000	-	0%	7,000	140%	Based on cost for 1 cell phone , iPads and mifi
DUES	4,000	4,000	3,463	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA (Stephanie T)
SUBSCRIPTIONS	1,000	1,000	306	1,000	1,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Peira (Clerk Institute)
ADVERTISING COSTS	4,000	4,000	3,365	4,000	4,000	-	0%	-	0%	Based on current year actuals
COMMUNITY ACTIVITIES	19,000	19,000	2,336	5,000	19,000	-	0%	14,000	280%	Estimate for advertising
COMMUNITY OUTREACH	150,000	150,000	-	150,023	200,000	50,000	33%	49,977	33%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K; and \$5K other community activities
SUPPLIES - OFFICE	15,000	15,000	3,745	15,000	15,000	-	0%	-	0%	Charitable contributions
SUPPLIES - OTHER	15,000	15,000	13,465	15,000	15,000	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	2,000	2,000	1,559	2,000	2,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
MISCELLANEOUS EXPEND	15,000	15,000	10,267	15,000	15,000	-	0%	-	0%	Muni code
COMPUTER & SOFTWARE MINOR	5,500	5,500	2,151	3,000	5,000	(500)	-9%	2,000	67%	Include Medicare cost
	<u>683,059</u>	<u>685,059</u>	<u>352,515</u>	<u>695,684</u>	<u>820,865</u>	<u>135,806</u>	<u>20%</u>	<u>125,182</u>	<u>18%</u>	
<b><u>COUNCIL DEPARTMENT</u></b>										
SALARIES	-	12,000	2,982	12,000	24,000	12,000	100%	12,000	100%	
RENTAL FACILITIES & MEETING COST	1,000	1,000	881	1,000	5,000	4,000	400%	4,000	400%	
TRAVEL & TRAINING	4,000	4,000	4,220	5,000	4,000	-	0%	(1,000)	-20%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,000	400	1,000	1,000	-	0%	-	0%	Town Council Retreat Expense
	<u>6,000</u>	<u>18,000</u>	<u>8,483</u>	<u>19,000</u>	<u>34,000</u>	<u>16,000</u>	<u>89%</u>	<u>(19,000)</u>	<u>-100%</u>	
<b>TOTAL ADMINISTRATION</b>	<b>\$ 689,059</b>	<b>\$ 703,059</b>	<b>\$ 360,998</b>	<b>\$ 714,684</b>	<b>\$ 854,865</b>	<b>\$ 151,806</b>	<b>22%</b>	<b>(714,684)</b>	<b>-100%</b>	

TOWN OF KIAWAH ISLAND  
GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL										
SALARIES - REGULAR EMPLOYEES	\$ 164,337	\$ 164,337	\$ 88,134	\$ 165,440	162,940	\$ (1,397)	-1%	\$ (2,500)	-2%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	-	-	-	-	4,000	4,000	NA	4,000	NA	P/T help with deer surveys
FICA ER MATCH	12,381	12,381	6,369	12,381	12,465	84	1%	84	1%	
INSURANCE - MEDICAL	28,244	28,244	18,541	26,756	27,291	(953)	-3%	535	2%	
RETIREMENT MATCH	28,182	30,182	18,231	30,333	29,983	(199)	-1%	(350)	-1%	
PROFESSIONAL SERVICES	20,000	20,000	-	20,000	16,000	(4,000)	-20%	(4,000)	-20%	Deer Processing
CONSULTANTS	-	-	-	-	65,000	65,000	NA	65,000	NA	Marsh management plan-\$30k; aerial photography-\$35k
TELEPHONE-CELL	3,000	3,000	1,718	3,000	3,000	-	0%	-	0%	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	3,000	3,000	104	3,000	4,000	1,000	33%	1,000	33%	ArcGIS, Adobe
DUES	500	500	10	500	500	-	0%	-	0%	
SUBSCRIPTIONS	500	500	199	500	1,000	500	100%	500	100%	
TRAVEL & TRAINING	2,200	2,200	714	-	3,500	1,300	59%	3,500	NA	
TURTLE PATROL EXPENDITURES	7,000	7,000	2,325	6,000	6,000	(1,000)	-14%	-	0%	
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000	-	0%	10,000	25%	CSE Contract
RESEARCH	37,700	37,700	26,339	37,000	69,100	31,400	83%	32,100	87%	Bobcat GPS, Bird Banding, Toxicology, \$25k for Clemson SGA project
COMMUNITY OUTREACH	3,500	3,500	-	2,500	3,000	(500)	-14%	500	20%	School groups and OWLS
PROGRAMS	7,000	23,400	10,631	23,400	20,000	(3,400)	-15%	(3,400)	-15%	Grow Native, Dolphin Stewardship, Bluebird Boxes
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000	1,000	2%	(48,000)	-49%	Projects TBD
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000	(1,000)	-20%	2,000	100%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	200	200	85	600	600	400	200%	-	0%	
SUPPLIES OTHER	1,000	1,000	488	500	1,000	-	0%	500	100%	
UNIFORMS	900	900	874	900	1,200	300	33%	300	33%	
BOOKS & PERIODICALS	300	300	-	150	300	-	0%	150	100%	
EQUIPMENT - MINOR	15,000	15,000	-	1,500	4,000	(11,000)	-73%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,500	1,500	756	800	1,000	(500)	-33%	200	25%	
TOTAL DEPARTMENT EXPENDITURES	445,444	463,844	252,672	480,260	544,879	81,036	17%	64,620	13%	
ALLOCATION TO LOCAL ATAX:	145,386	148,086	81,090	146,946	145,608					
ALLOCATION TO LOCAL ATAX:										
60% OF SALARIES, PR TAXES, AND BENEFITS	138,386	141,086	78,765	140,946	139,608					
VEHICLES	-	-	-	-	-					
TURTLE PATROL COST	7,000	7,000	2,325	6,000	6,000					
	145,386	148,086	81,090	146,946	145,608					
ALLOCATION TO COUNTY ATAX	148,700	148,700	114,124	205,400	228,100					
ALLOCATION TO COUNTY ATAX										
RESEARCH	37,700	37,700	26,339	37,000	69,100					Aerial photography
CONSULTING	-	-	-	-	35,000					
BEACH MONITORING & REPAIRS	50,000	50,000	16,177	40,000	50,000					
KI CONSERVANCY	49,000	49,000	59,907	98,000	50,000					
PROGRAMS	7,000	7,000	10,631	23,400	20,000					
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	4,000					
POND MANAGEMENT	5,000	5,000	1,070	5,000	5,000					
	153,700	153,700	114,124	205,400	233,100					
TOTAL NET EXPENDITURES	\$ 146,357	\$ 162,057	\$ 57,458	\$ 127,914	\$ 166,172	\$ 4,114	3%	\$ 38,258	30%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40300 - FINANCE										
SALARIES - REGULAR EMPLOYEES	\$ 270,715	\$ 270,715	\$ 152,450	\$ 271,965	265,715	\$ (5,000)	-2%	\$ (6,250)	-2%	Salaries for the treasurer, 2 accountants, STR clerk and receptionist
OVERTIME	1,300	1,300	1,624	2,000	2,000	700	54%	-	0%	
INSURANCE - MEDICAL	35,612	35,612	16,890	34,918	35,617	5	0%	698	2%	
FICA ER MATCH	20,008	20,008	9,035	20,795	20,327	320	2%	(468)	-2%	
RETIREMENT MATCH	45,775	47,775	25,495	51,002	56,002	8,227	17%	5,000	10%	
AUDITING COSTS	26,000	26,000	25,900	25,900	26,000	-	0%	100	0%	Based on the contract
CONSULTANTS	12,500	12,500	5,975	6,000	6,000	(6,500)	-52%	-	0%	Estimate for investment analysis, actuarial evaluation and legal cost
TELEPHONE-CELL	1,000	1,000	875	1,500	1,000	-	0%	(500)	-33%	Based on current year actuals -1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	150,000	150,000	113,008	155,000	155,000	5,000	3%	-	0%	Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$53K , VC3 web hosting-\$1K, citizenserve -\$20K
TRAVEL & TRAINING	8,000	8,000	1,330	5,000	8,000	-	0%	3,000	60%	Estimate for registration fees and travel to attend conferences and courses
DUES	500	500	760	1,000	1,000	500	100%	-	0%	Cost for membership to MASC and GFOA
PRINTING COSTS	9,000	9,000	5,480	6,000	6,000	(3,000)	-33%	-	0%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	4,000	4,000	3,406	4,000	4,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	8,000	8,000	3,832	8,000	8,000	-	0%	-	0%	Postage for day to day business, business license and utility billing mailing, magnets for renters-\$2.5K
SUPPLIES - OTHER	1,500	1,500	1,315	1,500	1,500	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	500	500	185	500	500	-	0%	-	0%	Estimate for periodicals
BANK COSTS	35,000	35,000	38,067	55,000	55,000	20,000	57%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$25K,merchant fees-\$30K (Increase related to increase in credit card fees, majority of transactions are done on line now)
COMPUTER & SOFTWARE - MINOR	2,000	2,000	1,211	1,211	2,000	-	0%	789	65%	Placeholder if someone needs new pc
MISCELLANEOUS EXPEND	1,000	1,000	183	500	1,000	-	0%	500	100%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	632,409	634,409	407,021	651,791	654,661	20,252	3%	2,869	0%	
ALLOCATION TO COURT DEPARTMENT	18,444	18,444	9,677	18,964	18,763	319	2%	(201)	-1%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 613,965	\$ 615,965	\$ 397,344	\$ 632,827	\$ 635,897	\$ 19,932	3%	\$ 3,070	0%	

TOWN OF KIAWAH ISLAND  
GENERAL FUND

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40500 - COMMUNICATIONS										
SALARIES - REGULAR EMPLOYEES	\$ 120,860	\$ 120,860	\$ 72,669	\$ 123,020	120,520	\$ (340)	0%	(2,500)	-2%	Salaries for Communication Specialist and Assistant
OVERTIME	500	500	9	20	500	-	0%	480	2400%	
SALARIES_TEMPORARY	-	-	-	-	2,500	2,500	NA	2,500	NA	Stipend for social media contributor.
INSURANCE - MEDICAL	13,853	13,853	8,327	13,074	13,335	(517)	-4%	261	2%	
FICA ER MATCH	9,055	9,055	4,582	9,220	9,055	0	0%	(165)	-2%	
RETIREMENT MATCH	18,547	19,547	6,671	20,568	20,218	671	3%	(350)	-2%	
TELEPHONE-CELL	720	720	681	720	720	-	0%	-	0%	Cost for 1 cell phone/\$60 per month
CONSULTANTS	-	100,000	-	30,000	70,000	(30,000)	-30%	40,000	133%	Website redesign in FY21
REPAIR AND MAINTENANCE - SOFTWARE	10,860	10,860	7,072	10,860	11,000	140	1%	140	1%	Adobe creative suite-\$1199.76. Constant contact membership is a fluctuating fee based on # of emails monthly. number of contacts and number of events hosted. (Based on the last 12 months of usage \$2300 Web QA Online Business Directory -\$3500 annually, Amazon annual media hosting for website-\$300, TownApp software annual maint-\$3,000, Survey Monkey Subscription -\$720
PUBLISHING & PROMOTIONS	8,000	8,000	1,411	5,000	9,000	1,000	13%	4,000	80%	Artwork iStock 150 credit package-\$1250, Facebook Campaigns-\$400, P&C Beach Publication advertising-\$1200, Grammarly-\$360 Promotional Video/Printing Projects-Est. \$6,000
MARKETING	-	-	-	-	500	500	NA	500	NA	Turtle Patrol /Shorebird stewardship public education materials
PRINTING - TOWN NOTES	21,750	21,750	11,627	21,750	32,700	10,950	50%	10,950	50%	Newsletter & Envelope Printing, mailing servicesfor Town Notes (\$5,550 per quarter totaling \$22,200 annually), Graphic Design
TRAVEL & TRAINING	3,600	3,600	149	1,997	3,000	(600)	-17%	1,003	50%	Assistance from printer-\$4,000 annually, Digital publishing software Joomag -\$950 annually
SUPPLIES - OFFICE	800	800	634	800	800	-	0%	-	0%	Professional organization memberships and continuing education platforms
MISCELLANEOUS EXPEND	1,000	1,000	-	-	1,000	-	0%	1,000	NA	Estimate for office supplies
TOTAL DEPARTMENT EXPENDITURES	209,544	310,544	113,832	237,029	294,849	(15,695)	-5%	57,820	24%	
ALLOCATION TO ARTS & CULTURAL FUND	82,395	82,395	5,587	16,479	73,538	(8,857)	-11%	57,059	346%	75% of Salaries, payroll taxes and benefits of Communication Assistant and 25% Communication Specialist
TOTAL NET EXPENDITURES	127,149	228,149	108,245	220,550	221,311	(6,838)	-3%	761	0%	
Department: 40600 - COURT DEPARTMENT										
SALARIES - JUDGE	-	2,000	333	2,000	4,000	2,000	100%	2,000	100%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	13,661	13,661	6,803	14,181	13,963	302	2%	(218)	-2%	30% of Sherry's salary
INSURANCE - MEDICAL	1,612	1,612	797	1,612	1,586	(26)	-2%	(26)	-2%	
FICA ER MATCH	1,045	1,045	595	1,045	1,068	23	2%	23	2%	
RETIREMENT MATCH	2,126	2,126	952	2,126	2,147	21	1%	21	1%	
TELEPHONE-CELL	1,200	1,200	-	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	1,500	-	500	1,500	-	0%	1,000	200%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	120	65	120	120	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	300	300	1,927	2,500	300	-	0%	(2,200)	-88%	
	\$ 21,564	\$ 23,564	\$ 11,472	\$ 25,284	\$ 25,883	\$ 2,320	10%	\$ 600	2%	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40900 - PUBLIC SAFETY DEPARTMENT										
SALARIES - DEPUTIES	\$ 324,841	\$ 324,841	\$ 202,309	\$ 324,841	324,841	\$ (0)	0%	\$ -	0%	Based on the current contract for 2nd and 3rd shift -80% coverage
OVERTIME	20,000	20,000	18,107	20,000	20,000	-	0%	-	0%	
FICA ER MATCH	32,437	32,437	16,652	32,437	32,437	-	0%	-	0%	
RETIREMENT MATCH	61,736	61,736	37,051	61,736	62,353	617	1%	617	1%	1% increase in PEBA's contribution rates
COUNTY DEPUTY VEHICLE FEES	9,000	9,000	6,020	9,000	9,000	-	0%	-	0%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	6,156	6,156	5,092	6,664	8,664	2,508	41%	-	0%	
CCSO CONTRACT	345,880	345,880	244,758	345,880	356,624	10,744	3%	10,744	3%	1st shift is contracted with CCSO (4 deputies)
TOTAL DEPARTMENT EXPENDITURES	800,050	800,050	529,989	802,558	813,919	13,869	2%	11,361	1%	
ALLOCATION TO STATE ATAX	191,000	191,000	-	186,000	385,000	194,000	102%	199,000	107%	Assuming same level of funding as in FY19
ALLOCATION TO LOCAL ATAX	489,043	489,043	-	496,174	306,831	(182,211)	-37%	(189,343)	-38%	Assuming same funding level from SATAX/ 85% of public safety cost allocated to SATAX and LATAX
TOTAL NET EXPENDITURES	120,008	120,008	529,989	120,384	122,088	2,080	2%	1,704	1%	
Department: 40800 - PUBLIC WORKS										
SALARIES	43,250	43,250	28,250	44,124	77,874	34,624	80%	33,750	76%	Salary for 2 employees
INSURANCE - MEDICAL	11,170	11,170	7,676	13,775	24,726	13,556	121%	10,950	79%	
FICA ER MATCH	3,213	3,213	2,124	3,213	3,280	67	2%	67	2%	
RETIREMENT MATCH	7,185	8,185	5,289	7,700	13,496	5,311	65%	5,796	75%	
TELEPHONE-CELL	1,500	1,500	358	1,000	2,000	500	33%	1,000	100%	2 cell phones
TRAVEL & TRAINING	8,000	8,000	357	1,000	8,000	-	0%	7,000	700%	Accounting for training events and joining organizationsfor new Public Works manager
VEHICLE	-	-	-	-	50,000	50,000	NA	50,000	NA	Vehicle for PW assistant
SUPPLIES - OFFICE	2,400	2,400	-	500	1,000	(1,400)	-58%	500	100%	
UNIFORMS	800	800	168	300	1,000	200	25%	700	233%	
COMPUTER & SOFTWARE - MINOR	-	-	-	-	1,500	1,500	NA	1,500	NA	PC for PW Assistant
	\$ 77,518	\$ 78,518	\$ 44,222	\$ 71,612	\$ 182,875	\$ 104,357	133%	111,263	155%	



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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES										
SALARIES	\$ 476,021	\$ 476,021	\$ 309,719	\$ 488,571	479,821	\$ 3,800	1%	\$ (8,750)	-2%	Salaries for Community Dev. Services- 7 employees
OVERTIME	500	500	323	500	500	-	0%	-	0%	
SALARIES_TEMPORARY	-	-	-	-	12,000	12,000	NA	12,000	NA	Intern for John T
INSURANCE - MEDICAL	49,202	49,202	32,525	47,611	48,563	(639)	-1%	952	2%	
FICA ER MATCH	36,052	36,052	23,127	36,706	36,706	654	2%	-	0%	
RETIREMENT MATCH	78,440	80,440	41,716	83,343	88,343	7,903	10%	5,000	6%	
ADVERTISING COSTS	500	500	-	500	500	-	0%	-	0%	Estimate for P&C advertising
STENOGRAPHER COST	5,000	5,000	3,079	5,000	6,000	1,000	20%	1,000	20%	Estimate for BZA meetings
PROFESSIONAL SERVICES	9,000	9,000	13,829	15,000	15,000	6,000	67%	-	0%	Duncan & Pamell document services
CONSULTING	-	-	-	13,000	13,000	13,000	NA	-	0%	Possibility of structural consultants to be used on Parcel 13 project and Senior Living Facility
REPAIR AND MAINT - SOFTWARE	300	300	-	300	300	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	4,000	4,000	2,049	4,000	4,000	-	0%	-	0%	Cost for 5 cell phones
DUES	2,500	2,500	1,301	2,500	2,500	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	14,000	14,000	10,882	14,000	14,000	-	0%	-	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	2,200	2,200	1,675	2,200	2,200	-	0%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	1,000	1,000	287	1,000	1,000	-	0%	-	0%	Based on current year actuals
UNIFORMS	2,000	2,000	-	2,000	2,000	-	0%	-	0%	7-staff members uniforms
MISCELLANEOUS	2,000	2,000	269	2,000	2,000	-	0%	-	0%	Plate and registration check
VEHICLES	-	-	-	-	40,000	40,000	N/A	40,000	NA	To replace Building Official vehicle
EQUIPMENT MINOR	500	500	-	500	500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	4,600	4,600	5,417	5,417	1,500	(3,100)	-67%	(3,917)	-72%	
	<u>\$ 687,815</u>	<u>\$ 689,815</u>	<u>\$ 446,198</u>	<u>\$ 724,148</u>	<u>\$ 770,433</u>	<u>\$ 80,619</u>	<u>12%</u>	<u>46,285</u>	<u>6%</u>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 41000 - OPERATIONS										
WATER & SEWAGE	\$ 110,343	\$ 110,343	\$ 37,084	\$ 100,000	100,000	\$ (10,343)	-9%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	979,200	979,200	612,299	1,000,000	1,000,000	20,800	2%	-	0%	Contract with CW ( beach excluded), Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	20,000	20,000	17,977	27,000	27,000	7,000	35%	-	0%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	205,000	205,000	126,454	212,500	210,000	5,000	2%	(2,500)	-1%	Based on the Greenery contract \$183K , and misc projects/repairs-17K plus \$10k place holder for MC landscaping
STR CODE ENFORCEMENT	288,580	288,580	232,237	299,018	288,580	-	0%	(10,438)	-3%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	327,674	6,909	2%	1,975	1%	Based on the contract with Island Services
BEACH UPKEEP	54,880	54,880	34,371	53,000	53,000	(1,880)	-3%	-	0%	Based on the contract with Carolina Waste , plus \$10k misc cleanup
RECYCLING CENTER	-	-	-	11,250	-	-	NA	(11,250)	-100%	LS3P contract-\$11.5K in current year
GARAGE RENOVATIONS	-	-	-	-	150,000	150,000	NA	150,000	NA	\$150k place holder for garage renovations
REPAIR & MAINT - BUILDING	15,000	30,985	13,673	47,000	25,000	(5,985)	-19%	(22,000)	-47%	HVAC, generator annual service
REPAIR & MAINT - VEHICLES	18,000	18,000	7,444	16,000	22,000	4,000	22%	6,000	38%	We have a few older vehicles that may need more maintenance
REPAIR AND MAINT - EQUIPMENT	5,000	5,000	5,432	6,500	6,500	1,500	30%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	5,800	2,219	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	40,000	21,863	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	7,078	7,078	7,078	7,078	8,278	1,200	17%	1,200	17%	Additional vehicle for the PW aassistant
INSURANCE - DATA PRO	546	546	546	546	546	-	0%	-	0%	Same as CY
INSURANCE - LIAB/TOR	43,793	43,793	43,923	43,923	45,000	1,207	3%	1,077	2%	Adding new employee to the policy
INSURANCE - BUILDING & PERSONAL PROPERT	14,290	14,290	14,290	14,290	20,000	5,710	40%	5,710	40%	Increase for to recent appraisal and additional recycling facility
INSURANCE - D&O	34,849	34,849	35,064	35,064	37,000	2,152	6%	1,936	6%	Estimated increase of 6%
TELEPHONE - REGULAR	26,000	26,000	28,607	42,000	42,000	16,000	62%	-	0%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast) -\$8.1K and back up internet-ATT-\$2.7k
EMERGENCY COMMUNICATION COST	12,000	12,000	6,684	12,000	12,000	-	0%	-	0%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,800	5,800	5,345	8,000	5,800	-	0%	(2,200)	-28%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	3,000	250	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	4,000	3,221	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Based on Actuals/Will need more decorations Xmas 2021
ELECTRICITY COSTS	50,000	50,000	18,856	50,000	50,000	-	0%	-	0%	Based on CY projections
SIGNS	2,000	2,000	561	2,000	40,000	38,000	1900%	38,000	1900%	Replacement of sign at the entrance to the Island
EQUIPMENT	10,000	76,544	328	76,544	20,000	(56,544)	-74%	(56,544)	-74%	Accounting for computer upgrades for FY2022-\$10k and landscaping equipment-\$10k
	<u>2,286,924</u>	<u>2,369,453</u>	<u>1,419,667</u>	<u>2,452,421</u>	<u>2,554,178</u>	<u>184,726</u>	<u>8%</u>	<u>101,757</u>	<u>4%</u>	
ALLOCATION TO STATE ATAX	50,000	50,000	-	50,000	100,000	50,000	100%	50,000	100%	Assuming same funding level as in FY19 for the Beach Patrol
ALLOCATION TO COUNTY ATAX	362,465	362,465	156,897	317,599	319,574	(42,891)	-12%	1,975	1%	
ALLOCATION TO LOCAL ATAX	54,880	109,100	29,039	55,250	53,000	(56,100)	-51%	(2,250)	-4%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	242,750	242,750	151,917	241,959	242,750	-	0%	791	0%	
TOTAL NET EXPENDITURES	<u>\$ 1,576,829</u>	<u>\$ 1,605,137</u>	<u>\$ 1,081,814</u>	<u>\$ 1,787,613</u>	<u>\$ 1,838,854</u>	<u>\$ (48,991)</u>	<u>-3%</u>	<u>\$ 50,516</u>	<u>3%</u>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
Department: 40400 - ROADS AND BRIDGE										
REPAIR AND MAINT ROADS	\$ 15,000	\$ 15,000	\$ 64,378	\$ 314,378	100,000	\$ 85,000	567%	\$ (214,378)	-68%	Place holder for work on Beachwalker
PKWY LANDSCAPING	500,000	500,000	-	540,000	-	(500,000)	-100%	(540,000)	-100%	Landscaping finished in FY21
GENERAL INSURANCE - BRIDGE	40,000	40,000	37,880	37,880	40,000	-	0%	2,120	6%	Estimate for bridge insurance -6% increase
PROFESSIONAL SERVICES	-	-	19,994	45,200	10,000	10,000	NA	(35,200)	-78%	Place holder for work on Beachwalker
MISCELLANEOUS EXPEND	1,000	1,000	993	1,000	1,000	-	0%	-	0%	Estimate for misc.
	<u>556,000</u>	<u>556,000</u>	<u>123,245</u>	<u>938,458</u>	<u>151,000</u>	<u>(405,000)</u>	<u>-73%</u>	<u>(787,458)</u>	<u>-84%</u>	
ALLOCATION TO LOCAL ATAX	231,750	231,750	-	404,810	49,500	(182,250)	-79%	(355,310)	-88%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	<u>216,000</u>	<u>216,000</u>	<u>-</u>	<u>359,831</u>	<u>44,000</u>	<u>(172,000)</u>	<u>-80%</u>	<u>(315,831)</u>	<u>-88%</u>	Allocate 40%
TOTAL NET EXPENDITURES	<u>\$ 108,250</u>	<u>\$ 108,250</u>	<u>\$ 123,245</u>	<u>\$ 173,817</u>	<u>57,500</u>	<u>\$ (50,750)</u>	<u>-47%</u>	<u>\$ (116,317)</u>	<u>-67%</u>	
Department: 41400 - CERT TEAM										
CERT TEAM	<u>3,000</u>	<u>3,000</u>	<u>2,356</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,356</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	

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

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

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>REVENUES:</b>										
COUNTY ACCOMMODATION TAX	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	NA	\$ 200,000	NA	
INTEREST REVENUE	20,000	10,000	3,038	5,000	5,000	(5,000)	-50%	-	0%	Rate of return -0.05%
<b>TOTAL CATAX REVENUES</b>	<b>20,000</b>	<b>10,000</b>	<b>3,038</b>	<b>5,000</b>	<b>205,000</b>	<b>195,000</b>	<b>1950%</b>	<b>200,000</b>	<b>4000%</b>	
<b>EXPENDITURES :</b>										
WATER & SEWAGE	25,000	25,000	1,176	20,000	20,000	(5,000)	-20%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	6,093	25,000	25,000	-	0%	-	0%	allocation from GF
CUSTODIAL COSTS	5,000	5,000	-	5,000	5,000	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	20,000	20,000	3,250	20,000	20,000	-	0%	-	0%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,200	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	500	320	500	500	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	5,200	-	5,200	5,200	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	200	-	200	200	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	320,765	320,765	133,652	325,699	-	327,674	6,909	2%	1,975	1%
CONSULTING	-	-	-	-	35,000	35,000	NA	35,000	NA	Aerial photography
BEACH MONITORING & REPAIRS	50,000	50,000	8,733	40,000	-	50,000	-	0%	10,000	25%
KI CONSERVANCY	49,000	49,000	-	98,000	-	50,000	1,000	2%	(48,000)	-49%
ENVIRONMENTAL RESEARCH	37,700	37,700	29,781	37,000	-	69,100	31,400	83%	32,100	87%
EDUCATIONAL PROGRAMS	7,000	23,400	10,631	23,400	-	20,000	(3,400)	-15%	(3,400)	-15%
FISH STUDIES & EQUIPMENT	5,000	5,000	-	2,000	-	4,000	(1,000)	-20%	2,000	100%
POND MANAGEMENT	5,000	5,000	1,010	5,000	-	5,000	-	0%	-	0%
ELECTRICITY COSTS	15,000	15,000	11,206	15,000	15,000	-	0%	-	0%	50% allocation from GF
<b>TOTAL CATAX EXPENDITURES</b>	<b>571,365</b>	<b>587,765</b>	<b>207,052</b>	<b>622,999</b>	<b>652,674</b>	<b>64,909</b>	<b>11%</b>	<b>29,675</b>	<b>5%</b>	
<b>FUND ALLOCATIONS TO OTHER FUNDS :</b>										
ALLOCATE FROM SATAX	(50,000)	(50,000)	-	(100,000)	(100,000)	(50,000)	100%	-	0%	Assuming same funding level as in FY19 for the Beach Patrol
<b>TOTAL CATAX FUND EXPEND, ALLOCATI</b>	<b>521,365</b>	<b>537,765</b>	<b>207,052</b>	<b>522,999</b>	<b>552,674</b>	<b>14,909</b>	<b>3%</b>	<b>29,675</b>	<b>6%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BAL</b>	<b>\$ (501,365)</b>	<b>\$ (527,765)</b>	<b>\$ (204,014)</b>	<b>\$ (517,999)</b>	<b>\$ (347,674)</b>	<b>\$ 180,091</b>	<b>-34%</b>	<b>\$ 170,325</b>	<b>-33%</b>	

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>REVENUES:</b>										
LOCAL ACCOMMODATION TAX	\$ 734,510	\$ 858,938	\$ 618,618	\$ 1,086,685	\$ 986,392	\$ 127,454	15%	\$ (100,293)	-9%	Based on FY2019 actuals
INTEREST REVENUE	<u>60,000</u>	<u>20,000</u>	<u>4,556</u>	<u>6,000</u>	<u>6,000</u>	<u>(14,000)</u>	<u>-70%</u>	<u>-</u>	<u>0%</u>	Rate of return -0.05%
TOTAL LATAX REVENUES	<u>794,510</u>	<u>878,938</u>	<u>623,174</u>	<u>1,092,685</u>	<u>992,392</u>	<u>113,454</u>	<u>13%</u>	<u>(100,293)</u>	<u>-9%</u>	
<b>EXPENDITURES :</b>										
SALARIES - REGULAR EMPLOYEES	97,102	97,102	57,084	99,264	97,764	662	1%	(1,500)	-2%	60% of the biologists payroll
FICA ER MATCH	7,428	7,428	3,821	7,428	7,479	51	1%	51	1%	
INSURANCE - MEDICAL	16,947	16,947	11,125	16,054	16,375	(572)	-3%	321	2%	
RETIREMENT MATCH	16,909	16,909	10,939	18,200	17,990	1,081	6%	(210)	-1%	
DEPUTIES COST	489,043	489,043	325,611	496,174	306,831	(182,211)	-37%	(189,343)	-38%	
BEACH UPKEEP	54,880	54,880	29,039	53,000	53,000	(1,880)	-3%	-	0%	Contract with CW
TURTLE PATROL	7,000	7,000	2,287	6,000	6,000	(1,000)	-14%	-	0%	
RECYCLING CENTER	-	-	-	2,250	-	-	NA	(2,250)	-100%	
EQUIPMENT	-	54,220	-	54,220	-	(54,220)	-100%	(54,220)	-100%	Radios for Beach patrol
BEACH SUPPLIES COSTS	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	
TOTAL LATAX EXPENDITURES	<u>691,809</u>	<u>746,029</u>	<u>439,906</u>	<u>755,090</u>	<u>507,939</u>	<u>(238,090)</u>	<u>-32%</u>	<u>(247,151)</u>	<u>-33%</u>	
<b>FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS :</b>										
TRANSFER TO ARTS & CULTURAL FUND	188,335	188,335	168,335	53,783	236,538	48,203	26%	182,755	340%	
TRANSFER TO GENERAL FUND	231,750	231,750	-	404,810	49,500	(182,250)	-79%	(355,310)	-88%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	<u>293,804</u>	<u>293,804</u>	<u>-</u>	<u>434,674</u>	<u>394,557</u>	<u>100,753</u>	<u>34%</u>	<u>(40,117)</u>	<u>-9%</u>	Future Beach Renourishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOC	<u>1,405,698</u>	<u>1,459,918</u>	<u>608,241</u>	<u>1,648,357</u>	<u>1,188,534</u>	<u>(271,384)</u>	<u>-19%</u>	<u>(212,572)</u>	<u>-13%</u>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<u>\$ (611,188)</u>	<u>\$ (580,980)</u>	<u>\$ 14,933</u>	<u>\$ (555,672)</u>	<u>\$ (196,142)</u>	<u>\$ 384,839</u>	<u>-66%</u>	<u>\$ 1,085,424</u>	<u>-195%</u>	

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

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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>REVENUES:</b>										
HOSPITALITY TAX	\$ 411,357	\$ 457,985	\$ 263,378	\$ 508,925	\$ 576,884	\$ 118,899	26%	\$ 67,959	13%	Based on FY2019 actuals
INTEREST REVENUE	<u>50,000</u>	<u>30,000</u>	<u>4,557</u>	<u>6,000</u>	<u>6,000</u>	<u>(24,000)</u>	<u>-80%</u>	<u>-</u>	<u>0%</u>	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	461,357	487,985	267,935	514,925	582,884	94,899	18%	67,959	13%	
<b>EXPENDITURES:</b>										
WATER & SEWAGE	88,750	88,750	33,858	88,750	88,750	-	0%	-	0%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerri son Parkway
LANDSCAPING COSTS - MINOR	140,000	140,000	106,691	140,000	140,000	-	0%	-	0%	Contract for maintenance of KI Parkway, round a bout, Beach walker Dr and Betsy Kerri son Parkway
CHRISTMAS DECORATIONS	11,000	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	<u>3,000</u>	<u>3,000</u>	<u>1,159</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>	<u>-</u>	<u>0%</u>	Electricity for round a bout lights
TOTAL EXPENDITURES	242,750	242,750	151,917	241,959	242,750	-	0%	791	0%	
<b>FUND TRANSFERS TO OTHER FUNDS:</b>										
TRANSFER TO ARTS & CULTURAL FUND	10,120	10,120	10,120	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER TO GENERAL FUND	216,000	216,000	-	359,831	44,000	(172,000)	N/A	(315,831)	-88%	Transfer to GF for 40% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	<u>164,543</u>	<u>164,543</u>	<u>-</u>	<u>203,570</u>	<u>230,754</u>	<u>66,211</u>	<u>40%</u>	<u>27,184</u>	<u>13%</u>	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRAN	633,413	633,413	162,037	613,380	539,504	(83,909)	-15%	(273,877)	-34%	
NET INCREASE/(DECREASE) IN FUND BALAN	\$ <u>(172,056)</u>	\$ <u>(145,428)</u>	\$ <u>105,898</u>	\$ <u>(298,455)</u>	\$ <u>43,380</u>	\$ <u>188,808</u>	<u>-130%</u>	\$ <u>341,838</u>	<u>-115%</u>	



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

	2020-2021 Budget	2020-2021 Amended Budget	Actuals thru 1/31/21	Annualized 2020-2021	2021-2022 Proposed Budget	FY 21 Budget \$ Change	FY 21 Budget % Change	FY 21 Projections \$ Change	FY 21 Projections % Change	Justifications/Notes
<b>SOURCES :</b>										
TRANSFER FROM LATAX FUND	\$ 178,215	\$ 178,215	\$ -	\$ 53,783	\$ 236,538	\$ 58,323	33%	\$ 182,755	340%	
TRANSFER FROM HOSPITALITY TAX FUND	10,120	10,120	-	8,020	22,000	11,880	117%	13,980	174%	
TRANSFER FROM GENERAL FUND	<u>55,460</u>	<u>55,460</u>	<u>-</u>	<u>14,960</u>	<u>118,000</u>	<u>62,540</u>	<u>113%</u>	<u>103,040</u>	<u>689%</u>	
<b>TOTAL SOURCES</b>	<b>243,795</b>	<b>243,795</b>	<b>-</b>	<b>76,763</b>	<b>376,538</b>	<b>132,743</b>	<b>54%</b>	<b>299,775</b>	<b>391%</b>	
<b>EXPENDITURES:</b>										
PAYROLL & RELATED EXPENSES	82,395	82,395	-	16,479	73,538	(8,857)	-11%	57,059	346%	
OFFICE/PRINTING EXPENSES	3,000	3,000	-	-	3,000	-	0%	3,000	#DIV/0!	
ARTS COUNCIL	52,460	52,460	6,000	13,400	115,000	62,540	119%	101,600	758%	
ADMINISTRATIVE COST	3,000	3,000	560	1,560	3,000	-	0%	1,440	92%	
CULTURAL EVENTS	<u>102,940</u>	<u>102,940</u>	<u>16,750</u>	<u>45,324</u>	<u>182,000</u>	<u>79,060</u>	<u>77%</u>	<u>136,676</u>	<u>302%</u>	
<b>TOTAL EXPENDITURES</b>	<b>243,795</b>	<b>243,795</b>	<b>23,310</b>	<b>76,763</b>	<b>376,538</b>	<b>132,743</b>	<b>196%</b>	<b>299,775</b>	<b>1152%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,310)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	

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

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

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

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

Town of Kiawah Island  
Five Year Capital Improvements Plan

<u>Capital Expenditures</u>	<u>Annualized FY2021</u>	<u>Budget FY2022</u>	<u>Projected FY2023</u>	<u>Projected FY2024</u>	<u>Projected FY2025</u>	<u>Projected FY2026</u>
Beach Renourishment	-	-	-	-	-	1,000,000
Wet Trash/Recycling Center	11,250	-	-	-	-	-
KI Parkway Resurfacing	314,378	-	-	-	-	-
KI Parkway Landscape Design	25,000	-	-	-	-	-
KI Parkway Landscaping	540,000	-	-	-	-	-
Safety Improvements on Beachwalker Drive	16,500	100,000	-	-	-	-
Municipal Center Landscaping	-	50,000	-	-	-	-
Municipal Center Garage/Car Wash Station		150,000	-	-	-	-
Vehicles						
· Administration	-		-	45,000	-	-
· Building Department	-	40,000	-	-	-	40,000
· Code Enforcement	-	-	-	40,000	50,000	-
· Public Works	-	50,000	-	-	-	-
· Wildlife/Turtle Patrol	-	-	40,000	-	40,000	-
<b>Total Capital Expenditures</b>	<b>\$ 907,128</b>	<b>\$ 390,000</b>	<b>\$ 40,000</b>	<b>\$ 85,000</b>	<b>\$ 90,000</b>	<b>\$ 1,040,000</b>



Tab | 4

---

## **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 First Nine Months Ended 03/31/2021

**DATE:** 4/26/2021

## Overview:

Presented here is the Town's Balance Sheet as of March 31, 2021 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. The current year budget has been amended on December 1, 2020; the amended totals are reflected in the attached report.

As of March 31, 2021, the Town's governmental funds combined have ending fund balance of approximately \$21.4M, an increase of approximately \$719K from June 30, 2020. Of this amount approximately 53%, or \$11.4M is available for spending at the Town's discretion (unassigned fund balance).

Due to uncertainties related to COVID-19 pandemic, the Town Council adopted the FY2021 budget with very conservative revenue projections. The first, second and third quarter revenues were projected with the assumption the Town will receive 50% and 75% respectively of the actual collection from the first and second quarters of last year and 100% of the third quarter of fiscal year 2019 in the tourists generated revenue sources. Almost all revenue sources have exceeded our projections. Overall, consolidated revenues for the first nine months of \$8.1M are approximately at 98% of total budgeted revenues. The only revenue source that falls below the budget is interest revenue.

With 75% of the year lapsed at the end of March, expenditures to date are approximately \$7.4M, or 76% of total budgeted expenditures. Overall, expenditures are reasonable and in line with the budget with the exception of capital expenditures. This line item will have a negative variance of approximately \$200K related to delays in the final payments for KI Parkway resurfacing and change order for the Parkway landscaping project.

Town of Kiawah Island

Balance Sheet - Governmental Funds

Unaudited

Modified Cash Basis

March 31, 2021

	GENERAL FUND	SPECIAL FUNDS COMBINED	CAPITAL FUND	TOTAL FUNDS
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 11,380,125		\$ -	\$ 11,380,125
Cash and Cash Equivalents, Restricted	-	5,093,157	4,910,806	10,003,963
Accounts Receivable	154,053	-	-	154,053
Prepaid Item	19,500	-	-	19,500
<b>TOTAL ASSETS</b>	<b>11,553,678</b>	<b>5,093,157</b>	<b>4,910,806</b>	<b>21,557,640</b>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Liabilities	35,981	441	-	36,422
Municipal Court Fines and Assessments Payable	-	-	-	-
Unearned Revenue	8,629	-	-	8,629
<b>TOTAL LIABILITIES</b>	<b>44,610</b>	<b>441</b>	<b>-</b>	<b>45,051</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	137,205	-	-	137,205
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>137,205</b>	<b>-</b>	<b>-</b>	<b>137,205</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>181,815</b>	<b>441</b>	<b>-</b>	<b>182,256</b>
<b>FUND BALANCES</b>				
Restricted:				
Tourism Related Expenditures & Capital Improvements	-	5,069,707	4,910,806	9,980,512
Victims' Assistance	-	23,009	-	23,009
Unrestricted	11,371,863	-	-	11,371,863
<b>TOTAL FUND BALANCES</b>	<b>11,371,863</b>	<b>5,092,716</b>	<b>4,910,806</b>	<b>21,375,384</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 11,553,678</b>	<b>\$ 5,093,157</b>	<b>\$ 4,910,806</b>	<b>\$ 21,557,640</b>

Town of Kiawah Island  
Budget to Actuals  
For the Nine Months Ended 03/31/21  
Modified Cash Basis /Unaudited

	Quarter					
	ACTUALS	AMENDED BUDGET	VARIANCE	YTD ACTUALS	TOTAL AMENDED BUDGET	VARIANCE
Revenue:						
Building Permits	\$ 465,528	\$ 107,408	\$ 358,120	\$ 895,159	\$ 664,493	\$ 230,666
Business Licenses	2,105,575	1,800,000	305,575	2,361,624	1,867,184	494,440
STR Application Fees	323,204	350,000	(26,796)	363,900	400,000	(36,100)
Franchisee Fees	491,692	450,000	41,692	746,214	856,184	(109,970)
Local Option Tax	137,361	101,885	35,476	469,259	602,567	(133,308)
State ATAX	420,103	312,178	107,925	1,496,236	1,688,275	(192,039)
Local ATAX	199,708	159,440	40,268	703,298	858,938	(155,640)
County ATAX	-	-	-	-	-	-
Hospitality Tax	90,876	77,503	13,373	319,819	457,985	(138,166)
Environmental Services	665	1,000	(335)	591,422	600,000	(8,578)
Interest	6,234	35,000	(28,766)	34,203	140,000	(105,797)
Other	65,630	40,000	25,630	150,120	160,000	(9,880)
Total Revenue	4,306,576	3,434,415	872,161	8,131,254	8,295,626	(164,372)
Expenses:						
Salaries/Regular Employees	342,259	336,785	(5,474)	967,815	1,287,140	(319,325)
Overtime	1,124	875	(249)	1,586	3,500	(1,914)
Benefits	67,202	77,594	10,392	265,373	390,376	(125,003)
Payroll Tax	34,653	31,386	(3,267)	92,734	125,543	(32,809)
Employee Subtotal	445,238	446,640	1,402	1,327,508	1,806,559	(479,051)
Public Safety/Payroll and Related/ Off Duty Deputies	82,057	71,113	(10,945)	326,507	439,014	(112,507)
Public Safety/CCSO Contract	104,723	86,470	(18,253)	194,650	345,880	(151,230)
STR Code Enforcement	72,145	72,145	-	280,334	288,580	(8,246)
Utilities & Supplies	40,167	66,336	26,169	107,633	265,343	(157,710)
Advertising	1,492	3,000	1,508	5,359	4,500	859
Communications	15,252	12,955	(2,297)	48,885	51,820	(2,935)
Waste Management	275,994	278,520	2,526	733,078	1,034,080	(301,002)
Insurance	-	-	-	138,777	140,556	(1,779)
Professional Services	36,770	27,750	(9,020)	104,039	111,000	(6,961)
Consultants	16,166	20,375	4,209	100,969	161,500	(60,531)
Maintenance	113,094	117,286	4,192	350,146	469,145	(118,999)
Travel	11,520	13,325	1,805	24,799	53,300	(28,501)
Rentals	7,893	10,250	2,357	28,757	41,000	(12,243)
Tourism & Recreations	594,145	680,893	86,748	1,057,623	1,523,572	(465,949)
Contributions	-	-	-	-	150,000	(150,000)
Other	173,252	161,736	(11,516)	388,460	246,945	141,515
Capital Outlay:						
Infrastructure	110,063	-	(110,063)	174,441	-	174,441
Landscaping	-	-	-	-	500,000	(500,000)
Other	-	-	-	-	66,544	(66,544)
Debt Service	-	-	-	2,020,305	2,025,916	(5,611)
Total Expenses	2,099,971	2,068,794	(31,177)	7,412,270	9,725,254	(2,312,984)
Net Changes in Fund Balance	(1,224,235)	1,365,621	903,339	718,984	(1,429,628)	2,148,612