

Town of Kiawah Island
 Budget FY2023 to Annualized Budget FY2022
 All Funds Consolidated
 Cash Basis

	Budgeted Sources & Uses							
	Actuals FY 2021	Budgeted FY2022	Annualized FY2022	Budget FY2023	FY2022 Annualized Variance \$	FY2022 Annualized Variance %	FY2021 Actuals Variance \$	FY2021 Actuals Variance %
Revenues*:								
Building Permits	\$ 1,217,867	\$ 900,000	\$ 1,500,000	\$ 1,200,000	\$ (300,000)	-20%	\$ (17,867)	-1%
Building Permits/Special Projects	322,051	100,000	305,197	500,000	194,803	64%	177,949	55%
Business Licenses	3,386,599	2,695,000	3,200,000	3,200,000	-	0%	(186,599)	-6%
Franchisee Fees	964,496	860,000	970,000	970,000	-	0%	5,504	1%
Local Option tax	760,172	597,453	768,382	768,382	-	0%	8,210	1%
State ATAX	2,802,651	1,617,505	2,324,696	2,100,000	(224,696)	-10%	(702,651)	-25%
Local ATAX	1,384,691	986,392	1,296,920	1,050,000	(246,920)	-19%	(334,691)	-24%
County ATAX	484,000	200,000	518,768	420,000	(98,768)	-19%	(64,000)	-13%
Hospitality Tax	667,602	576,884	748,857	600,000	(148,857)	-20%	(67,602)	-10%
Solid Waste Fees	596,087	610,000	610,000	610,000	-	0%	13,913	2%
Interest	38,087	34,000	35,000	35,000	-	0%	(3,087)	-8%
Other	160,585	160,000	174,000	187,000	13,000	7%	26,415	16%
One Time -ARP Funding	-	-	440,343	440,343	-	0%	440,343	N/A
Total Revenues	\$ 12,784,888	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ (811,438)	-6%	\$ (1,144,506)	-9%
Expenses:								
Salaries	1,292,561	1,390,994	1,570,690	1,901,847	331,157	21%	609,286	47%
Overtime	2,046	3,867	3,300	4,400	1,100	33%	2,354	115%
Benefits	344,480	437,968	490,342	634,830	144,489	29%	290,350	84%
Payroll Tax	116,480	131,063	139,236	174,879	35,643	26%	58,399	50%
Employee Subtotal	1,755,567	1,963,891	2,203,568	2,715,957	512,389	23%	960,390	55%
Public Safety/Payroll and Related Cost/ Off Duty Deputies	430,561	439,631	439,631	511,202	71,571	16%	80,641	19%
Public Safety/CCSO Contract	384,217	356,624	356,624	441,808	85,184	24%	57,591	15%
STR Code Enforcement	299,018	288,580	288,580	288,580	-	0%	(10,438)	-3%
Beach Patrol	325,699	327,674	388,687	584,000	195,313	50%	258,301	79%
Utilities & Supplies	232,497	251,400	244,707	248,000	3,293	1%	15,503	7%
Communications	59,797	68,320	74,577	76,360	1,783	2%	16,563	28%
Waste Management	1,084,601	1,053,000	1,103,000	1,203,000	100,000	9%	118,399	11%
Insurance	138,781	150,824	155,936	172,769	16,833	11%	33,988	24%
Professional Services	152,464	141,000	146,900	146,900	-	0%	(5,564)	-4%
Consultants	170,224	211,000	274,966	345,665	70,699	26%	175,441	103%
Maintenance	435,529	471,800	503,724	528,350	24,626	5%	92,821	21%
Travel & Training	33,607	54,000	41,900	112,270	70,370	168%	78,663	234%
Rentals	38,458	45,000	42,000	45,000	3,000	7%	6,542	17%
Tourism & Recreations	1,670,920	2,032,283	2,181,273	2,001,200	(180,073)	-8%	330,280	20%
Contributions	150,023	200,000	201,800	200,000	(1,800)	-1%	49,977	33%
Other	261,191	341,434	367,175	404,920	37,745	10%	143,729	55%
Capital Outlay:								
Building	-	150,000	276,984	150,000	(126,984)	-46%	150,000	N/A
Infrastructure and Landscaping	704,079	100,000	330,000	900,000	570,000	173%	195,921	28%
Vehicles	35,839	90,000	99,491	120,000	20,509	21%	84,161	235%
Other	66,972	40,000	50,000	70,000	20,000	40%	3,028	5%
MUSC Pledge	-	-	200,000	200,000	-	0%	200,000	N/A
Total Expenses	8,430,044	8,776,462	9,971,523	11,465,980	1,494,457	15%	3,035,936	36%
Net Changes in Fund Balance	\$ 4,354,844	\$ 560,772	\$ 2,920,640	\$ 614,745	\$ (2,305,896)	79%	\$ (3,740,099)	-86%

TOWN OF KIAWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/23
 ALL FUNDS

	2022-2023 Budget										
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Emergency Fund Budget	Total Funds Budget
Revenues & Other Sources :											
Accommodations Tax	\$ 85,000	\$ 2,015,000	\$ 420,000	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,570,000
Hospitality Tax	-	-	-	-	-	600,000	-	-	-	-	600,000
Aid to subdivisions	47,000	-	-	-	-	-	-	-	-	-	47,000
Zoning Permits	10,000	-	-	-	-	-	-	-	-	-	10,000
Business License Revenue	3,200,000	-	-	-	-	-	-	-	-	-	3,200,000
Building Permits	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Building Permits/Special Projects	500,000	-	-	-	-	-	-	-	-	-	500,000
Local Option Sales Tax	768,382	-	-	-	-	-	-	-	-	-	768,382
Franchise Fee - Electric	430,000	-	-	-	-	-	-	-	-	-	430,000
Franchise Fee -Beach	400,000	-	-	-	-	-	-	-	-	-	400,000
Franchise Fee - Other	140,000	-	-	-	-	-	-	-	-	-	140,000
Fines & Forfeitures	30,000	-	-	-	-	-	10,000	-	-	-	40,000
Interest Revenue	10,000	2,000	2,000	6,000	-	5,000	-	-	9,000	1,000	35,000
Solid Waste Collections	610,000	-	-	-	-	-	-	-	-	-	610,000
Beverage Tax / Permits	-	-	-	-	45,000	-	-	-	-	-	45,000
Miscellaneous Revenue	35,000	-	-	-	-	-	-	10,000	-	-	45,000
One-Time APR Funding	440,343	-	-	-	-	-	-	-	-	-	440,343
Transfers In	-	-	-	-	-	-	-	416,181	380,000	330,000	1,126,181
Total Revenues & Other Sources	7,905,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	426,181	389,000	331,000	13,206,906
Expenditures & Uses :											
Salary and Benefits/Regular Employees	2,419,053	-	-	223,723	-	-	-	73,181	-	-	2,715,957
Salary and Benefits/Deputies	56,280	387,358	-	67,564	-	-	-	-	-	-	511,202
Public Safety/CCSO Contract	66,271	312,642	-	62,894	-	-	-	-	-	-	441,808
STR Code Enforcement	288,580	-	-	-	-	-	-	-	-	-	288,580
Beach Patrol	-	467,200	116,800	-	-	-	-	-	-	-	584,000
Utilities & Supplies	134,500	-	35,000	2,500	-	73,000	-	3,000	-	-	248,000
Communication	76,360	-	-	-	-	-	-	-	-	-	76,360
Waste Management	1,120,000	-	30,000	53,000	-	-	-	-	-	-	1,203,000
Professional Services	146,900	-	-	-	-	-	-	-	-	-	146,900
Consulting	295,665	-	-	-	-	-	-	50,000	-	-	345,665
Maintenance	368,050	-	26,900	-	-	133,400	-	-	-	-	528,350
Insurance	172,769	-	-	-	-	-	-	-	-	-	172,769
Travel & Training	112,270	-	-	-	-	-	-	-	-	-	112,270
Rentals	45,000	-	-	-	-	-	-	-	-	-	45,000
Tourism Related Cost	-	1,437,300	260,900	6,000	-	-	-	297,000	-	-	2,001,200
Contributions	200,000	-	-	-	-	-	-	-	-	-	200,000
Capital Outlay	406,750	-	-	455,250	-	378,000	-	-	-	-	1,240,000
Other	491,920	-	-	-	-	-	10,000	3,000	-	-	504,920
Contingency	100,000	-	-	-	-	-	-	-	-	-	100,000
Transfers Out	168,000	-	-	646,181	50,000	262,000	-	-	-	-	1,126,181
Total Expenditures & Uses	6,668,368	2,604,500	469,600	1,517,112	50,000	846,400	10,000	426,181	-	-	12,592,161
Change in Fund Balance	\$ 1,237,356	\$ (587,500)	\$ (47,600)	\$ (461,112)	\$ (5,000)	\$ (241,400)	\$ -	\$ -	\$ 389,000	\$ 331,000	\$ 614,744

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 - 6/30/21 AUDITED	\$ 12,756,419	\$ 1,095,313	\$ 1,316,464	\$ 807,426	\$ 9,674	\$ 1,071,464	\$ 21,150	\$ -	\$ 5,371,752	\$ 410,459	\$ 22,860,121
SOURCES:											
REVENUES	8,049,820	2,176,196	519,768	1,302,920	45,000	751,357	10,000	10,000	4,000	1,000	12,870,061
TRANSFERS IN	-	-	-	-	-	-	-	356,809	459,155	409,155	1,225,120
TOTAL	8,049,820	2,176,196	519,768	1,302,920	45,000	751,357	10,000	366,809	463,155	410,155	13,685,025
USES:											
EXPENDITURES	5,281,964	2,178,173	621,987	493,119	-	205,609	10,000	358,931	-	-	9,149,782
CAPITAL OUTLAY	475,975	-	-	148,500	-	132,000	-	-	-	-	756,475
TRANSFERS OUT	118,000	-	-	735,577	50,000	321,543	-	-	-	-	1,225,120
TOTAL	5,875,939	2,178,173	621,987	1,377,196	50,000	659,152	10,000	358,931	-	-	11,131,377
ENDING FUND BALANCE - 6/30/22 PROJECTED	14,930,300	1,093,336	1,214,245	733,150	4,674	1,163,669	21,150	-	5,834,907	820,614	25,413,769
SOURCES:											
REVENUES	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	10,000	9,000	1,000	12,082,725
TRANSFERS IN	-	-	-	-	-	-	-	416,181	380,000	330,000	1,126,181
TOTAL	7,907,725	2,017,000	422,000	1,056,000	45,000	605,000	10,000	426,181	389,000	331,000	12,877,906
USES:											
EXPENDITURES	6,095,619	2,604,500	469,600	415,681	-	206,400	10,000	426,181	-	-	10,227,981
CAPITAL OUTLAY	406,750	-	-	455,250	-	378,000	-	-	-	-	1,240,000
TRANSFERS OUT	168,000	-	-	646,181	50,000	262,000	-	-	-	-	1,126,181
TOTAL	6,670,369	2,604,500	469,600	1,517,112	50,000	846,400	10,000	426,181	-	-	12,594,162
NET CHANGE	1,237,356	(587,500)	(47,600)	(461,112)	(5,000)	(241,400)	-	0	389,000	331,000	614,745
ENDING FUND BALANCE - 6/30/23 BUDGETED	\$ 16,167,656	\$ 505,836	\$ 1,166,645	\$ 272,038	\$ (329)	\$ 922,269	\$ 21,150	\$ -	\$ 6,223,907	\$ 1,151,614	\$ 26,028,514

Town of Kiawah Island
Five Year Projections

Revenues:	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Building Permits	\$ 900,000	\$ 1,500,000	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000	\$ 800,000	\$ 600,000
Building Permits/Special Projects	100,000	305,197	500,000	-	-	-	-
Business Licenses	2,295,000	2,800,000	2,800,000	2,500,000	2,500,000	2,200,000	2,200,000
STR Application Fees	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Franchisee Fees	860,000	970,000	970,000	970,000	970,000	970,000	970,000
Local Option Tax	597,453	768,382	768,382	776,065	783,826	791,664	799,581
State ATAX	1,617,505	2,324,696	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Local ATAX	986,392	1,296,920	1,050,000	1,060,500	1,071,105	1,081,816	1,092,634
County ATAX	200,000	518,768	420,000	424,200	428,442	432,726	437,054
Hospitality Tax	576,884	748,857	600,000	606,000	612,060	618,181	624,362
Solid Waste Fee	610,000	610,000	610,000	610,000	610,000	610,000	610,000
Inte	34,000	35,000	35,000	50,000	90,000	90,000	90,000
Other	160,000	174,000	187,000	187,000	187,000	160,000	160,000
One Time -ARP Funding	-	440,343	440,343	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ 10,904,765	\$ 10,794,643	\$ 10,318,020	\$ 10,168,900
Expenses*:							
Salaries	1,390,994	1,570,690	1,901,847	1,996,939	2,096,786	2,201,626	2,311,707
Overtime	3,867	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,968	490,342	634,830	666,572	699,901	734,896	771,640
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	1,963,891	2,203,568	2,715,957	2,848,282	2,988,946	3,136,643	3,291,725
Public Safety/Payroll and Related Cost/ Off Duty Deputies	439,631	439,631	511,202	520,000	520,000	520,000	520,000
Public Safety/CCSO Contract	356,624	356,624	441,808	416,832	373,559	379,432	397,763
In House Police Department	-	-	-	-	-	-	-
STR Code Enforcement	288,580	288,580	288,580	600,000	600,000	600,000	600,000
Beach Patrol	327,674	388,687	584,000	584,000	584,000	584,000	584,000
Utilities & Supplies	251,400	244,707	248,000	250,000	262,500	275,625	289,406
Communications	68,320	74,577	76,360	80,000	80,000	80,000	80,000
Waste Management	1,053,000	1,103,000	1,203,000	1,500,000	1,500,000	1,500,000	1,500,000
Insurance	150,824	155,936	172,769	190,046	209,050	229,955	252,951
Professional Services	141,000	146,900	146,900	150,000	150,000	150,000	150,000
Consultants	211,000	274,966	345,665	200,000	200,000	200,000	200,000
Maintenance	471,800	503,724	528,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	112,270	65,000	68,250	71,663	75,246
Rentals	45,000	42,000	45,000	50,000	50,000	50,000	50,000
Tourism & Recreations	2,032,283	2,181,273	2,001,200	1,500,000	1,500,000	1,500,000	1,500,000
Contributions	200,000	201,800	200,000	200,000	200,000	200,000	200,000
Other	341,434	367,175	404,920	400,000	400,000	400,000	400,000
Capital Outlay							
Buildings	150,000	276,984	150,000	-	-	-	-
Infrastructure	100,000	330,000	900,000	-	-	-	-
Vehicles	90,000	99,491	120,000	40,000	40,000	40,000	40,000
Other	40,000	50,000	70,000	30,000	-	-	-
MUSC Pledge	-	200,000	200,000	200,000	400,000	-	-
Total Expenses	8,776,462	9,971,523	11,465,980	10,334,160	10,661,805	10,479,593	10,721,480
Revenue Less Expenses	\$ 560,772	\$ 2,920,640	\$ 614,745	\$ 570,606	\$ 132,838	\$ (161,573)	\$ (552,580)

Town of Kiawah Island
Five Year Projections

Revenues:	Budgeted FY2022	Annualized FY2022	Budgeted FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Building Permits	\$ 900,000	\$ 1,500,000	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000	\$ 800,000	\$ 600,000
Building Permits/Special Projects	100,000	305,197	500,000	-	-	-	-
Business Licenses	2,295,000	2,800,000	2,800,000	2,500,000	2,500,000	2,200,000	2,200,000
STR Application Fees	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Franchisee Fees	860,000	970,000	970,000	970,000	970,000	970,000	970,000
Local Option Tax	597,453	768,382	768,382	776,065	783,826	791,664	799,581
State ATAX	1,617,505	2,324,696	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Local ATAX	986,392	1,296,920	1,050,000	1,060,500	1,071,105	1,081,816	1,092,634
County ATAX	200,000	518,768	420,000	424,200	428,442	432,726	437,054
Hospitality Tax	576,884	748,857	600,000	606,000	612,060	618,181	624,362
Solid Waste Fee	610,000	610,000	610,000	610,000	610,000	610,000	610,000
Inte	34,000	35,000	35,000	50,000	90,000	90,000	90,000
Other	160,000	174,000	187,000	187,000	187,000	160,000	160,000
One Time -ARP Funding	-	440,343	440,343	-	-	-	-
Total Revenue	\$ 9,337,234	\$ 12,892,163	\$ 12,080,725	\$ 10,904,765	\$ 10,794,643	\$ 10,318,020	\$ 10,168,900
Expenses*:							
Salaries	1,390,994	1,570,690	1,901,847	1,996,939	2,096,786	2,201,626	2,311,707
Overtime	3,867	3,300	4,400	5,000	5,000	5,000	5,000
Benefits	437,968	490,342	634,830	666,572	699,901	734,896	771,640
Payroll Tax	131,063	139,236	174,879	179,770	187,259	195,122	203,378
Employee Subtotal	1,963,891	2,203,568	2,715,957	2,848,282	2,988,946	3,136,643	3,291,725
Public Safety/Payroll and Related Cost/ Off Duty Deputies	439,631	439,631	511,202	285,114	285,114	-	-
Public Safety/CCSO Contract	356,624	356,624	441,808	-	-	-	-
In House Police Department	-	-	-	1,070,303	1,035,103	1,457,727	1,566,161
STR Code Enforcement	288,580	288,580	288,580	-	-	-	-
Beach Patrol	327,674	388,687	584,000	584,000	584,000	584,000	584,000
Utilities & Supplies	251,400	244,707	248,000	250,000	262,500	275,625	289,406
Communications	68,320	74,577	76,360	80,000	80,000	80,000	80,000
Waste Management	1,053,000	1,103,000	1,203,000	1,500,000	1,500,000	1,500,000	1,500,000
Insurance	150,824	155,936	172,769	190,046	209,050	229,955	252,951
Professional Services	141,000	146,900	146,900	150,000	150,000	150,000	150,000
Consultants	211,000	274,966	345,665	200,000	200,000	200,000	200,000
Maintenance	471,800	503,724	528,350	510,000	535,500	562,275	590,389
Travel & Training	54,000	41,900	112,270	65,000	68,250	71,663	75,246
Rentals	45,000	42,000	45,000	50,000	50,000	50,000	50,000
Tourism & Recreations	2,032,283	2,181,273	2,001,200	1,500,000	1,500,000	1,500,000	1,500,000
Contributions	200,000	201,800	200,000	200,000	200,000	200,000	200,000
Other	341,434	367,175	404,920	400,000	400,000	400,000	400,000
Capital Outlay							
Buildings	150,000	276,984	150,000	-	-	-	-
Infrastructure	100,000	330,000	900,000	-	-	-	-
Vehicles	90,000	99,491	120,000	40,000	40,000	40,000	40,000
Other	40,000	50,000	70,000	30,000	-	-	-
MUSC Pledge	-	200,000	200,000	200,000	400,000	-	-
Total Expenses	8,776,462	9,971,523	11,465,980	10,152,745	10,488,463	10,437,888	10,769,877
Revenue Less Expenses	\$ 560,772	\$ 2,920,640	\$ 614,745	\$ 752,021	\$ 306,180	\$ (119,869)	\$ (600,978)

Town Of Kiawah Island Projected Departmental Expenses

	Annualized FY 2022	Budget FY 2023	Change	%
Administration	\$782,137	\$989,560	\$ 207,423	27%
Communications	266,670	373,543	106,873	40%
Community Development Services	549,304	646,081	96,777	18%
Council	12,667	16,000	3,333	26%
Court	27,815	27,909	95	0%
Environmental	556,720	620,245	63,525	11%
Finance	727,936	753,413	25,477	3%
Infrastructure, CERT	488,153	994,468	506,315	104%
Operations	2,920,049	3,135,981	215,932	7%
Planning	136,308	349,285	212,977	156%
Deputies	820,255	977,010	156,755	19%
Public Safety	255,493	336,727	81,234	32%
Public Works	142,543	171,958	29,415	21%
	\$7,686,050	\$9,392,180	\$ 1,706,130	22%

TOWN OF KIAWAH ISLAND
BUDGET DRAFT FOR YEAR ENDED 6/30/23
GENERAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 2,295,000	\$ 327,122	\$ 2,800,000	2,800,000	\$ 505,000	22%	\$ -	0%	Based on FY2019-FY21 averages
STR APPLICATION FEES	400,000	26,253	400,000	400,000	-	0%	-	0%	Based on current year actuals
STATE ACCOMMODATIONS TAX	85,000	83,150	150,000	85,000	-	0%	(65,000)	-43%	First \$25K plus 5% of SATAX
AID TO SUBDIVISION	35,000	11,232	44,000	47,000	12,000	34%	3,000	7%	Based on estimates from the State
SOLID WASTE REVENUE	610,000	601,436	610,000	610,000	-	0%	-	0%	Based on number of subscribers for different service types
PLANNING FEES	10,000	6,800	10,000	10,000	-	0%	-	0%	Based on current year actuals
BUILDING PERMITS	900,000	1,067,983	1,500,000	1,200,000	300,000	33%	(300,000)	-20%	Based on prior year averages
BUILDING PERMITS/SPECIAL PROJECTS	100,000	305,197	305,197	500,000	400,000	400%	194,803	64%	Permitting for Seafields and final phase of the Cape
LOCAL OPTIONS SALES TAX	597,453	484,486	768,382	768,382	170,929	29%	-	0%	Based on FY2019-FY21 averages
FRANCHISE FEE - ELECTRIC	420,000	-	430,000	430,000	10,000	2%	-	0%	Based on current year actuals
FRANCHISE FEE - BEACH SERVICE	300,000	236,575	400,000	400,000	100,000	33%	-	0%	\$300k or 30% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	140,000	76,053	140,000	140,000	-	0%	-	0%	Based on the contracts with AT&T, Comcast, KIGR
COURT FEES, FINES & FORF	25,000	18,629	30,000	30,000	5,000	20%	-	0%	Based on CY actuals
INTEREST REVENUE	10,000	4,995	10,000	10,000	-	0%	-	0%	Approximately 0.02% rate of return on investments
MISCELLANEOUS REVENUE	35,000	18,617	35,000	35,000	-	0%	-	0%	Based on CY actuals
ONE TIME -APR FUNDING	-	440,343	440,343	440,343	440,343	-100%	-	0%	ARP Payment in CY
TOTAL REVENUES	\$ 5,962,453	\$ 3,708,871	\$ 8,072,922	\$ 7,905,725	\$ 1,943,272	33%	(167,197)	-2%	
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	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
EXPENDITURES:									
SALARIES	1,390,994	873,712	1,570,690	1,901,847	510,853	37%	331,157	21%	Salaries for 23 current employees plus 1 new position
OVERTIME	3,867	2,043	3,300	4,400	533	14%	1,100	33%	
BENEFITS	437,968	251,973	490,342	634,830	196,863	45%	144,489	29%	
PAYROLL TAXES	131,063	73,164	139,236	174,879	43,816	33%	35,643	26%	
SALARIES, PR TAXES & BENEF/DEPUTIES	439,631	274,119	439,631	511,202	71,571	16%	71,571	16%	Salaries for off duty deputies.
DEPUTIES CONTRACTED WITH CCSO	356,624	244,758	356,624	441,808	85,184	24%	85,184	24%	Deputies contracted with CCSO
STR CODE ENFORCEMENT	288,580	232,237	288,580	288,580	-	0%	-	0%	Contract with Island Services for after hours code enforcement
BEACH PATROL	327,674	133,652	388,687	584,000	256,326	78%	195,313	50%	Contract with Island Services for beach patrol
UTILITIES & SUPPLIES:									
UTILITIES	150,000	55,940	150,000	150,000	-	0%	-	0%	Based on current year actuals and increase for new landscaping
GENERAL	65,400	44,001	71,707	72,400	7,000	11%	693	1%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	36,000	16,465	23,000	25,600	(10,400)	-29%	2,600	11%	Estimate for sound equipment in Council chambers, upgrades to security system
ADVERTISING	14,100	3,572	14,900	14,900	800	6%	-	0%	Based on current year actuals
COMMUNICATION									
CELL PHONES & IPADS	14,320	13,109	20,577	22,360	8,040	56%	1,783	9%	Based on current year actuals for Town's employees
REGULAR PHONES	54,000	35,291	54,000	54,000	-	0%	-	0%	Cost for landline, internet and cable
WASTE MANAGEMENT	1,053,000	646,670	1,103,000	1,203,000	150,000	14%	100,000	9%	Based on Carolina Waste contract
PRINTING	47,700	18,518	36,200	47,200	(500)	-1%	11,000	30%	Based on current year actuals
PROFESSIONAL SERVICES	141,000	125,275	146,900	146,900	5,900	4%	-	0%	Town Attorney, Prosecutor and annual audit
CONSULTING	211,000	105,415	274,966	345,665	134,665	64%	70,699	26%	Estimate for various consulting work
MAINTENANCE									Building maint., Island wide landscaping and road maint., and software maint.
SOFTWARE	170,300	120,328	178,000	195,850	25,550	15%	17,850	10%	
BUILDING & VEHICLES	80,500	43,420	74,500	101,500	21,000	26%	27,000	36%	
LANDSCAPING	221,000	137,678	251,224	231,000	10,000	5%	(20,224)	-8%	
INSURANCE	150,824	154,514	155,936	172,769	21,945	15%	16,833	11%	
TRAVEL & TRAINING	54,000	18,108	41,900	112,270	58,270	108%	70,370	168%	Based on current year actuals
RENTALS	45,000	23,252	42,000	45,000	-	0%	3,000	7%	Based on contracts.
TOURISM & RECREATIONS	229,100	105,147	219,100	266,900	37,800	16%	47,800	22%	
CONTRIBUTIONS	200,000	1,800	201,800	200,000	-	0%	(1,800)	-1%	
CAPITAL OUTLAY	380,000	268,734	756,475	1,240,000	860,000	226%	483,525	64%	
OTHER	145,984	85,198	174,075	197,820	51,836	36%	23,745	14%	Based on current year actuals
MUSC PLEDGE	-	200,000	200,000	200,000	200,000	N/A	-	0%	MUSC Pledge of \$1M
CONTINGENCY	100,000	100,000	100,000	100,000	-	0%	-	NA	
TOTAL EXPENDITURES	6,939,629	4,408,093	7,967,350	9,686,680	2,755,552	40%	2,231,719	28%	
ALLOCATION TO SATAX	485,000	-	523,000	1,167,200	682,200	141%	644,200	123%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	577,674	371,940	607,320	469,600	(108,074)	-19%	(137,720)	-23%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	554,939	110,129	766,387	868,431	313,492	56%	102,044	13%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	286,750	151,917	381,609	584,400	297,650	104%	202,791	53%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	73,538	5,587	45,931	123,181	49,643	68%	77,250	168%	
TOTAL NET EXPENDITURES	4,961,728	3,774,107	5,689,035	6,473,868	1,234,911	25%	784,833	14%	
OTHER FINANCING USES/SOURCES:									
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	-	118,000	168,000	50,000	42%	50,000	42%	
EXCESS OF REVENUES OVER EXPENDITURES	882,725	-	2,265,887	1,263,857	381,132	43%	(1,002,030)	-44%	
TOTAL OTHER FINANCING USES/ SOURCES	1,000,725	-	2,383,887	1,431,857	431,132	43%	(952,030)	-40%	
TOTAL EXPENDITURES & OTHER USES	\$ 5,962,453	\$ 3,774,107	\$ 8,072,922	\$ 7,905,724	\$ 1,943,272	33%	\$ (167,198)	-2%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40200 - ADMINISTRATION									
TOWN ADMINISTRATION									
SALARIES - REGULAR EMPLOYEES	\$ 249,625	\$ 163,990	\$ 249,512	\$ 369,797	\$ 120,172	48%	\$ 120,285	48%	Salaries for Town Administrator, clerk and 8% aggregated total for salary adjustments
OVERTIME	1,200	87	100	1,200	-	0%	1,100	1100%	
BONUS	5,000	7,530	8,000	5,000	-	0%	(3,000)	-38%	
EMPLOYEE BENEFITS	18,000	5,856	5,856	20,000	2,000	11%	14,144	242%	\$5K Christmas Gifts, \$3K annually EAP Cost, Employee Appreciation Events - \$10K
INSURANCE - MEDICAL	10,783	15,929	10,322	11,256	473	4%	934	9%	
FICA ER MATCH	19,230	8,085	19,078	28,289	9,059	47%	9,212	48%	
RETIREMENT MATCH	47,628	15,367	50,014	73,818	26,190	55%	23,803	48%	
TUITION REIMBURSEMENT	-	-	-	5,000	5,000	100%	5,000	100%	50% tuition reimbursement
WORKERS COMPENSATION COSTS	30,000	15,594	20,000	30,000	-	0%	10,000	50%	
CATERING COSTS	20,000	14,624	10,255	20,000	-	0%	9,745	95%	Christmas Dinner - \$20K
PROFESSIONAL SERVICES	115,000	99,375	120,000	120,000	5,000	4%	-	0%	Town Attorney - \$90K + \$10K additional legal services not covered under Town Attorney contract, Town Prosecutor - \$10K, \$5K misc professional services
CONSULTANTS	10,000	10,313	15,000	10,000	-	0%	(5,000)	-33%	Other consultant work - \$10K
TELEPHONE-CELL	2,400	2,381	3,200	3,200	800	33%	-	0%	Based on cost for 1 cell phone, iPads and mifi
TRAVEL & TRAINING	12,000	6,937	5,000	12,000	-	0%	7,000	140%	Estimate SCAPA, ICMA,SCCCMA (Stephanie T)
DUES	4,000	300	4,000	4,000	-	0%	-	0%	Estimate SCAPA, ICMA, SCCCMA, ULI (Stephanie T) & training for Petra (Clerk Institute)
SUBSCRIPTIONS	1,000	449	1,000	1,000	-	0%	-	0%	Based on current year actuals
ADVERTISING COSTS	4,000	2,161	4,000	4,000	-	0%	-	0%	Estimate for advertising
COMMUNITY ACTIVITIES	19,000	275	5,000	19,000	-	0%	14,000	280%	Disaster Awareness Day - \$7K, Volunteer Appreciation Event - \$7K; and \$5K other community activities
COMMUNITY OUTREACH	200,000	1,800	201,800	200,000	-	0%	(1,800)	-1%	Charitable contributions
SUPPLIES - OFFICE	15,000	7,590	15,000	15,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	15,000	14,169	15,000	15,000	-	0%	-	0%	Estimate for coffee supplies, water, pop, medicine supply, and misc.
BOOKS & PERIODICALS	2,000	810	2,000	2,000	-	0%	-	0%	Muni code
MISCELLANEOUS EXPEND	15,000	7,167	15,000	15,000	-	0%	-	0%	Include Medicare cost
COMPUTER & SOFTWARE MINOR	5,000	2,151	3,000	5,000	-	0%	2,000	67%	
	820,865	402,940	782,137	989,560	168,695	21%	207,423	27%	
COUNCIL DEPARTMENT									
SALARIES	24,000	1,667	1,667	-	(24,000)	-100%	(1,667)	-100%	
CELL PHONE	-	4,975	6,000	6,000	6,000	N/A	-	0%	
RENTAL FACILITIES & MEETING COST	5,000	1,389	2,000	5,000	-	0%	3,000	150%	
TRAVEL & TRAINING	4,000	175	1,000	4,000	-	0%	3,000	300%	Mainly HLAD and MASC Annual Meeting
SUPPLIES - OFFICE	1,000	1,900	2,000	1,000	-	0%	(1,000)	-50%	Town Council Retreat Expense
	34,000	10,106	12,667	16,000	(18,000)	-53%	(12,667)	-100%	
TOTAL ADMINISTRATION	\$ 854,865	\$ 413,046	\$ 794,804	\$ 1,005,560	\$ 150,695	18%	(794,804)	-100%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40100 - ENVIRONMENTAL									
SALARIES - REGULAR EMPLOYEES	\$ 162,940	\$ 88,134	\$ 182,831	182,831	\$ 19,891	12%	\$ -	0%	Salaries for Town's biologist and an assistant
SALARIES - TEMPORARY	4,000	-	-	4,000	-	0%	4,000	N/A	P/T help with deer surveys
FICA ER MATCH	12,465	6,369	13,987	13,987	1,522	12%	-	0%	
INSURANCE - MEDICAL	27,291	18,541	27,415	29,896	2,604	10%	2,481	9%	
RETIREMENT MATCH	29,983	18,231	38,105	36,933	6,951	23%	(1,172)	-3%	
PROFESSIONAL SERVICES	16,000	-	16,000	16,000	-	0%	-	0%	Deer Processing
CONSULTANTS	65,000	-	43,633	45,998	(19,002)	-29%	2,366	5%	Marsh management plan-75% billed in FY23
TELEPHONE-CELL	3,000	640	1,200	1,200	(1,800)	-60%	-	0%	Based on cost for 2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	4,000	104	4,000	4,000	-	0%	-	0%	ArcGIS, Adobe
DUES	500	10	500	500	-	0%	-	0%	
SUBSCRIPTIONS	1,000	199	500	500	(500)	-50%	-	0%	
TRAVEL & TRAINING	3,500	714	1,000	3,500	-	0%	2,500	250%	
TURTLE PATROL EXPENDITURES	6,000	2,325	6,000	6,000	-	0%	-	0%	
BEACH MONITORING & REPAIRS	50,000	16,177	40,000	50,000	-	0%	10,000	25%	CSE Contract
RESEARCH	94,100	26,339	94,100	108,900	14,800	16%	14,800	16%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
COMMUNITY OUTREACH PROGRAMS	3,000	-	2,500	3,000	-	0%	500	20%	School Environmental Programs
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes, TBD
KI CONSERVANCY	50,000	50,000	50,000	73,000	23,000	46%	23,000	46%	Projects TBD
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	Tissue Testing, Pond Stocking
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	KICA Pond Maintenance contract, herbicide control
SUPPLIES - OFFICE	600	372	1,000	2,500	1,900	317%	1,500	150%	
SUPPLIES OTHER	1,000	605	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,200	874	1,500	1,500	300	25%	-	0%	
BOOKS & PERIODICALS	300	-	150	500	200	67%	350	233%	
EQUIPMENT - MINOR	4,000	-	1,500	4,000	-	0%	2,500	167%	Deer removal equipment
COMPUTER & SOFTWARE - MINOR	1,000	756	800	1,500	500	50%	700	88%	
TOTAL DEPARTMENT EXPENDITURES	569,879	240,696	556,720	620,245	50,366	9%	63,525	11%	
ALLOCATION TO LOCAL ATAX:									
60% OF SALARIES, PR TAXES, AND BENEFITS	139,608	78,765	157,402	158,188	18,580	13%	786	0%	
TURTLE PATROL COST	6,000	2,325	6,000	6,000	-	0%	-	0%	
	145,608	81,090	163,402	164,188	18,580	13%	786	0%	
ALLOCATION TO COUNTY ATAX	258,100	102,822	226,733	260,900	2,800	-38%	34,167	(0)	
ALLOCATION TO COUNTY ATAX									
RESEARCH	94,100	26,339	94,100	108,900	14,800	16%	14,800	16%	
CONSULTING	35,000	-	13,633	-	(35,000)	-100%	(13,633)	-100%	
BEACH MONITORING & REPAIRS	50,000	16,177	40,000	50,000	-	0%	10,000	25%	
KI CONSERVANCY	50,000	50,000	50,000	73,000	23,000	46%	23,000	46%	
PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	
FISH STUDIES & EQUIPMENT	4,000	-	4,000	4,000	-	0%	-	0%	
POND MANAGEMENT	5,000	1,070	5,000	5,000	-	0%	-	0%	
	258,100	102,822	226,733	260,900	2,800	1%	34,167	15%	
TOTAL NET EXPENDITURES	\$ 166,172	\$ 56,784	\$ 166,585	\$ 195,157	\$ 45,785	31%	\$ 28,572	17%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40300 - FINANCE									
SALARIES - REGULAR EMPLOYEES	\$ 265,715	\$ 152,450	\$ 303,238	303,238	\$ 37,523	14%	\$ -	0%	Salaries for 5 employees
OVERTIME	2,000	1,624	2,000	2,000	-	0%	-	0%	
INSURANCE - MEDICAL	35,617	16,890	35,346	38,545	2,929	8%	3,199	9%	
FICA ER MATCH	20,327	9,035	23,198	23,198	2,871	14%	-	0%	
RETIREMENT MATCH	56,002	25,495	65,249	68,281	12,279	22%	3,032	5%	
AUDITING COSTS	26,000	25,900	26,900	26,900	900	3%	-	0%	Based on the contract
CONSULTANTS	6,000	1,500	6,000	6,000	-	0%	-	0%	Estimate for investment analysis, actuarial evaluation and legal cost
TELEPHONE-CELL	1,000	875	1,500	2,040	1,040	104%	540	36%	2 cell phones
REPAIR AND MAINTENANCE - SOFTWARE	155,000	113,008	155,000	170,000	15,000	10%	15,000	10%	Cost for ADP-\$48K, Incode10- \$33K, Integral Solution-\$60K , VC3 web hosting-\$1K, citizenserve -\$23K, Misc-\$5K
TRAVEL & TRAINING	8,000	1,330	7,000	10,000	2,000	25%	3,000	43%	Estimate for registration fees and travel to attend conferences and courses /Additional \$1k for Jan to attend BL training
DUES	1,000	760	1,000	1,000	-	0%	-	0%	Cost for membership to MASC and GFOA
PRINTING COSTS	6,000	5,480	6,000	6,000	-	0%	-	0%	Printing for utility billing and business license applications and decals
SUPPLIES - OFFICE	4,000	3,406	4,000	4,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - POSTAGE	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	1,315	1,500	1,500	-	0%	-	0%	Based on current year actuals
BOOKS & PERIODICALS	500	185	500	500	-	0%	-	0%	Estimate for periodicals
BANK COSTS	55,000	38,067	100,000	100,000	45,000	82%	-	0%	Cost for WF cc terminals, bank fees & check processing -\$35K,merchant fees-\$65K (Increase related to increase in credit card fees, majority of transactions are done on line now)
COMPUTER & SOFTWARE - MINOR	2,000	872	1,000	2,000	-	0%	1,000	100%	Ipad for Jan and placeholder if someone needs new pc
MISCELLANEOUS EXPEND	1,000	183	1,000	1,000	-	0%	-	0%	Dropbox, Log me in
TOTAL DEPARTMENT EXPENDITURES	654,661	402,207	748,431	774,202	119,541	18%	25,771	3%	
ALLOCATION TO COURT DEPARTMENT	18,763	9,677	20,495	20,789	2,026	11%	295	1%	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 635,897	\$ 392,530	\$ 727,936	\$ 753,413	\$ 117,516	18%	\$ 25,477	3%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40500 - COMMUNICATIONS									
SALARIES - REGULAR EMPLOYEES	\$ 120,520	\$ 72,669	\$ 129,711	162,000	\$ 41,480	34%	32,289	25%	Salaries for 3 employees
OVERTIME	500	9	500	500	-	0%	-	0%	
SALARIES_TEMPORARY	2,500	-	2,500	-	(2,500)	-100%	(2,500)	NA	
INSURANCE - MEDICAL	13,335	8,327	17,096	28,767	15,431	116%	11,671	68%	
FICA ER MATCH	9,055	4,582	9,923	12,393	3,338	37%	2,470	25%	
RETIREMENT MATCH	20,218	6,671	22,777	31,367	11,149	55%	8,590	38%	
TELEPHONE-CELL	720	681	630	2,000	1,280	178%	1,370	217%	Cost for 3 cell phones and Ipad
CONSULTANTS	70,000	-	33,333	71,667	1,667	2%	38,333	115%	Feasibility study for a Cultural and Community Center and 1/3 of website design
REPAIR AND MAINTENANCE - SOFTWARE	11,000	7,072	13,500	14,150	3,150	29%	650	5%	Adobe creative suite-\$2K. Constant contact - \$2300 , Amazon annual media hosting for website-\$300, TownApp software annual maint-\$3K, Survey Monkey Subscription -\$1K, Misc-\$4.9K , \$650-Hootsuite
PUBLISHING & PROMOTIONS	9,000	1,411	8,500	8,500	(500)	-6%	-	0%	Artwork iStock 150 credit package-\$1250, Facebook Campaigns-\$400, P&C Beach Publication advertising-\$1200, Grammarly-\$360
PRINTING - TOWN NOTES	32,700	11,627	21,700	32,700	-	0%	11,000	51%	Promotional Video/Printing Projects-Est. \$6K
TRAVEL & TRAINING	3,000	149	3,500	5,000	2,000	67%	1,500	43%	Newsletter & Envelope Printing, mailing servicesfor Town Notes- \$22,200, Graphic Design Assistance from printer-\$4K annually, Digital publishing software Joomag -\$950 annually
SUPPLIES - OFFICE	800	634	800	1,000	200	25%	200	25%	Professional organization memberships and continuing education platforms
SUPPLIES - OTHER	1,000	-	-	1,000	-	0%	1,000	N/A	Estimate for office supplies
COMPUTER & SOFTWARE - MINOR	-	2,200	2,200	2,500	2,500	N/A	300	14%	Estimate for pod cast
TOTAL DEPARTMENT EXPENDITURES	294,349	116,032	266,670	373,543	79,195	27%	106,873	40%	
ALLOCATION TO ARTS & CULTURAL FUND	73,538	5,587	45,931	123,181	49,643	68%	77,250	168%	Salaries, payroll taxes and benefits of Arts Council Coordinator and 10% of Com Manager and consultant for feasibility study
TOTAL NET EXPENDITURES	220,811	110,445	220,739	250,363	29,552	13%	29,623	13%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40600 - COURT DEPARTMENT									
SALARIES - JUDGE	4,000	333	4,000	4,000	-	0%	-	0%	Judge's stipend
SALARIES - REGULAR EMPLOYEES	13,963	6,803	15,101	15,101	1,138	8%	-	0%	30% of clerk of court salary
INSURANCE - MEDICAL	1,586	797	1,587	1,730	144	9%	144	9%	
FICA ER MATCH	1,068	595	1,155	1,155	87	8%	-	0%	
RETIREMENT MATCH	2,147	952	2,652	2,803	656	31%	151	6%	
TELEPHONE-CELL	1,200	-	1,200	1,200	-	0%	-	0%	Cost for 1 cell phone
TRAVEL & TRAINING	1,500	919	1,500	1,500	-	0%	-	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	65	120	120	-	0%	-	0%	Based on current year actuals
SUPPLIES-OFFICE	300	349	500	300	-	0%	(200)	-40%	
TOTAL NET EXPENDITURES	\$ 25,883	\$ 10,813	\$ 27,815	\$ 27,909	\$ 2,026	8%	\$ 95	0%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40900 - DEPUTIES									
SALARIES - DEPUTIES	\$ 324,841	\$ 202,309	\$ 324,841	386,392	\$ 61,551	19%	\$ 61,551	19%	Based on the current contract for 2nd and 3rd shift -70% coverage
OVERTIME	20,000	18,107	20,000	20,000	-	0%	-	0%	
FICA ER MATCH	32,437	16,652	32,437	36,089	3,652	11%	3,652	11%	
RETIREMENT MATCH	62,353	37,051	62,353	68,721	6,368	10%	6,368	10%	
COUNTY DEPUTY VEHICLE FEES	9,000	6,020	9,000	9,000	-	0%	-	0%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	8,664	10,602	15,000	15,000	6,336	73%	-	0%	
CCSO CONTRACT	356,624	244,758	356,624	441,808	85,184	24%	85,184	24%	1st shift is contracted with CCSU (4 deputies)/replacement of 2 vehicles (\$11.5K net)
TOTAL DEPARTMENT EXPENDITURES	813,919	535,499	820,255	977,010	163,090	20%	156,755	19%	
ALLOCATION TO STATE ATAX	385,000	-	423,000	700,000	315,000	82%	277,000	65%	Assuming 80%funding
ALLOCATION TO LOCAL ATAX	306,831	-	274,217	130,458	(176,373)	-57%	(143,759)	-52%	Assuming 85%funding -Remaining from SATAX
TOTAL NET EXPENDITURES	122,088	535,499	123,038	146,551	24,464	20%	23,513	19%	
Department: 40950 - PUBLIC SAFETY									
SALARIES	111,071	28,250	170,368	215,368	104,297	94%	45,000	26%	Salaries for 3 employees
OVERTIME	333	-	200	200	(133)	-40%	-	0%	
INSURANCE - MEDICAL	15,997	7,676	22,788	32,091	16,094	101%	9,303	41%	
FICA ER MATCH	8,497	2,124	13,033	16,476	7,979	94%	3,443	26%	
RETIREMENT MATCH	20,698	5,289	34,087	47,142	26,444	128%	13,056	38%	
TELEPHONE-CELL	1,143	358	2,160	2,160	1,017	89%	-	0%	3 cell phones and Ipad
TRAVEL & TRAINING	3,800	357	8,000	11,190	7,390	194%	3,190	40%	Flight, Rooms, & Dues
VEHICLE	-	-	-	-	-	N/A	-	N/A	
SUPPLIES - OFFICE	629	1,228	2,000	1,000	371	59%	(1,000)	-50%	
SUPPLIES - OTHER	286	-	286	-	(286)	-100%	(286)	-100%	
UNIFORMS	571	168	571	1,000	429	75%	429	75%	
COMPUTER & SOFTWARE - MINOR	2,000	1,883	2,000	10,100	8,100	405%	8,100	405%	2 new laptops with mounts, traffic and security software
TOTAL DEPARTMENT EXPENDITURES	165,025	47,333	255,493	336,727	171,702	104%	81,234	32%	
ALLOCATION TO LOCAL ATAX	-	-	32,767	65,535	65,535	N/A	32,767	100%	50% of P/S Director allocated to LA I AX
TOTAL NET EXPENDITURES	\$ 165,025	\$ 47,333	\$ 222,726	\$ 271,192	\$ 106,167	64%	\$ 48,466	22%	
Department: 40800 - PUBLIC WORKS									
SALARIES	77,874	28,250	93,850	112,600	34,726	45%	18,750	20%	Salary for 2 employees
OVERTIME	-	-	200	200	200	N/A	-	0%	
INSURANCE - MEDICAL	24,726	7,676	16,099	20,316	(4,410)	-18%	4,217	26%	
FICA ER MATCH	3,280	2,124	6,893	8,614	5,334	163%	1,721	25%	
RETIREMENT MATCH	13,496	5,289	16,422	22,149	8,653	64%	5,727	35%	
TELEPHONE-CELL	2,000	358	1,080	1,080	(920)	-46%	-	0%	2 cell phones
TRAVEL & TRAINING	8,000	357	4,000	5,000	(3,000)	-38%	1,000	25%	Accounting for training events and joining organizations for new Public Works manager
VEHICLE	-	-	-	-	-	N/A	-	N/A	
SUPPLIES - OFFICE	1,000	795	1,000	1,000	-	0%	-	0%	
UNIFORMS	1,000	168	1,000	1,000	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	1,500	1,920	2,000	-	(1,500)	-100%	(2,000)	-100%	
TOTAL NET EXPENDITURES	\$ 132,875	\$ 46,937	\$ 142,543	\$ 171,958	\$ 39,083	29%	29,415	21%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40850 - PLANNING									
SALARIES	60,980	28,250	80,000	135,000	74,020	121%	55,000	69%	Salary for 2 employees, new position-Planner I/ Environmental Specialist
SALARIES-TEMPORARY	12,000	-	12,000	-	(12,000)	-100%	(12,000)	-100%	
INSURANCE - MEDICAL	5,046	7,676	5,033	19,969	14,923	296%	14,936	297%	
FICA ER MATCH	4,665	2,124	6,120	10,328	5,663	121%	4,208	69%	
RETIREMENT MATCH	11,298	5,289	15,248	16,048	4,750	42%	800	5%	
STENOGRAPHER COST	6,000	255	6,000	6,000	-	0%	-	0%	Transcript for BZA cases (avg 1-2 case per month)
CONSULTANTS	-	-	-	100,000	100,000	N/A	100,000	N/A	Comprehensive Plan Consultant - Long range ideologies for Kiawah have shifted. Limited staff time resources
TELEPHONE-CELL	-	792	1,207	540	540	N/A	(667)	-55%	2 cell phones
TRAVEL & TRAINING	1,800	357	2,500	50,000	48,200	2678%	47,500	1900%	Travel and training includes additional staff
DUES	475	-	500	1,000	525	111%	500	100%	Includes additional staff
ADVERTISING	1,100	-	2,400	2,400	1,300	118%	-	0%	Text count based BZA Ads 1-2 cases month; 12 months(approx. \$200/month)
SUPPLIES - OFFICE	314	-	1,000	1,000	686	218%	-	0%	
SUPPLIES - OTHER	143	-	1,000	1,000	857	599%	-	0%	
UNIFORMS	286	168	300	1,000	714	250%	700	233%	Includes additional staff
COMPUTER & SOFTWARE - MINOR	1,500	-	3,000	5,000	3,500	233%	2,000	67%	Additional Computer & software for staff (Bluebeam REVU Approx. \$350/ ArcGIS \$1/00) to assist with map creation, data analysis and plan review)
	\$ 105,607	\$ 44,911	\$ 136,308	\$ 349,285	\$ 243,678	231%	212,977	156%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 41500 - COMMUNITY DEVELOPMENT SERVICES									
SALARIES	\$ 307,769	\$ 309,719	\$ 353,013	413,013	\$ 105,244	34%	\$ 60,000	17%	Salaries for Community Dev. Services- 5employees (new employee)
OVERTIME	167	323	500	500	333	199%	-	0%	
SALARIES_TEMPORARY	-	-	-	-	-	#DIV/0!	-	NA	
INSURANCE - MEDICAL	27,977	32,525	30,586	43,887	15,910	57%	13,301	43%	
FICA ER MATCH	23,544	23,127	27,005	31,595	8,051	34%	4,590	17%	
RETIREMENT MATCH	54,873	41,716	69,899	84,365	29,492	54%	14,466	21%	
TUITION REIMBURSEMENT	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
ADVERTISING COSTS	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
STENOGRAPHER COST	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
PROFESSIONAL SERVICES	15,000	13,829	15,000	15,000	-	0%	-	0%	Duncan & Parnell document services
CONSULTING	13,000	22,000	30,000	30,000	17,000	131%	-	0%	Upcoming commercial projects will require 3rd party structural review
REPAIR AND MAINT - SOFTWARE	300	-	300	300	-	0%	-	0%	Estimate for Adobe pro, MS Office software for computers
TELEPHONE-CELL	2,857	2,049	2,400	2,940	83	3%	540	23%	Cost for 4 cell phones
DUES	1,900	1,301	1,900	1,900	-	0%	-	0%	Certification renewals
TRAVEL & TRAINING	8,400	6,813	8,400	10,080	1,680	20%	1,680	20%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	1,257	1,675	2,000	2,000	743	59%	-	0%	Including departmental copies, and supplies
SUPPLIES - OTHER	571	287	1,000	1,000	429	75%	-	0%	Based on current year actuals
UNIFORMS	1,143	-	1,600	1,600	457	40%	-	0%	5-staff members uniforms
MISCELLANEOUS	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Plate and registration check
VEHICLES	-	-	-	-	-	#DIV/0!	-	NA	New vehicle for new employee
EQUIPMENT MINOR	500	-	500	500	-	0%	-	0%	
COMPUTER & SOFTWARE - MINOR	-	144	5,200	7,400	7,400	N/A	2,200	42%	Moving to digital building codes-\$4,630 for 5 users
	\$ 459,258	\$ 455,508	\$ 549,304	\$ 646,081	\$ 186,823	41%	96,777	18%	

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

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 41000 - OPERATIONS									
WATER & SEWAGE	\$ 100,000	\$ 37,084	\$ 100,000	\$ 100,000	\$ -	0%	\$ -	0%	Based on CY projections
SOLID WASTE DISPOSAL	1,000,000	612,299	1,050,000	1,150,000	150,000	15%	100,000	10%	Contract with CW (beach excluded) with 10% CPI , Chas recycling fee-\$35k plus \$10k misc.
CUSTODIAL COSTS	27,000	17,977	27,000	27,000	-	0%	-	0%	Office cleaning contract , monthly cleaning supplies-3.6K, windows cleaning -\$2.4k, misc-\$4K
LANDSCAPING COSTS - MINOR	210,000	126,454	240,000	220,000	10,000	5%	(20,000)	-8%	Based on the Artigues contract \$189K , and misc projects/repairs-11K plus \$20k place holder for MC landscaping
STR CODE ENFORCEMENT	288,580	232,237	288,580	288,580	-	0%	-	0%	Based on the contract with Island Services for after hours code enforcement
BEACH PATROL COSTS	327,674	133,652	388,687	584,000	256,326	78%	195,313	50%	Based on the contract with Island Services
BEACH UPKEEP	53,000	34,371	53,000	53,000	-	0%	-	0%	Based on the contract with Carolina Waste , plus \$10k misc cleanup
RECYCLING CENTER	-	-	90,000	150,000	150,000	N/A	60,000	67%	Duke Construction -75% in FY2023
GARAGE RENOVATIONS	150,000	186,984	186,984	-	(150,000)	-100%	(186,984)	-100%	
REPAIR & MAINT - BUILDING	25,000	13,673	25,000	33,000	8,000	32%	8,000	32%	HVAC, generator annual service , \$8k for garage workshop
REPAIR & MAINT - VEHICLES	22,000	7,444	16,000	30,000	8,000	36%	14,000	88%	We have more vehicles and gas prices have increased
REPAIR AND MAINT - EQUIPMENT	6,500	4,326	6,500	6,500	-	0%	-	0%	Misc equipment repairs
PEST CONTROL COSTS	5,800	2,219	5,800	5,800	-	0%	-	0%	Pest and mosquito control and termite bond
RENTAL - EQUIPMENT	40,000	21,863	40,000	40,000	-	0%	-	0%	Estimate for copier leases , based on current year actuals
INSURANCE - VEHICLES	8,278	7,078	8,500	9,700	1,422	17%	1,200	14%	Insurance for 12 vehicles
INSURANCE - DATA PRO	546	546	546	601	55	10%	55	10%	10% increase
INSURANCE - LIAB/TOR	45,000	59,133	59,133	65,000	20,000	44%	5,867	10%	Adding new employees to the policy and pollution policy
INSURANCE - BUILDING & PERSONAL PROPERTY	20,000	13,843	13,843	15,000	(5,000)	-25%	1,157	8%	Increase for to recent appraisal and creating offices in the garage
INSURANCE - D&O	37,000	30,761	30,761	35,000	(2,000)	-5%	4,239	14%	Adding new employees to the policy
TELEPHONE - REGULAR	42,000	28,607	42,000	42,000	-	0%	-	0%	Contract for phone service (SEGRA)-\$32K, internet and cable (Comcast) -\$8K and back up internet-ATT-\$2k
EMERGENCY COMMUNICATION COST	12,000	6,684	12,000	12,000	-	0%	-	0%	Monthly charges for satellite phones and Code Red
SECURITY SYSTEM COSTS	5,800	5,345	8,000	5,800	-	0%	(2,200)	-28%	Estimate for building and surveillance cameras
SUPPLIES - OFFICE	3,000	250	3,000	3,000	-	0%	-	0%	Based on current year actuals
SUPPLIES - OTHER	4,000	3,221	4,000	4,000	-	0%	-	0%	Based on current year actuals
CHRISTMAS DECORATIONS	11,000	11,224	11,224	11,000	-	0%	(224)	-2%	Based on current year actuals
ELECTRICITY COSTS	50,000	18,856	50,000	50,000	-	0%	-	0%	Based on CY projections
VEHICLES	90,000	-	99,491	120,000	30,000	33%	20,509	21%	2 new vehicles for new inspector and Aaron
SIGNS	40,000	48,720	50,000	5,000	(35,000)	-88%	(45,000)	-90%	Maintenance for the signs
EQUIPMENT	20,000	6,683	10,000	70,000	50,000	250%	60,000	600%	Estimate for sound equipment in the chambers-\$70k
	<u>2,644,178</u>	<u>1,671,534</u>	<u>2,920,049</u>	<u>3,135,981</u>	<u>491,803</u>	<u>19%</u>	<u>215,932</u>	<u>7%</u>	
ALLOCATION TO STATE ATAX	100,000	-	100,000	467,200	367,200	367%	367,200	367%	Assuming 80% of beach patrol cost funded from SATAX
ALLOCATION TO COUNTY ATAX	319,574	269,118	380,587	208,700	(110,874)	-35%	(171,887)	-45%	
ALLOCATION TO LOCAL ATAX	53,000	29,039	98,000	83,000	30,000	57%	(15,000)	-15%	Beach upkeep
ALLOCATION TO HOSPITALITY ATAX	242,750	151,917	205,609	206,400	(36,350)	-15%	791	0%	
TOTAL NET EXPENDITURES	\$ 1,928,854	\$ 1,221,460	\$ 2,135,853	\$ 2,170,681	\$ 249,976	13%	\$ 181,104	8%	

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 100,000	\$ 26,347	\$ 330,000	900,000	\$ 800,000	800%	\$ 570,000	173%	Place holder for KIP and Beachwalker intersection
GENERAL INSURANCE - BRIDGE	40,000	43,153	43,153	47,468	7,468	19%	4,315	10%	Estimate for bridge insurance -10% increase
PROFESSIONAL SERVICES	10,000	57,518	110,000	45,000	35,000	350%	(65,000)	-59%	Kimley Horn contract -50%in FY22 , 50% in FY23
MISCELLANEOUS EXPEND	1,000	1,050	2,000	2,000	1,000	100%	-	0%	Estimate for misc.
	<u>151,000</u>	<u>128,068</u>	<u>485,153</u>	<u>994,468</u>	<u>843,468</u>	<u>559%</u>	<u>509,315</u>	<u>105%</u>	
ALLOCATION TO LOCAL ATAX	49,500	-	198,000	425,250	375,750	759%	227,250	115%	Allocate 45%
ALLOCATION TO HOSPITALITY TAX	44,000	-	176,000	378,000	334,000	759%	202,000	115%	Allocate 40%
TOTAL NET EXPENDITURES	\$ 57,500	\$ 128,068	\$ 111,153	191,218	\$ 133,718	233%	\$ 80,065	72%	

Department: 41400 - CERT TEAM									
CERT TEAM	3,000	2,356	3,000	3,000	-	0%	-	0%	
	<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 6/30/23
 STATE ACCOMMODATION TAX FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,532,505	\$ 1,104,845	\$ 2,174,696	\$ 2,015,000	\$ 482,495	31%	\$ (159,696)	-7%	Based on Fy19-21 averages
INTEREST REVENUE	2,000	625	1,500	2,000	-	0%	500	33%	Rate of return -0.05%
	1,534,505	1,104,845	2,176,196	2,017,000	482,495	31%	(159,696)	-7%	
EXPENDITURES:									
PROMOTIONAL FUND	459,751	504,760	652,409	604,500	144,749	31%	(47,909)	-7%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,531,432	53,407	1,525,764	2,000,000	468,568	31%	474,236	31%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,991,183	558,167	2,178,173	2,604,500	613,317	31%	426,327	20%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (456,678)	\$ 546,678	\$ (1,977)	\$ (587,500)	\$ (130,822)	29%	\$ (586,023)	29648%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 COUNTY ACCOMMODATION TAX FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 200,000	\$ 270,794	\$ 518,768	\$ 420,000	\$ 220,000	110%	\$ (98,768)	-19%	
INTEREST REVENUE	5,000	624	1,000	2,000	(3,000)	-60%	1,000	100%	Rate of return -0.05%
TOTAL CATAX REVENUES	205,000	271,418	519,768	422,000	217,000	103%	(97,768)	-19%	
EXPENDITURES :									
WATER & SEWAGE	20,000	900	20,000	20,000	-	0%	-	0%	allocation from GF
SOLID WASTE DISPOSAL	25,000	4,999	25,000	25,000	-	0%	-	0%	allocation from GF
CUSTODIAL COSTS	5,000	-	5,000	5,000	-	0%	-	0%	allocation from GF
LANDSCAPING COSTS - MINOR	20,000	6,723	20,000	20,000	-	0%	-	0%	allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,200	1,000	1,000	-	0%	-	0%	allocation from GF
PEST CONTROL COSTS	500	320	500	500	-	0%	-	0%	allocation from GF
TELEPHONE - REGULAR	5,200	-	5,200	5,200	-	0%	-	0%	allocation from GF
SECURITY SYSTEM COSTS	200	-	200	200	-	0%	-	0%	allocation from GF
BEACH PATROL COSTS	327,674	242,687	388,687	584,000	256,326	78%	195,313	50%	Beach Patrol new contract
CONSULTING	35,000	-	28,300	-	(35,000)	-100%	(28,300)	NA	
BEACH MONITORING & REPAIRS	50,000	132	40,000	50,000	-	0%	10,000	25%	Beach Mitigation, Annual beach survey and report (CSE)
KI CONSERVANCY	50,000	-	50,000	73,000	23,000	46%	23,000	46%	
ENVIRONMENTAL RESEARCH	94,100	33,901	94,100	108,900	14,800	16%	14,800	16%	Bobcat GPS, Bird Banding, Toxicology, Clemson Study (\$50k)
EDUCATIONAL PROGRAMS	20,000	9,236	20,000	20,000	-	0%	-	0%	Grow Native, Dolphin Stewardship, Bluebird Boxes
FISH STUDIES & EQUIPMENT	4,000	108	4,000	4,000	-	0%	-	0%	Estimate for fish tissue testing and stocking
POND MANAGEMENT	5,000	1,010	5,000	5,000	-	0%	-	0%	
ELECTRICITY COSTS	15,000	12,289	15,000	15,000	-	0%	-	0%	50% allocation from GF
TOTAL CATAX EXPENDITURES	677,674	313,505	721,987	936,800	259,126	38%	214,813	30%	
FUND ALLOCATIONS TO OTHER FUNDS :									
ALLOCATE FROM SATAX	(100,000)	-	(100,000)	(467,200)	(367,200)	367%	(367,200)	367%	Assuming 80% of beach patrol cost funded from SATAX
TOTAL CATAX FUND EXPEND, ALLOCATIONS	577,674	313,505	621,987	469,600	(108,074)	-19%	(152,387)	-25%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (372,674)	\$ (42,087)	\$ (102,219)	\$ (47,600)	\$ 325,074	-87%	\$ 54,619	-53%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 LOCAL ACCOMMODATION TAX FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 986,392	\$ 799,830	\$ 1,296,920	\$ 1,050,000	\$ 63,608	6%	\$ (246,920)	-19%	Based on FY2019-FY21 averages
INTEREST REVENUE	6,000	2,497	6,000	6,000	-	0%	-	0%	Rate of return -0.05%
TOTAL LATAX REVENUES	992,392	802,327	1,302,920	1,056,000	63,608	7%	(246,920)	-19%	
EXPENDITURES :									
SALARIES - REGULAR EMPLOYEES	97,764	57,084	109,699	154,699	56,934	58%	45,000	41%	60% of the biologists payrolland 50% of PS director
FICA ER MATCH	7,479	3,821	8,392	11,834	4,355	58%	3,443	41%	
INSURANCE - MEDICAL	16,375	11,125	16,449	25,178	8,803	54%	8,729	53%	
RETIREMENT MATCH	17,990	10,939	22,863	32,012	14,022	78%	9,149	40%	
DEPUTIES COST	306,831	325,611	274,217	130,458	(176,373)	-57%	(143,759)	-52%	
BEACH UPKEEP	53,000	29,039	53,000	53,000	-	0%	-	0%	Contract with CW
TURTLE PATROL	6,000	2,287	6,000	6,000	-	0%	-	0%	
RECYCLING CENTER	-	-	45,000	30,000	30,000	N/A	(15,000)	-33%	50% allocated from GF
EQUIPMENT	-	-	-	-	-	N/A	-	#DIV/0!	
BEACH SUPPLIES COSTS	2,500	-	2,500	2,500	-	0%	-	0%	
TOTAL LATAX EXPENDITURES	507,939	439,906	538,119	445,681	(62,258)	-12%	(92,438)	-17%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	236,538	216,538	216,809	226,181	(10,357)	-4%	9,372	4%	
TRANSFER TO GENERAL FUND	49,500	-	198,000	425,250	375,750	759%	227,250	115%	Transfer to GF for 45% cost of Beachwalker Dr improvements
TRANSFER TO CAPITAL FUND	394,557	-	518,768	420,000	25,443	6%	(98,768)	-19%	Future Beach Renurishment -20% of LATAX revenue, Emergency Fund-20%
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	1,188,534	656,443	1,471,696	1,517,112	328,578	28%	137,854	9%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (196,142)	\$ 145,884	\$ (168,776)	\$ (461,112)	\$ (264,970)	135%	\$ 1,083,528	-642%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 BEVERAGE PERMITS FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
BEVERAGE TAX REVENUE	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	0%	\$ -	0%	\$3k per alcoholic beverage permit (15 entities)
	45,000	-	45,000	45,000	-	0%	-	0%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO CAPITAL FUND	50,000	-	50,000	50,000	-	0%	-	0%	
	50,000	-	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (5,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 HOSPITALITY TAX FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES:									
HOSPITALITY TAX	\$ 576,884	\$ 452,772	\$ 748,857	\$ 600,000	\$ 23,116	4%	\$ (148,857)	-20%	Based on FY2019-FY21 averages
INTEREST REVENUE	6,000	1,873	2,500	5,000	(1,000)	-17%	2,500	100%	Rate of return -0.05%
TOTAL HOSPITALITY TAX REVENUES	582,884	454,645	751,357	605,000	22,116	5%	(146,357)	-19%	
EXPENDITURES :									
WATER & SEWAGE	88,750	33,858	70,000	70,000	(18,750)	-21%	-	0%	Irrigation for KI Parkway, roundabout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	140,000	106,691	122,400	122,400	(17,600)	-13%	-	0%	Contract for maintenance of KI Parkway, roundabout, Beach Walker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATIONS	11,000	10,209	10,209	11,000	-	0%	791	8%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	1,159	3,000	3,000	-	0%	-	0%	Electricity for roundabout lights
TOTAL EXPENDITURES	242,750	151,917	205,609	206,400	(36,350)	-15%	791	0%	
FUND TRANSFERS TO OTHER FUNDS :									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	-	0%	-	0%	
TRANSFER TO GENERAL FUND	44,000	-	176,000	378,000	334,000	759%	202,000	115%	Transfer to GF for 40% cost of Beachwalker Dr and KI Parkway intersection improvements
TRANSFER TO CAPITAL FUND	230,754	-	299,543	240,000	9,246	4%	(59,543)	-20%	20% of Hospitality tax revenue for future projects on tourism related infrastructure , 20% -Emergency Fund
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	539,504	173,917	703,152	846,400	306,896	57%	143,248	20%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 43,380	\$ 280,728	\$ 48,205	\$ (241,400)	\$ (284,780)	-656%	\$ (289,605)	-601%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 ARTS & CULTURAL FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	Justifications/Notes
SOURCES :							
TRANSFER FROM LATAX FUND	\$ 236,538	\$ -	\$ 216,809	\$ 226,181	(10,357)	-4%	
TRANSFER FROM HOSPITALITY TAX FUND	22,000	-	22,000	22,000	-	0%	
TRANSFER FROM GENERAL FUND	118,000	-	118,000	168,000	50,000	0%	
TICKET SALES	-	9,753	10,000	10,000	10,000	N/A	
TOTAL SOURCES	376,538	9,753	366,809	426,181	49,643	13%	
EXPENDITURES:							
PAYROLL & RELATED EXPENSES	73,538	73,538	45,931	73,181	(357)	0%	
CONSULTING	-	-	-	50,000	50,000	N/A	
OFFICE/PRINTING EXPENSES	3,000	882	3,000	3,000	-	0%	
ARTS COUNCIL	115,000	82,862	115,000	115,000	-	0%	
ADMINISTRATIVE COST	3,000	560	3,000	3,000	-	0%	
CULTURAL EVENTS	182,000	170,502	192,000	182,000	-	0%	
TOTAL EXPENDITURES	376,538	253,924	358,931	426,181	49,643	13%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ (244,171)	\$ 7,878	\$ 0	-	0%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 VICTIMS ASSISTANCE FUND

	2021-2022 Budget	Actuals thru 1/31/2022	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	Justifications/Notes
SOURCES :								
VICTIMS ASSISTANCE FEES	10,000	8,468	10,000	10,000	0%	-	0%	
TOTAL SOURCES	10,000	8,468	10,000	10,000	0%	-	0%	
EXPENDITURES:								
CONTRIBUTIONS TO VICTIMS PROGRAMS	10,000	7,645	10,000	10,000	100%	-	0%	
TOTAL EXPENDITURES	10,000	7,645	10,000	10,000	100%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ 823	\$ -	\$ -	-100%	\$ -	0%	

TOWN OF KIAWAH ISLAND
 BUDGET DRAFT FOR YEAR ENDED 6/30/23
 CAPITAL & EMERGENCY FUND

	2021-2022 Budget	Annualized 2021-2022	2022-2023 Proposed Budget	FY 22 Budget \$ Change	FY 22 Budget % Change	FY 22 Annualized \$ Change	FY 22 Annualized % Change	Justifications/Notes
REVENUES & SOURCES :								
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A	
TRANSFER FROM LOCAL ACCOMMODATION FUND	394,557	518,768	420,000	25,443	6%	(98,768)	-19%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER FROM HOSPITALITY TAX FUND	230,754	299,543	240,000	9,246	4%	(59,543)	-20%	
INTEREST	5,000	5,000	10,000	5,000	100%	5,000	100%	
TOTAL REVENUES & SOURCES	680,311	873,311	720,000	39,689	-	(158,311)	-18%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 680,311	\$ 873,311	\$ 720,000	\$ 39,689	6%	\$ (158,311)	-18%	

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

Capital Expenditures	Annualized FY2022	Budget FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027
Beach Renourishment	-	-	-	-	-	-
Wet Trash/Recycling Center	90,000	150,000	-	-	-	-
Safety Improvements on Beachwalker Dr-Soft Cost	39,214	-	-	-	-	-
Safety Improvements on Beachwalker Dr-Construction	300,000	-	-	-	-	-
Improvements to Beachwalker Dr and KI Parkway Intersection -Design	45,000	45,000	-	-	-	-
Improvements to Beachwalker Dr and KI Parkway Intersection -Construction	-	900,000	-	-	-	-
Municipal Center Landscaping	60,000	20,000	-	-	-	-
Municipal Center Garage/Car Wash Station	186,984	-	-	-	-	-
Signs	50,000	-	30,000	-	-	-
Equipment	-	170,000	-	-	-	-
Vehicles	-	-	-	-	-	-
· Administration	-	-	-	-	-	-
· Building Department	-	60,000	40,000	-	-	-
· Public Safety	45,277	-	-	40,000	-	40,000
· Public Works	54,214	-	-	-	-	-
· Wildlife	-	60,000	-	-	40,000	-
Total Capital Expenditures	\$ 870,689	\$ 1,405,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000