

TOWN OF KIAWAH ISLAND

ORDINANCE 2016-03

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2016-2017 BUDGET FOR THE
TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/16 THROUGH 6/30/17)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2016-2017; and

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

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

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

WHEREAS, this duly noticed public hearing was held on the 3rd of May, 2016.

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

Section 1 Purpose

This Ordinance is adopted to provide the Town of Kiawah Island with an operating budget for Fiscal Year 2016-2017.

Section 2 Creation of the Fiscal Year 2016-2017 Budget for the Town of Kiawah Island, South Carolina

By passage of this Ordinance, the Town of Kiawah Island adopts as its budget for Fiscal Year 2016-2017 “**Exhibit A**,” incorporated fully herein by reference, said budget subject to all terms and restrictions pursuant to Ordinances 93-6 and 98-7 (ordinances establishing budget preparation and administrative procedures).

Section 3 Budget Amendment

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

Section 4 Severability

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

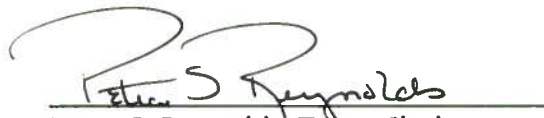
Section 5 Effective Date and Duration

This Ordinance shall be effective from July 1, 2016, to June 30, 2017.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 7th DAY OF JUNE, 2016.



Charles R. Lipuma, Mayor



Petra S. Reynolds, Town Clerk

First Reading: May 3, 2016

Second Reading: June 7, 2016

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 ALL FUNDS

	2016-2017 Budget									
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget	Total Funds Budget
Revenues & Other Sources :										
Accommodations Tax	\$ 120,000	\$ 1,600,000	\$ 480,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000
Hospitality Tax	-	-	-	-	-	500,000	-	-	-	500,000
Aid to subdivisions	35,000	-	-	-	-	-	-	-	-	35,000
Permit Fees	4,000	-	-	-	-	-	-	-	-	4,000
Business License Revenue	1,836,000	-	-	-	-	-	-	-	-	1,836,000
Building Permits	1,250,000	-	-	-	-	-	-	-	-	1,250,000
Lease Revenue	18,150	-	-	-	-	-	-	-	-	18,150
Local Option Sales Tax	490,000	-	-	-	-	-	-	-	-	490,000
Franchise Fee - Electric	410,000	-	-	-	-	-	-	-	-	410,000
Franchise Fee -Beach	225,000	-	-	-	-	-	-	-	-	225,000
Franchise Fee - Other	160,000	-	-	-	-	-	-	-	-	160,000
Fines & Forfeitures	12,000	-	-	-	-	-	2,000	-	-	14,000
Interest Revenue	80,000	-	10,000	30,000	-	25,000	-	-	-	145,000
Solid Waste Collections	350,000	-	-	-	-	-	-	-	-	350,000
Beverage Tax / Permits	-	-	-	-	39,000	-	-	-	-	39,000
Miscellaneous Revenue	20,000	-	-	-	-	-	-	-	-	20,000
Proceeds from Town Hall Sale	-	-	-	-	-	-	-	-	1,600,000	1,600,000
Debt Proceeds	-	-	-	-	-	-	-	-	3,000,000	3,000,000
Transfers In	-	-	-	-	-	-	-	348,539	3,196,033	3,544,572
Total Revenues & Other Sources	5,010,150	1,600,000	490,000	980,000	39,000	525,000	2,000	348,539	7,796,033	16,790,722
Expenditures & Uses :										
Salary and Benefits	1,448,282	598,131	-	121,323	-	-	-	45,486	-	2,213,221
Utilities & Supplies	67,812	-	5,600	2,500	-	58,000	-	3,053	-	136,965
Advertising	6,200	-	-	-	-	-	-	-	-	6,200
Communication	41,579	-	-	-	-	-	-	-	-	41,579
Waste Management	952,000	-	30,000	42,000	-	-	-	-	-	1,024,000
Printing	6,183	-	-	7,000	-	-	-	-	-	13,183
Professional Services	225,000	-	-	-	-	-	-	-	-	225,000
Maintenance	152,464	-	9,436	-	-	145,000	-	-	-	306,900
Insurance	63,752	-	-	-	-	-	-	-	-	63,752
Travel & Training	77,200	-	-	-	-	-	-	-	-	77,200
Rentals	147,012	-	-	-	-	-	-	-	-	147,012
Tourism Related Cost	117,300	992,276	306,010	65,500	-	-	-	182,000	-	1,663,086
Contributions	150,000	-	-	-	-	-	-	-	-	150,000
Capital Outlay	231,000	-	-	25,000	-	-	-	-	-	256,000
Capital Outlay/Town Hall	-	-	-	-	-	-	-	-	7,395,619	7,395,619
Other	165,349	-	-	-	-	-	2,000	118,000	-	285,349
Contingency	50,000	-	-	-	-	-	-	-	-	50,000
Debt Service	-	-	-	-	-	-	-	-	50,414	50,414
Transfers Out	2,501,533	-	462,500	408,539	50,000	122,000	-	-	-	3,544,572
Total Expenditures & Uses	6,402,666	1,590,407	813,546	671,862	50,000	325,000	2,000	348,539	7,446,033	17,650,052
Change in Fund Balance	\$ (1,392,516)	\$ 9,593	\$ (323,546)	\$ 308,138	\$ (11,000)	\$ 200,000	\$ -	\$ -	\$ 350,000	\$ (859,330)

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 ALL FUNDS

	General Fund	State Accom Tax	County Accom Tax	Local Accom Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
BEGINNING FUND BALANCE - 6/30/15 AUDITED	\$ 8,478,400	\$ 250,458	\$ 1,515,044	\$ 3,090,932	\$ 60,074	\$ 2,272,725	\$ 21,901	\$ -	\$ 777,645	\$ 16,467,179
ENDING FUND BALANCE - 6/30/16 PROJECTED	6,897,793	258,610	1,523,087	3,526,153	51,074	2,459,682	21,901	-	1,122,645	15,860,946
SOURCES:										
REVENUES	5,010,150	1,600,000	490,000	980,000	39,000	525,000	2,000	-	1,600,000	10,246,150
TRANSFERS IN	-	-	-	-	-	-	-	348,539	3,196,033	3,544,572
DEBT ISSUANCE	-	-	-	-	-	-	-	-	3,000,000	3,000,000
TOTAL	5,010,150	1,600,000	490,000	980,000	39,000	525,000	2,000	348,539	7,796,033	16,790,722
USES:										
EXPENDITURES	3,670,132	1,590,407	351,046	263,323	-	203,000	2,000	348,539	-	6,428,447
CAPITAL OUTLAY	231,000	-	-	-	-	-	-	-	7,395,619	7,626,619
TRANSFERS OUT	2,501,533	-	462,500	408,539	50,000	122,000	-	-	-	3,544,572
DEBT SERVICE	-	-	-	-	-	-	-	-	50,414	50,414
TOTAL	6,402,665	1,590,407	813,546	671,862	50,000	325,000	2,000	348,539	7,446,033	17,650,052
NET CHANGE	(1,392,516)	9,593	(323,546)	308,138	(11,000)	200,000	-	-	350,000	(859,330)
BUDGETED ENDING FUND BALANCE - 6/30/17	\$ 5,505,278	\$ 268,203	\$ 1,199,541	\$ 3,834,292	\$ 40,074	\$ 2,659,682	\$ 21,901	\$ -	\$ 1,472,645	\$ 15,001,615

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 GENERAL FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
GENERAL FUND							
REVENUES:							
BUSINESS LICENSE REVENUE	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,836,000	2%	2%	Based on the trend
STATE ACCOMMODATIONS TAX	100,000	100,000	117,390	120,000	20%	2%	Based on the trend (\$25K plus 5%)
AID TO SUBDIVISION	30,000	30,000	35,000	35,000	17%	0%	Based on current year actuals
SOLID WASTE REVENUE	300,000	300,000	343,000	350,000	17%	2%	Based on current year actuals
ZONING PERMITS	4,000	4,000	4,000	4,000	0%	0%	Based on current year actuals
BUILDING PERMITS	1,022,500	1,022,500	1,162,720	1,250,000	22%	8%	Increased construction in Riverview, East Beach, Bear Island, OP, commercial buildings in Fresh fields
LEASE REVENUE	72,600	72,600	72,600	18,150	-75%	-75%	Projected Townhall closing 12/31/16
LOCAL OPTIONS SALES TAX	450,000	450,000	480,000	490,000	9%	2%	Based on the trend (1% LOST)
FRANCHISE FEE - ELECTRIC	390,000	390,000	399,408	410,000	5%	3%	Based on the trend, increased construction
FRANCHISE FEE - BEACH SERVICE	207,500	207,500	200,000	225,000	8%	13%	25% of Island Beach Services gross receipts
FRANCHISE FEES - OTHER	135,000	135,000	150,000	160,000	19%	7%	Based on current year actuals
COURT FEES, FINES & FORF	40,000	40,000	12,000	12,000	-70%	0%	Based on current year actuals
INTEREST REVENUE	110,000	110,000	110,000	80,000	-27%	-27%	Reduced for funding of the new Municipal Center
MERCHANT PLAZA REVENUE	2,000	2,000	222	-	-100%	-100%	
MISCELLANEOUS REVENUE	15,000	15,000	85,000	20,000	33%	-76%	Based on current year actuals
TOTAL REVENUES	4,678,600	4,678,600	4,971,340	5,010,150	7%	1%	
OTHER FINANCING USES/SOURCES:							
EXCESS OF EXPEDITURES OVER REVENUES	3,818,410	3,818,410	1,580,606	1,392,515	-64%	-12%	
TOTAL REVENUES & OTHER SOURCES	\$ 8,497,010	\$ 8,497,010	\$ 6,551,946	\$ 6,402,665	-25%	-2%	

TOWN OF KIAWAH ISLAND
 BUDGET PROPOSAL
 FOR YEAR ENDED 6/30/17
 GENERAL FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	
EXPENDITURES:							
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	1,471,263.61	1,471,263.61	1,159,910.10	1,615,090.49	10%	39%	Salaries for current employees plus additional 3 in building department and 2 new employees
SALARIES, PR TAXES & BENEF/DEPUTIES	645,000	645,000	682,237	598,131	-7%	-12%	Salaries for deputies.
UTILITIES & SUPPLIES:							
UTILITIES	97,500	97,500	83,842	76,306	-22%	-9%	Based on current year actuals
GENERAL	49,550	49,550	54,443	46,259	-7%	-15%	Estimate for supplies, uniforms based on current year actuals
MINOR ASSETS	6,000	6,000	16,208	14,400	140%	-11%	Estimate for new pc, printers
ADVERTISING	11,300	11,300	3,200	6,200	-45%	94%	Based on current year actuals
COMMUNICATION							
CELL PHONES & IPADS	10,000	10,000	20,370	19,959	100%	-2%	Based on current year actuals
REGULAR/FAXES	21,500	21,500	29,915	21,620	1%	-28%	Based on current year actuals
WASTE MANAGEMENT	913,250	913,250	956,740	982,000	8%	3%	Based on current year actuals
PRINTING	24,065	24,065	9,845	13,183	-45%	34%	Based on current year actuals
PROFESSIONAL SERVICES	524,000	524,000	1,272,431	225,000	-57%	-82%	Based on current year actuals, discontinued contract with Safebuild.
MAINTENANCE	314,250	314,250	301,577	306,900	-2%	2%	Based on current year actuals
INSURANCE	68,250	68,250	59,591	63,752	-7%	7%	Based on current year actuals
TRAVEL & TRAINING	53,960	53,960	36,875	77,200	43%	109%	Based on current year actuals
RENTALS	67,000	67,000	38,665	147,012	119%	280%	Based on current year actuals
TOURISM & RECREATIONS	400,500	400,500	387,500	488,810	22%	26%	Based on current year actuals
CONTRIBUTIONS	200,000	200,000	200,000	150,000	-25%	-25%	Reduced \$50K for KI Conservancy contribution
CAPITAL OUTLAY	425,000	425,000	206,826	231,000	-46%	12%	See detail
OTHER	189,497	189,497	177,203	172,717	-9%	-3%	Based on current year actuals
CONTINGENCY	50,000	50,000	-	50,000	0%	NA	
TOTAL EXPENDITURES	5,541,886	5,541,886	5,697,378	5,305,539	-4%	-7%	
ALLOCATION TO SATAX	562,516	562,516	562,516	618,000	10%	10%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	313,600	313,600	292,932	336,046	7%	15%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	71,260	71,260	66,322	198,822	179%	200%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	215,500	215,500	196,043	203,000	-6%	4%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	-	-	-	48,539	NA	NA	
TOTAL NET EXPENDITURES	4,379,010	4,379,010	4,579,565	3,901,132	-10%	-15%	
OTHER FINANCING USES/SOURCES:							
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	0%	0%	
TRANSFER TO CAPITAL FUND	4,000,000	4,000,000	1,854,381	2,383,533	-40%	29%	
TOTAL OTHER FINANCING USES/ SOURCES	4,118,000	4,118,000	1,972,381	2,501,533	-39%	27%	
TOTAL EXPENDITURES & OTHER USES	\$ 8,497,010	\$ 8,497,010	\$ 6,551,946	\$ 6,402,665	-25%	-2%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40200 - ADMINISTRATION							
<u>TOWN ADMINISTRATION</u>							
SALARIES - REGULAR EMPLOYEES	\$ 393,456	\$ 393,456	\$ 256,042	\$ 232,777	-41%	-9%	Salaries for Town Administrator, attorney, clerk, and receptionist
OVERTIME	-	-	-	1,200	NA	NA	
SALARIES - TEMPORARY	25,000	25,000	-	25,000	0%	NA	
INSURANCE - MEDICAL	37,010	37,010	37,010	37,010	0%	0%	
FICA ER MATCH	17,675	17,675	17,675	17,807	1%	1%	
RETIREMENT MATCH	26,553	26,553	26,553	28,909	9%	9%	Includes \$1K increase from the Town in 401K match.
WORKERS COMPENSATION COSTS	26,000	26,000	27,663	30,000	15%	8%	Additional 5 Town employees Safebuilt-3 , communication-1, code enforcement-1
CATERING COSTS	5,000	5,000	1,000	30,000	500%	2900%	Estimate for Christmas dinner, lunch, Municipal building opening ceremony and misc. meals
PROFESSIONAL SERVICES	88,500	88,500	188,598	140,000	58%	-26%	Estimate for county planner, legal and other misc. consultants
TELEPHONE-CELL	-	-	-	1,452	NA	NA	Based on cost for 1 cell phone and 1 iPad
TRAVEL & TRAINING	25,300	25,300	20,000	20,000	-21%	0%	Estimate for registration fees and travel to attend conferences and courses
DUES	4,450	4,450	4,000	4,450	0%	11%	Based on current year actuals
SUBSCRIPTIONS	627	627	1,000	1,000	59%	0%	Based on current year actuals
ADVERTISING COSTS	9,812	9,812	2,000	5,000	-49%	150%	Estimate for advertising cost
COMMUNITY ACTIVITIES	18,500	18,500	2,000	15,000	-19%	650%	Estimate for volunteer appreciation lunch, gifts, and various community activities
COMMUNITY OUTREACH	200,000	200,000	200,000	150,000	-25%	-25%	Charitable contributions
SUPPLIES - OFFICE	10,000	10,000	10,000	10,000	0%	0%	Based on current year actuals
SUPPLIES - OTHER	1,100	1,100	7,000	1,100	0%	-84%	Based on current year actuals-Allocated to departments
EQUIPMENT -MINOR	-	-	1,808	-	NA	-100%	
MISCELLANEOUS EXPEND	10,000	10,000	10,000	10,000	0%	0%	Based on current year actuals
	898,983	898,983	812,349	760,705	-18%	-6%	
<u>COUNCIL DEPARTMENT</u>							
RENTAL - FACILITIES COST	2,000	2,000	-	5,000	150%	NA	Estimate for Council Retreat
TRAVEL & TRAINING	2,575	2,575	2,575	10,000	288%	288%	Estimate for registration fees and travel to attend MASC Annual Conference, Legislative Day In Cola, misc.
TELEPHONE-CELL	-	-	-	4,452	NA	NA	Cost for Councils and Mayor cell phones and iPad
SUPPLIES - OFFICE	1,050	1,050	-	-	-100%	NA	
	5,625	5,625	5,625	19,452	246%	246%	
<u>PLANNING & ZONING DEPARTMENT</u>							
STENOGRAPHERS COSTS	5,000	5,000	3,605	5,000	0%	39%	Estimate for BZA meetings
ADVERTISING COSTS	1,248	1,248	1,200	1,200	-4%	0%	Estimate for P&C advertising
TRAVEL & TRAINING	4,102	4,102	2,000	5,000	22%	150%	Estimate for registration fees and travel to attend conferences
DUES	-	-	1,000	2,000	NA	100%	Estimate for dues/memberships
SUPPLIES - OTHER	2,400	2,400	-	-	-100%	NA	No need for separate budget
BOOKS & PERIODICALS	1,500	1,500	543	-	-100%	-100%	Cancelled subscription
	14,250	14,250	8,348	13,200	-7%	58%	
TOTAL ADMINISTRATION	\$ 918,858	\$ 918,858	\$ 826,322	\$ 793,357	-14%	-4%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40100 - ENVIRONMENTAL							
SALARIES - REGULAR EMPLOYEES	\$ 140,204	\$ 140,204	\$ 140,204	\$ 144,671	3%	3%	Salaries for Town's biologist and an assistant
FICA ER MATCH	10,726	10,726	10,726	11,067	3%	3%	
INSURANCE - MEDICAL	27,742	27,742	27,742	27,742	0%	0%	
RETIREMENT MATCH	15,507	15,507	15,507	18,724	21%	21%	
PROFESSIONAL SERVICES	7,500	7,500	7,500	13,000	73%	73%	Based on the cost for Tallow Tree Study-\$12K, misc.-\$1.4K
PHOTOGRAPHY COSTS	1,500	1,500	1,259	-	-100%	-100%	
REPAIR AND MAINT - VEHICLES	-	-	-	4,200	NA	NA	An estimate for gas and repairs for 3 vehicles
TELEPHONE-CELL	-	-	-	3,003	NA	NA	Based on cost for 2 cell phones and 2 iPad
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,000	2,000	0%	0%	Based on the cost for Wildlife website-\$144, GIS hosting-\$1.5K, and misc.-\$356
INSURANCE-AUTO	-	-	-	705	NA	NA	Toyota Tacoma
DUES	300	300	182	400	33%	120%	Based on current year actuals
SUBSCRIPTIONS	1,400	1,400	120	1,200	-14%	900%	Based on current year actuals
PRINTING	500	500	-	7,000	1300%	NA	Estimate of 50 copies of Wildlife booklets
TRAVEL & TRAINING	4,650	4,650	1,300	5,000	8%	285%	Based on current year actuals
TURTLE PATROL EXPENDITURES	2,500	2,500	4,500	3,500	40%	-22%	Based on current year actuals
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000	0%	0%	Macroinvertebrate survey-\$28k, piping plover survey-\$15.5K, aerial photography-\$41, consultants-\$8k
RESEARCH	10,000	10,000	5,000	46,550	366%	831%	For the fall migration, marsh sparrow, and wilson's plover banding, bobcat gps project, and alligator study
COMMUNITY OUTREACH *	-	-	5,000	2,500	NA	-50%	
PROGRAMS *	30,000	30,000	10,000	17,500	-42%	75%	
KI CONSERVANCY	-	-	-	58,000	NA	NA	Funding for projects contingent on Town's approval
FISH STUDIES & EQUIPMENT	-	-	5,000	5,000	NA	0%	
SUPPLIES - OFFICE	800	800	300	500	-38%	67%	Based on current year actuals
SUPPLIES OTHER	6,500	6,500	10,000	1,500	-77%	-85%	Estimate for various supplies for wildlife studies
UNIFORMS	1,200	1,200	1,200	1,500	25%	25%	Based on current year actuals
BOOKS & PERIODICALS	300	300	200	200	-33%	0%	
VEHICLES	35,000	35,000	20,108	25,000	-29%	24%	Estimate for the new amphibious
EQUIPMENT - MINOR	2,500	2,500	3,500	2,000	-20%	-43%	Based on current year actuals
COMPUTER & SOFTWARE - MINOR	1,500	1,500	400	1,000	-33%	150%	Based on current year actuals
TOTAL DEPARTMENT EXPENDITURES	402,328	402,328	371,747	503,462	25%	35%	
ALLOCATION TO LOCAL ATAX:							
60% OF SALARIES, PR TAXES, AND BENEFITS	-	-	-	121,322			
TURTLE PATROL COST	37,010	37,010	4,500	3,500			
VEHICLES	-	-	20,108	25,000			
PRINTING	500	500	-	7,000			
	37,510	37,510	24,608	156,822			
ALLOCATION TO COUNTY ATAX							
RESEARCH	-	-	5,000	46,550			
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000			
KI CONSERVANCY	-	-	-	58,000			
PROGRAMS	30,000	30,000	10,000	17,500			
FISH STUDIES & EQUIPMENT	10,000	10,000	5,000	5,000			
	140,000	140,000	120,000	227,050			
TOTAL NET EXPENDITURES	\$ 224,818	\$ 224,818	\$ 227,139	\$ 119,590	-8%	0%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40300 - FINANCIAL							
SALARIES - REGULAR EMPLOYEES	\$ 229,239	\$ 229,239	\$ 161,451	\$ 158,269	-31%	-2%	Salaries for the treasurer, accountant and finance clerk
OVERTIME	-	-	1,000	4,000	NA	300%	
INSURANCE - MEDICAL	26,832	26,832	26,832	33,609	25%	25%	
FICA ER MATCH	10,830	10,830	10,830	12,108	12%	12%	
RETIREMENT MATCH	17,985	17,985	17,985	20,296	13%	13%	
AUDITING COSTS	35,000	35,000	36,844	35,000	0%	-5%	Based on current year actuals
LEGAL COSTS	25,000	25,000	80,000	-	-100%	-100%	Estimate for legal cost
PROFESSIONAL SERVICES	30,500	30,500	177,906	12,000	-61%	-93%	Estimate for ad hoc consulting
TELEPHONE-CELL	-	-	-	972	NA	NA	Based on cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE	123,750	123,750	194,724	170,000	37%	-13%	Cost for ADP-\$57K, VS3-\$56K, VC3 web hosting-\$2K, Comcast-\$2K, Tyler-\$36K, QS1-\$12K, and misc.-\$5K
RENTAL - STORAGE	25,000	25,000	1,142	1,752	-93%	53%	Cost for Iron Mountain storage
TRAVEL & TRAINING	8,148	8,148	3,000	10,000	23%	233%	Estimate for registration fees and travel to attend conferences and courses
DUES	-	-	200	1,000	NA	400%	Cost for membership to MASC and GFOA
ADVERTISING COSTS	240	240	-	-	-100%	NA	Included in Administration
PRINTING COSTS	1,800	1,800	1,645	2,000	11%	22%	Based on current year actuals/Utility billing printing
SUPPLIES - OFFICE	1,000	1,000	2,000	2,000	100%	0%	Based on current year actuals
SUPPLIES - POSTAGE	10,000	10,000	10,000	10,000	0%	0%	Postage for day to day business, business license and utility billing mailing
SUPPLIES - OTHER	1,200	1,200	1,000	1,200	0%	20%	Based on current year actuals
BOOKS & PERIODICALS	1,200	1,200	-	600	-50%	NA	Estimate for periodicals
BANK COSTS	11,100	11,100	24,128	15,000	35%	-38%	Cost for WF cc terminals-\$2.2K, SunGard check processing-\$9.6K, merchant fees-\$2.5K, and misc.-\$700
COMPUTER & SOFTWARE - MINOR	-	-	-	2,400	NA	NA	Estimate for misc.
TOTAL DEPARTMENT EXPENDITURES	558,825	558,825	750,688	492,206	-12%	-34%	
ALLOCATION TO COURT DEPARTMENT	-	-	-	16,963	NA	NA	30% of Salaries, payroll taxes and benefits for finance clerk allocated to the Court Department
TOTAL NET EXPENDITURES	\$ 558,825	\$ 558,825	\$ 750,688	\$ 475,243	-15%	-37%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40300 - COMMUNICATIONS							
SALARIES - REGULAR EMPLOYEES	\$ 52,163	\$ 52,163	\$ 52,163	\$ 88,466	70%	70%	Salaries for Communication Specialist and 1 new hire
OVERTIME	-	-	2,000	2,000	NA	0%	
INSURANCE - MEDICAL	9,631	9,631	-	19,262	100%	NA	
FICA ER MATCH	3,990	3,990	3,990	6,767	70%	70%	
RETIREMENT MATCH	5,769	5,769	5,769	10,226	77%	77%	
PROFESSIONAL SERVICES	40,000	40,000	40,000	-	-100%	-100%	
TELEPHONE-CELL	-	-	-	480	NA	NA	Cost for 1 iPad
REPAIR AND MAINTENANCE - SOFTWARE	-	-	-	5,000	NA	NA	Estimate for adobe, constant contact and misc.
PRINTING COSTS	17,000	17,000	3,000	3,000	-82%	0%	Based on current year actuals
PRINTING - TOWN NOTES	5,000	5,000	5,000	8,000	60%	60%	Estimate for printing Town notes
SUPPLIES - OFFICE	-	-	-	1,200	NA	NA	Estimate for office supplies
SUPPLIES - OTHER	-	-	-	600	NA	NA	
COMPUTER & SOFTWARE - MINOR	-	-	-	5,000	NA	NA	Estimate for pc, printer and misc. for the new hire
MISCELLANEOUS EXPEND	-	-	-	15,000	NA	NA	Estimate for misc. cost for the new department
TOTAL DEPARTMENT EXPENDITURES	133,554	133,554	111,923	165,001	24%	47%	
ALLOCATION TO ARTS & CULTURAL FUND	-	-	-	48,539	NA	NA	60% of Salaries, payroll taxes and benefits of Arts Council Liaison
TOTAL NET EXPENDITURES	133,554	133,554	111,923	116,462	-13%	4%	
Department: 40600 - COURT DEPARTMENT							
SALARIES - REGULAR EMPLOYEES	12,000	12,000	12,000	12,360	3%	3%	30% of finance clerk salary
INSURANCE - MEDICAL	2,289	2,289	2,289	2,287	0%	0%	
FICA ER MATCH	918	918	918	920	0%	0%	
RETIREMENT MATCH	1,327	1,327	1,327	1,396	5%	5%	
TELEPHONE-CELL	-	-	1,200	1,200	NA	0%	Cost for 1 cell phone
REPAIR AND MAINT - SOFTWARE	1,250	1,250	1,200	-	-100%	-100%	Canceled lawtrack software
TRAVEL & TRAINING	3,050	3,050	2,000	2,200	-28%	10%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	120	120	185	260	117%	41%	Based on current year actuals
	\$ 20,955	\$ 20,955	\$ 21,120	\$ 20,623	-2%	-2%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40900 - PUBLIC SAFETY DEPARTMENT							
SALARIES - DEPUTIES	\$ 645,000	\$ 645,000	\$ 558,567	\$ 489,083	-24%	-12%	Based on the current contract
OVERTIME	-	-	15,000	15,000	NA	0%	
FICA ER MATCH	-	-	46,893	39,935	NA	-15%	
RETIREMENT MATCH	-	-	61,778	54,113	NA	-12%	
COUNTY DEPUTY VEHICLE FEES	10,000	10,000	15,920	15,000	50%	-6%	Based on current contract -\$10 per deputy per shift
COUNTY RADIO COSTS	9,000	9,000	9,000	9,000	0%	0%	Based on current year actuals
TOTAL DEPARTMENT EXPENDITURES	664,000	664,000	707,157	622,131	-6%	-12%	
ALLOCATION TO STATE ATAX	402,516	402,516	402,516	423,000	5%	5%	Salaries and payroll taxes allocated to ATAX
TOTAL NET EXPENDITURES	261,484	261,484	304,641	199,131	-24%	-35%	
Department: 40100 - CODE ENFORCEMENT DEPARTMENT							
SALARIES	171,882	171,882	161,882	209,038	22%	29%	Salaries for 3 employees and one new hire
OVERTIME	-	-	2,500	2,000	NA	-20%	
INSURANCE - MEDICAL	29,220	29,220	29,220	38,851	33%	33%	
FICA ER MATCH	13,149	13,149	13,149	15,991	22%	22%	
RETIREMENT MATCH	26,165	26,165	20,010	26,165	0%	31%	
REPAIR AND MAINT - VEHICLES	-	-	-	6,000	NA	NA	An estimate for gas and repairs for 3 vehicles
TELEPHONE-CELL	-	-	-	4,980	NA	NA	Cost for 3 cell phones and 3 iPads
INSURANCE-AUTO	3,500	3,500	-	2,321	-34%	NA	Insurance for 3 trucks
VEHICLE	-	-	-	35,000	NA	NA	New vehicle purchase
PRINTING COSTS	265	265	200	183	-31%	-8%	Estimate for printing decals, based on current year actuals
TRAVEL & TRAINING	6,135	6,135	6,000	6,000	-2%	0%	Estimate for registration fees and travel to attend conferences and courses
SUPPLIES - OFFICE	2,400	2,400	2,200	2,000	-17%	-9%	Based on current year actuals
SUPPLIES - OTHER	1,200	1,200	500	500	-58%	0%	Based on current year actuals
UNIFORMS	3,500	3,500	2,000	3,000	-14%	50%	Based on current year actuals
EQUIPMENT - MINOR	2,000	2,000	500	2,000	0%	300%	
	\$ 259,416	\$ 259,416	\$ 238,161	\$ 354,029	36%	49%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 41500 - PERMIT, INSPECT & PLANNING							
SALARIES	\$ 150,000	\$ 150,000	\$ 40,027	\$ 278,910	86%	597%	Salaries for Building department and building permits tech
OVERTIME	-	-	4,000	1,500	NA	-63%	
INSURANCE - MEDICAL	-	-	7,632	45,147	NA	492%	
FICA ER MATCH	-	-	3,024	21,336	NA	606%	
RETIREMENT MATCH	-	-	4,372	46,242	NA	958%	
PROFESSIONAL SERVICES	292,500	292,500	737,978	-	-100%	-100%	Discontinue Safebuilt services
VEHICLE LEASE	90,000	90,000	-	-	-100%	NA	Assumed purchase of 3 vehicle in 2015-2016 .
REPAIR AND MAINT - VEHICLES	-	-	-	8,500	NA	NA	An estimate for gas and repairs for 3 vehicles
REPAIR AND MAINT - SOFTWARE	-	-	6,125	600	NA	-90%	Estimate for Adobe pro, MS Office software for new computers
TELEPHONE-CELL	-	-	-	3,420	NA	NA	Cost for 3 cell phones
INSURANCE-AUTO	-	-	-	2,321	NA	NA	Cost for 3 vehicles
DUES	-	-	-	1,535	NA	NA	Estimate for dues for 4 employees
TRAVEL & TRAINING	-	-	-	19,000	NA	NA	Estimate for registration fees and travel to attend conferences and courses; 50% tuition reimbursement
SUPPLIES - OFFICE	-	-	1,500	1,200	NA	-20%	Estimate for office supplies
SUPPLIES - OTHER	-	-	-	1,459	NA	NA	Estimate for misc., coffee supplies
UNIFORMS	-	-	-	2,300	NA	NA	Estimate for uniforms
COMPUTER & SOFTWARE - MINOR	-	-	10,000	2,000	NA	NA	
	<u>\$ 532,500</u>	<u>\$ 532,500</u>	<u>\$ 814,656</u>	<u>\$ 435,470</u>	<u>-18%</u>	<u>-47%</u>	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 41000 - OPERATIONS			834,000				
WATER & SEWAGE	\$ 69,000	\$ 69,000	\$ 57,341	\$ 61,200	-11%	7%	Estimate for 6 months, remaining 6 included in CAM charges for the Town Hall
SOLID WASTE DISPOSAL	854,500	854,500	889,703	915,000	7%	3%	Based on current year actuals
CUSTODIAL COSTS	25,000	25,000	25,323	25,000	0%	-1%	Based on current year actuals
LANDSCAPING COSTS - MINOR	149,000	149,000	150,000	145,000	-3%	-3%	Based on current year actuals
BEACH PATROL COSTS	258,000	258,000	258,000	258,960	0%	0%	Based on contract with Island Services
BEACH UPKEEP	33,750	33,750	41,714	42,000	24%	1%	Estimate for 6 months, remaining 6 included in CAM charges for the Town Hall
REPAIR & MAINT - BUILDING	10,000	10,000	17,015	600	-94%	-96%	Estimate for 6 months, remaining 6 included in CAM charges for the Town Hall
REPAIR & MAINT - VEHICLE	3,000	3,000	10,000	-	-100%	-100%	Allocated to departments
REPAIR AND MAINT - EQUIPMENT	12,000	12,000	6,000	3,000	-75%	-50%	Based on current year actuals
REPAIR AND MAINT - SOFTWARE	1,250	1,250	-	-	-100%	NA	Based on current year actuals
PEST CONTROL COSTS	12,000	12,000	1,500	1,500	-88%	0%	Based on current year actuals
RENTAL-BUILDING	-	-	-	100,260	NA	NA	Estimate for base rent for the building and garage -\$91,870 and CAM charges
RENTAL - EQUIPMENT	40,000	40,000	37,523	40,000	0%	7%	Estimate for copier leases , based on current year actuals
INSURANCE - DATA PRO	750	750	303	305	-59%	1%	Based on current year premiums
INSURANCE - LIAB/TOR	25,000	25,000	22,621	25,000	0%	11%	Based on current year premiums increased for Building Inspections Department
INSURANCE - PERSONAL PROPERTY	5,500	5,500	6,084	1,100	-80%	-82%	Based on current year premiums
INSURANCE - D&O	28,000	28,000	25,398	26,000	-7%	2%	Based on current year premiums
TELEPHONE - REGULAR	15,000	15,000	24,492	20,000	33%	-18%	Based on current year actuals
TELEPHONE - CELLULAR	10,000	10,000	19,170	-	-100%	-100%	Allocated to departments
EMERGENCY COMMUNICATION COST	6,500	6,500	5,423	1,620	-75%	-70%	Monthly charges for satellite phones
SECURITY SYSTEM COSTS	1,000	1,000	2,509	372	-63%	-85%	Estimate for 6 months, remaining 6 included in CAM charges for the Town Hall
SUPPLIES - OFFICE	1,000	1,000	3,000	3,000	200%	0%	Based on current year actuals
SUPPLIES - OTHER	4,400	4,400	3,000	3,000	-32%	0%	Based on current year actuals
CHRISTMAS DECORATIONS	12,000	12,000	8,600	12,000	0%	40%	Based on current year actuals
ELECTRICITY COSTS	28,500	28,500	26,501	15,106	-47%	-43%	Estimate for 6 months, remaining 6 included in CAM charges for the Town Hall
GASOLINE COSTS	10,000	10,000	5,913	-	-100%	-100%	Allocated to departments
SIGNS & FENCES - MINOR COSTS	160,000	160,000	60,000	100,000	-38%	67%	Estimate for street various signs and New Town Hall
	\$ 1,775,150	\$ 1,775,150	\$ 1,707,133	\$ 1,800,023	1%	5%	
ALLOCATION TO STATE ATAX	160,000	160,000	160,000	195,000	22%	22%	
ALLOCATION TO COUNTY ATAX	173,600	173,600	172,932	108,996	-37%	-37%	
ALLOCATION TO LOCAL ATAX	33,750	33,750	41,714	42,000	24%	1%	Beach upkeep and patrol
ALLOCATION TO HOSPITALITY ATAX	215,500	215,500	196,043	203,000	-6%	4%	
TOTAL NET EXPENDITURES	\$ 1,192,300	\$ 1,192,300	\$ 1,136,444	\$ 1,251,027	5%	10%	

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE							
REPAIR AND MAINT ROADS	\$ -	\$ -	\$ -	\$ 106,000	NA	NA	Estimate for resurfacing KI Parkway-\$100k and repairing drainage on Beachwalker and Parkway intersect
GENERAL INSURANCE - BRIDGE	5,500	5,500	5,185	6,000	9%	16%	Estimate for bridge insurance with increased coverage
PROFESSIONAL SERVICES	-	-	-	20,000	NA	NA	Estimate for bridge appraisal and road resurfacing
MISCELLANEOUS EXPEND	1,000	1,000	-	1,200	20%	NA	Estimate for misc.
	<u>6,500</u>	<u>6,500</u>	<u>5,185</u>	<u>133,200</u>	<u>1949%</u>	<u>2469%</u>	
CAPITAL OUTLAY							
DRAINAGE MAINTENANCE/BEACHWALKER	75,000	75,000	75,000	-			
TOWN HALL ROOF REPAIR	30,000	30,000	31,610	-			
WILDLIFE TRUCK NET	35,000	35,000	20,108	-			
	<u>140,000</u>	<u>140,000</u>	<u>126,718</u>	<u>-</u>			
Department: 41400 - CERT TEAM							
CERT TEAM	3,000	3,000	3,000	3,000	0%	0%	
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>0%</u>	<u>0%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 STATE ACCOMMODATION TAX FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,484,991	\$ 1,484,991	\$ 1,584,991	\$ 1,600,000	8%	1%	Estimated 2 % increase based on trends
	1,484,991	1,484,991	1,584,991	1,600,000	8%	1%	
EXPENDITURES:							
CHARLESTON CVB PAYMENTS	476,839	476,839	476,839	490,407	3%	3%	30% of SATAX
SATAX CURRENT YEAR FUNDING	1,100,000	1,100,000	1,100,000	1,100,000	0%	0%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,576,839	1,576,839	1,576,839	1,590,407	1%	1%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (91,848)	\$ (91,848)	\$ 8,152	\$ 9,593	-110%	18%	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 COUNTY ACCOMMODATION TAX FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
REVENUES:							
COUNTY ACCOMMODATION TAX	\$ 275,000	\$ 275,000	\$ 450,975	\$ 480,000	75%	6%	Based on current year actuals
INTEREST REVENUE	7,500	7,500	10,000	10,000	33%	0%	Based on current year actuals
TOTAL CATAX REVENUES	282,500	282,500	460,975	490,000	73%	6%	
EXPENDITURES :							
WATER & SEWAGE	3,500	3,500	3,500	3,200	-9%	-9%	50% allocation from GF
SOLID WASTE DISPOSAL	50,000	50,000	50,000	25,000	-50%	-50%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	0%	0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	2,500	2,500	1,000	500	-80%	-50%	50% allocation from GF
REPAIR & MAINT - BUILDING	3,000	3,000	3,000	1,000	-67%	-67%	50% allocation from GF
PEST CONTROL COSTS	1,200	1,200	500	250	-79%	-50%	50% allocation from GF
GENERAL INSURANCE - AUTO	1,000	1,000	-	-	-100%	NA	
GENERAL INSURANCE - PREMISE	1,500	1,500	-	-	-100%	NA	
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500	0%	0%	
SECURITY SYSTEM COSTS	400	400	432	186	-54%	-57%	50% allocation from GF
BEACH PATROL COSTS	258,000	258,000	258,000	258,960	0%	0%	
BEACH CONSULTING & STUDIES	10,000	10,000	-	-	-100%	NA	
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000	0%	0%	
THE WILDSIDE GUEST POCKET	-	-	-	15,000	NA	NA	
KI CONSERVANCY	-	-	-	58,000	NA	NA	
ENVIRONMENTAL RESEARCH	-	-	5,000	46,550	NA	831%	For the fall migration, marsh sparrow, and wilson's plover banding, bobcat gps project, and alligator study
EDUCATIONAL PROGRAMS	30,000	30,000	10,000	17,500	NA	75%	
FISH STUDIES & EQUIPMENT	10,000	10,000	5,000	5,000	-50%	0%	Estimate for fish tissue testing and stocking
ELECTRICITY COSTS	6,000	6,000	4,000	2,400	-60%	-40%	50% allocation from GF
GASOLINE COSTS	2,000	2,000	-	-	-100%	NA	
TOTAL CATAX EXPENDITURES	491,600	491,600	452,932	546,046	11%	21%	
FUND ALLOCATIONS TO OTHER FUNDS :							
ALLOCATE TO SATAX	(160,000)	(160,000)	(160,000)	(195,000)	22%	22%	
TANSFER TO CAPITAL FUND	-	-	-	462,500	NA	NA	5% Construction cost of Municipal Building (CVB)
TOTAL LATAX FUND EXPEND, ALLOCATIONS	331,600	331,600	292,932	813,546	145%	178%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (49,100)	\$ (49,100)	\$ 168,043	\$ (323,546)	-312%	-38%	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 LOCAL ACCOMMODATION TAX FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
REVENUES:							
LOCAL ACCOMMODATION TAX	\$ 775,000	\$ 775,000	\$ 900,000	\$ 950,000	23%	6%	Based on current year actuals
INTEREST REVENUE	30,000	30,000	30,000	30,000	0%	0%	Based on current year actuals
TOTAL LATAX REVENUES	805,000	805,000	930,000	980,000	22%	5%	
EXPENDITURES :							
SALARIES - REGULAR EMPLOYEES	-	-	-	86,803	NA	NA	60% of the biologists, and arts council liaison salaries
FICA ER MATCH	-	-	-	6,640	NA	NA	
INSURANCE - MEDICAL	-	-	-	16,645	NA	NA	
RETIREMENT MATCH	-	-	-	11,234	NA	NA	
BEACH UPKEEP	33,750	33,750	41,714	42,000	24%	1%	Cost for Carolina Waste, based on current year actuals
TURTLE PATROL	-	-	-	3,500	NA	NA	
VEHICLE	-	-	12,065	25,000	NA	NA	Estimate for the new amphibious/For current year 60% of wildlife truck
COMMUNITY OUTREACH MOTORING RETREAT	79,000	79,000	79,000	62,000	-22%	-22%	
PRINTING COSTS	500	500	-	7,000	1300%	NA	Estimate for 500 copies of Wildlife booklets
BEACH SUPPLIES COSTS	3,000	3,000	2,000	2,500	-17%	25%	Based on current year actuals
TOTAL LATAX EXPENDITURES	116,250	116,250	134,779	263,323	127%	95%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS :							
TRANSFER TO ARTS & CULTURAL FUND	160,000	160,000	160,000	208,539	30%	30%	
TRANSFER TO CAPITAL FUND	200,000	200,000	200,000	200,000	0%	0%	Future Beach Renurishment
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS	476,250	476,250	494,779	671,862	41%	10%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 328,750	\$ 328,750	\$ 435,221	\$ 308,138	-6%	-29%	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 BEVERAGE PERMITS FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
REVENUES:							Based on trends
BEVERAGE TAX REVENUE	\$ 50,000	\$ 50,000	\$ 36,000	\$ 39,000	-22%	8%	
	50,000	50,000	36,000	39,000	0%	8%	
FUND TRANSFERS TO OTHER FUNDS :							
TRANSFER TO CAPITAL FUND	45,000	45,000	45,000	50,000	0%	11%	
	45,000	45,000	45,000	50,000	0%	11%	
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ (9,000)</u>	<u>\$ (11,000)</u>	<u>0%</u>	<u>18%</u>	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 HOSPITALITY TAX FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change	Justifications
REVENUES:							
HOSPITALITY TAX	\$ 450,000	\$ 450,000	\$ 480,000	\$ 500,000	11%	4%	Based on current year actuals
INTEREST REVENUE	20,000	20,000	25,000	25,000	25%	0%	Based on current year actuals
TOTAL HOSPITALITY TAX REVENUES	470,000	470,000	505,000	525,000	12%	4%	
EXPENDITURES :							
WATER & SEWAGE	60,000	60,000	46,756	55,000	-8%	18%	Irrigation for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerrison Parkway
LANDSCAPING COSTS - MINOR	140,000	140,000	137,187	133,000	-5%	-3%	Greenery maintenance for KI Parkway, round a bout, Beachwalker Dr and Betsy Kerrison Parkway
CHRISTMAS DECORATION	12,000	12,000	8,600	12,000	0%	40%	Based on current year actuals
ELECTRICITY COSTS	3,500	3,500	3,500	3,000	-14%	-14%	Electricity for round a bout lights
TOTAL EXPENDITURES	215,500	215,500	196,043	203,000	-6%	4%	
FUND TRANSFERS TO OTHER FUNDS :							
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	0%	0%	
TRANSFER TO CAPITAL FUND	100,000	100,000	100,000	100,000	0%	0%	
TOTAL HOSPITALITY FUND EXPEND & TRANSFERS	337,500	337,500	318,043	325,000	-4%	2%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 132,500	\$ 132,500	\$ 186,957	\$ 200,000	51%	7%	

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 ARTS & CULTURAL FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change
SOURCES :						
TRANSFER FROM LATAX FUND	\$ 160,000	\$ 160,000	\$ 160,000	\$ 208,539	30%	30%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	0%	0%
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	0%	0%
TOTAL SOURCES	300,000	300,000	300,000	348,539	16%	16%
EXPENDITURES:						
PAYROLL & RELATED EXPENSES	-	-	-	45,486	NA	NA
OFFICE/PRINTING EXPENSES	-	-	-	3,053	NA	NA
ARTS COUNCIL	115,000	115,000	115,000	115,000	0%	0%
ADMINISTRATIVE COST	3,000	3,000	3,000	3,000	0%	0%
CULTURAL EVENTS	182,000	182,000	182,000	182,000	0%	0%
TOTAL EXPENDITURES	300,000	300,000	300,000	348,539	0%	16%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0%	0%

TOWN OF KIAWAH ISLAND
 BUDGET
 FOR YEAR ENDED 6/30/17
 VICTIMS ASSISTANCE FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change
VICTIMS ASSISTANCE FEES	9,000	9,000	2,000	2,000	-78%	0%
	<u>9,000</u>	<u>9,000</u>	<u>2,000</u>	<u>2,000</u>	-78%	0%
EXPENDITURES:						
ASSISTANCE TO VICTIMS	1,000	1,000	-	-	-100%	NA
CONTRIBUTIONS TO VICTIMS PROGRAMS	8,000	8,000	2,000	2,000		
TOTAL EXPENDITURES	<u>9,000</u>	<u>9,000</u>	<u>2,000</u>	<u>2,000</u>	-11%	0%
NET INCREASE/(DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	NA	0%

BUDGET

FOR YEAR ENDED 6/30/17

CAPITAL FUND

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change
SOURCES :						
DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ 3,000,000	NA	NA
PROCEEDS FROM TOWN HALL SALE	-	-	-	1,600,000	NA	NA
TRANSFER FROM GENERAL FUND	4,000,000	4,000,000	1,854,381	2,383,533	0%	0%
TRANSFER FROM COUNTY ACCOMMODATION FUND	-	-	-	462,500		
TRANSFER FROM LOCAL ACCOMMODATION FUND	200,000	200,000	200,000	200,000	0%	0%
TRANSFER FROM BEVERAGE FUND	45,000	45,000	45,000	50,000	0%	0%
TRANSFER FROM HOSPITALITY TAX FUND	100,000	100,000	100,000	100,000	0%	0%
TOTAL SOURCES	4,345,000	4,345,000	2,199,381	7,796,033	79%	254%
EXPENDITURES:						
MUNICIPAL BUILDING/CONSTRUCTION	4,000,000	4,000,000	1,854,381	7,395,619	85%	299%
DEBT SERVICE/PRINCIPAL	-	-	-	-		
DEBT SERVICE/CLOSING COST & INTEREST	-	-	-	50,414		
TOTAL EXPENDITURES	4,000,000	4,000,000	1,854,381	7,446,033	85%	302%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 345,000	\$ 345,000	\$ 345,000	\$ 350,000	0%	0%

TOWN OF KIAWAH ISLAND
 CAPITAL IMPROVEMENT PLAN
 FY 2016-2021

	2015/2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
INFRASTRUCTURE:						
BEACHWALKER DRIVE	\$ -	\$ 106,000	\$ -	\$ -	\$ -	\$ -
KIAWAH ISLAND PARKWAY	-	-	-	-	-	-
KIAWAH ISLAND ROUND A BOUT	-	-	-	-	-	-
DRAINAGE MAINTENANCE	75,000	-	-	30,000	-	30,000
KIAWAH ISLAND BEACH RENOURISHMENT	-	-	-	-	750,000	-
	<u>75,000</u>	<u>106,000</u>	<u>-</u>	<u>30,000</u>	<u>750,000</u>	<u>30,000</u>
INFORMATION TECHNOLOGY:						
COMPUTERS /WILDLIFE	-	-	4,000	-	-	-
COMPUTERS /ACCOUNTING	-	-	4,000	-	-	-
COMPUTER/CERT TEAM	1,500	-	-	-	-	-
SURFACE PRO/BUILDING DEPARTMENT	6,000	-	-	-	-	-
	<u>7,500</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
VEHICLES :						
WILDLIFE TRUCK	20,108	-	-	25,000	-	-
WILDLIFE AMPHIBIOUS	-	25,000	-	-	-	-
CODE ENFORCEMENT TRUCKS (4)	-	35,000	35,000	-	-	-
OPERATIONS/4RUNNER	-	-	-	35,000	-	-
BUILDING DEPARTMENT TRUCKS (3)	90,000	-	-	-	-	-
	<u>110,108</u>	<u>60,000</u>	<u>35,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
EQUIPMENT:						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
SIGNS & FENCES:						
SIGNS	60,000	100,000	-	-	-	-
	<u>60,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FACILITIES:						
ROOF REPAIR	31,610	-	-	-	-	-
NEW MUNICIPAL CENTER	1,854,381	7,395,619	-	-	-	-
	<u>1,885,991</u>	<u>7,395,619</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	\$ 2,138,599	\$ 7,661,619	\$ 43,000	\$ 90,000	\$ 750,000	\$ 30,000