

**TOWN OF KIAWAH ISLAND**  
**ORDINANCE 2017-08**

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2017-2018 BUDGET FOR THE  
TOWN OF KIAWAH ISLAND, SOUTH CAROLINA  
(7/1/17 THROUGH 6/30/18)**

**WHEREAS**, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2017-2018; 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 2<sup>nd</sup> of June 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 2017-2018.

**Section 2      Creation of the Fiscal Year 2018-2018 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 2017-2018 “**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, 2017, to June 30, 2018.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 6<sup>th</sup> DAY OF JUNE 2017.

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Craig Weaver, Mayor

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Petra S. Reynolds, Town Clerk

First Reading: May 2, 2017

Second Reading: June 6, 2017

Town of Kiawah Island  
 Budget FY2018 to Projected Budget FY2017  
 All Funds Consolidated  
 Cash Basis

Budgeted Sources & Uses

	Annualized FY2017	Budget FY2018	VARIANCE	%
<b>Revenues*:</b>				
Building Permits	\$ 1,100,000	\$ 1,153,900	\$ 53,900	5%
Business Licenses	2,125,000	2,200,000	75,000	4%
Property Lease	21,858	-	(21,858)	-100%
Franchise Fees	777,629	802,908	25,279	3%
Local Option tax	490,000	534,100	44,100	9%
State ATAX	1,730,000	1,772,000	42,000	2%
Local ATAX	950,000	988,000	38,000	4%
County ATAX	477,000	422,000	(55,000)	-12%
Hospitality Tax	540,000	566,000	26,000	5%
Environmental Services	365,000	375,000	10,000	3%
Interest	35,000	40,000	5,000	14%
Other	148,197	137,000	(11,197)	-8%
<b>Total Revenue</b>	<b>8,759,684</b>	<b>8,990,908</b>	<b>231,224</b>	<b>3%</b>
<b>Expenses**:</b>				
Salaries	1,570,224	1,602,197	(31,973)	-2%
Overtime	28,000	18,700	9,300	33%
Benefits	398,631	424,041	(25,410)	-6%
Payroll Tax	152,389	159,380	(6,991)	-5%
<b>Employee Subtotal</b>	<b>2,149,244</b>	<b>2,204,318</b>	<b>(55,074)</b>	<b>-3%</b>
Utilities & Supplies	128,928	208,259	(79,331)	-62%
Advertising & Promotions	6,200	6,200	-	0%
Communications	45,031	51,495	(6,464)	-14%
Waste Management	981,800	982,000	(200)	0%
Insurance	67,333	87,673	(20,340)	-30%
Professional Services	65,000	130,000	(65,000)	-100%
Consultants	131,685	120,800	10,885	8%
Maintenance	341,466	405,224	(63,758)	-19%
Travel & Training	68,035	71,765	(3,730)	-5%
Rentals	152,180	69,392	82,788	54%
Tourism & Recreations	1,863,457	1,919,265	(55,808)	-3%
Contributions	150,000	150,000	-	0%
Other	284,283	236,453	47,830	17%
Debt Service	18,871	370,969	(352,098)	-1866%
<b>Total Expenses</b>	<b>6,453,513</b>	<b>7,013,813</b>	<b>(560,299)</b>	<b>-9%</b>
<b>Revenue Less Expenses</b>	<b>2,306,171</b>	<b>1,977,095</b>	<b>(329,075)</b>	<b>-14%</b>
<b>Capital Expenditures &amp; Uses :</b>				
Building	7,417,539	-	7,417,539	100%
Vehicles	60,951	-	60,951	100%
Other	140,000	300,000	(160,000)	-114%
<b>Total Capital Expenditures &amp; Uses</b>	<b>7,618,490</b>	<b>300,000</b>	<b>7,318,490</b>	<b>96%</b>
<b>Net Changes in Fund Balance</b>	<b>\$ (5,312,319)</b>	<b>\$ 1,677,095</b>	<b>\$ 6,989,415</b>	<b>-132%</b>

**Notes:**

\* The Revenue section FY2017 does not include following sources:

- 21 Beachwalker sale proceeds of \$1,575,000
- General Obligation Bond proceeds of \$3,000,000

\*\* Expenditures do not include storm cleanup, estimated at \$700K

**Town of Kiawah Island FY 2017-18 Budget**

<u>Main Functions</u>	<u>Unrestricted Funds</u>	<u>% of Total Expenses</u>	<u>Restricted Funds</u>	<u>% of Total Expenses</u>	<u>Total</u>
Administration	\$1,064,764	23%	\$ -	0%	\$1,064,764
Public Works/Town Buildings	2,161,129	48%	279,279	8%	2,440,408
Planning/Zoning	54,350	1%	-	0%	54,350
Building Services/Licensing	777,893	17%	-	0%	777,893
Law Enforcement	118,919	3%	532,208	15%	651,127
Beach Management	-	0%	451,665	13%	451,665
<b><u>Total Main Functions</u></b>	<b><u>\$4,177,055</u></b>	<b><u>92%</u></b>	<b><u>1,263,152</u></b>	<b><u>35%</u></b>	<b><u>\$5,440,207</u></b>
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>
Tourism	-	0%	1,622,265	46%	1,622,265
Arts Council	118,000	3%	241,361	7%	359,361
Charities	150,000	3%	-	0%	150,000
Wildlife Research	103,514	2%	435,910	12%	539,425
<b><u>Total Other Functions</u></b>	<b><u>371,514</u></b>	<b><u>8%</u></b>	<b><u>2,299,537</u></b>	<b><u>65%</u></b>	<b><u>2,671,051</u></b>
<b><u>Grand Total</u></b>	<b><u>\$4,548,570</u></b>	<b><u>100%</u></b>	<b><u>\$3,562,689</u></b>	<b><u>100%</u></b>	<b><u>\$8,111,258</u></b>

Note: Dollars do not include capital expenditures but do include depreciation.

## Town Of Kiawah Island Projected Fund Balances

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>Change</u>	<u>%</u>
<b><u>Unrestricted</u></b>				
General Fund	5,742,806	6,597,207	854,401	14.88%
Arts & Cultural Fund	-	-	-	0.00%
Capital Fund	<u>1,572,645</u>	<u>1,922,645</u>	<u>350,000</u>	<u>22.26%</u>
Subtotal	<u>7,355,525</u>	<u>8,554,926</u>	<u>1,199,401</u>	<u>16.31%</u>
<b><u>Restricted</u></b>				
State ATAX	219,312	213,712	(5,600)	-2.55%
County ATAX	1,177,125	1,148,149	(28,976)	-2.46%
Local ATAX	3,654,306	3,937,326	283,020	7.74%
Hospitality Tax	2,718,592	2,947,842	229,250	8.43%
Beverage Tax	40,074	35,074	(5,000)	-12.48%
Other	<u>22,617</u>	<u>22,617</u>	-	<u>0.00%</u>
Subtotal	<u>7,832,026</u>	<u>8,304,720</u>	<u>472,694</u>	<u>6.04%</u>
Subtotal	<b>15,147,477</b>	<b>16,824,572</b>	<b>1,677,095</b>	<b>11.07%</b>
GO Bond Liability	<u>(3,000,000)</u>	<u>(2,667,000)</u>	<u>333,000</u>	<u>-11.10%</u>
<b>Total</b>	<b><u>12,147,477</u></b>	<b><u>14,157,572</u></b>	<b><u>2,010,095</u></b>	<b><u>16.55%</u></b>

**Town of Kiawah Island  
Net Position Analysis**

	As of 6/30/2016	As of 6/30/2017	As of 6/30/2018
Fund Balances			
Tourism Related Expenditures	\$ 7,800,837	\$ 7,809,409	\$ 8,282,103
Capital Improvements	1,222,645	1,572,645	1,922,645
Victims' Assistance	22,617	22,617	22,617
Unrestricted	<u>7,752,006</u>	<u>5,742,806</u>	<u>6,597,207</u>
<b>Total Fund Balances</b>	<b>16,798,105</b>	<b>15,147,477</b>	<b>16,824,572</b>
Employees Receivable	73,692	47,092	20,493
Capital Assets -Net	10,278,569	18,316,985	17,753,922
Net Pension Liability	(2,275,280)	(2,275,280)	(2,275,280)
GO Bond Liability	<u>-</u>	<u>(3,000,000)</u>	<u>(2,667,000)</u>
<b>Total Net Position</b>	<b>\$ 24,875,086</b>	<b>\$ 28,236,274</b>	<b>\$ 29,656,708</b>

## Town Of Kiawah Island Projected Departmental Expenses

	<u>Annualized FY 2016-17</u>	<u>Proposed FY 2017-18</u>	<u>Change</u>	<u>%</u>
Administration	\$703,098	\$752,583	\$49,485	7%
Environmental	\$475,882	\$539,425	\$63,543	13%
Financial	\$506,136	\$502,098	-\$4,038	-1%
Communications	\$149,679	\$173,466	\$23,787	16%
Public Safety	\$598,949	\$651,127	\$52,179	9%
Permit, Inspection	\$447,899	\$473,061	\$25,162	6%
Code Enforcement	\$296,347	\$304,832	\$8,485	3%
Operations	\$1,843,592	\$1,878,262	\$34,670	2%
Infrastructure, CERT	\$163,000	\$250,000	\$87,000	53%
Council	\$21,000	\$21,500	\$500	2%
Planning	\$13,200	\$13,700	\$500	4%
	\$5,218,782	\$5,560,055	\$341,272	7%

\*\* FY 2016-17 excludes \$700,000 in storm cleanup

Town of Kiawah Island  
FTE Report

<u>Department</u>	<u>Projected FY2017 FTE</u>	<u>Budgeted FY2018 FTE</u>
Conservation	2.0	2.0
Administration	3.5	3.0
Communication	1.8	2.0
Code Enforcement	3.0	3.0
Financial	3.0	3.0
Building Department	4.0	4.0
Total Regular Employees	17.3	17.0
Deputies	15.3	16.4



TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2018  
 ALL FUNDS

	General Fund	State Account Tax	County Account Tax	Local Account Tax	Beverage Tax	Hospitality Tax	Victims Assist	Arts and Cultural	Capital Fund	Consolidated
<b>BEGINNING FUND BALANCE - 6/30/16 AUDITED</b>										
SOURCES:										
REVENUES	\$ 7,752,006	\$ 1,737,761	\$ 3,331,321	\$ 51,074	\$ 2,498,962	\$ 22,617	\$	\$	\$ 1,232,645	\$ 16,798,105
TRANSFERS IN	5,118,487	1,600,000	485,883	955,876	39,000	545,000	3,000	12,488	4,575,000	13,334,684
TOTAL	5,118,487	1,600,000	485,883	955,876	39,000	545,000	3,000	361,027	7,832,410	16,930,633
USES:										
EXPENDITURES	4,574,777	1,562,407	584,019	224,302	-	203,370	3,000	361,027	7,472,410	7,512,902
CAPITAL OUTLAY	2,552,910	-	462,500	408,539	50,000	122,000	-	-	-	7,472,410
TRANSFERS OUT	7,127,687	1,562,407	1,046,519	637,841	50,000	325,370	3,000	361,027	7,472,410	3,595,949
TOTAL	5,742,806	219,312	1,177,125	3,654,306	40,074	2,718,592	22,617	1,572,645	15,147,477	15,147,477
<b>ENDING FUND BALANCE 6/30/17 PROJECTED</b>										
SOURCES:										
REVENUES	5,319,908	1,632,000	477,000	993,000	45,000	571,000	3,000	359,361	720,969	8,990,908
TRANSFERS IN	-	-	-	-	-	-	-	-	-	1,080,330
TOTAL	5,319,908	1,632,000	477,000	993,000	45,000	571,000	3,000	359,361	720,969	10,071,238
USES:										
EXPENDITURES	3,676,538	1,637,600	455,976	290,618	-	219,750	3,000	359,161	-	6,642,844
CAPITAL OUTLAY	300,000	-	-	-	50,000	122,000	-	-	-	300,000
TRANSFERS OUT	488,969	-	-	419,361	-	-	-	-	-	1,080,330
DEBT SERVICE	-	-	-	-	-	-	-	-	-	370,969
TOTAL	4,465,507	1,637,600	455,976	709,980	50,000	341,750	3,000	359,361	370,969	8,394,143
NET CHANGE	854,401	(5,600)	(28,976)	283,020	(15,000)	229,250	-	-	350,000	1,677,095
<b>BUDGETED ENDING FUND BALANCE - 6/30/18</b>	\$ 6,597,207	\$ 213,712	\$ 1,148,149	\$ 3,937,326	\$ 35,074	\$ 2,947,842	\$ 22,617	\$ 1,922,645	\$ 1,922,645	\$ 16,824,572

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/2018  
 ALL FUNDS

2017-2018 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
<b>Revenues &amp; Other Sources:</b>										
Accommodations Tax	\$ 140,000	\$ 1,632,000	\$ 422,000	\$ 985,000	\$ -	\$ 566,000	\$ -	\$ -	\$ -	\$ 3,182,000
Hospitality Tax	35,000	-	-	-	-	-	-	-	-	35,000
Aid to subdivisions	4,000	-	-	-	-	-	-	-	-	4,000
Permit Fees	2,200,000	-	-	-	-	-	-	-	-	2,200,000
Business License Revenue	1,153,900	-	-	-	-	-	-	-	-	1,153,900
Building Permits	534,100	-	-	-	-	-	-	-	-	534,100
Local Option Sales Tax	417,908	-	-	-	-	-	-	-	-	417,908
Franchise Fee - Electric	230,000	-	-	-	-	-	-	-	-	230,000
Franchise Fee - Beach	155,000	-	-	-	-	-	-	-	-	155,000
Franchise Fee - Other	15,000	-	-	-	-	-	-	-	-	15,000
Fines & Forfeitures	25,000	-	5,000	5,000	-	5,000	-	-	-	30,000
Interest Revenue	375,000	-	-	-	-	-	-	-	-	375,000
Solid Waste Collections	35,000	-	-	45,000	-	-	-	-	-	80,000
Beverage Tax / Permits	-	-	-	-	-	-	-	-	720,969	720,969
Miscellaneous Revenue	-	-	-	-	-	-	-	359,361	-	359,361
Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>5,319,908</b>	<b>1,632,000</b>	<b>427,000</b>	<b>993,000</b>	<b>45,000</b>	<b>571,000</b>	<b>3,000</b>	<b>359,361</b>	<b>720,969</b>	<b>10,071,238</b>
<b>Expenditures &amp; Uses:</b>										
Salary and Benefits	1,490,391	-	-	234,613	-	71,750	-	56,308	-	2,052,062
Utilities & Supplies	122,581	423,000	8,375	2,500	-	-	-	3,053	-	6,200
Advertising	6,200	-	-	-	-	-	-	-	-	6,200
Communication	51,495	-	-	-	-	-	-	-	-	51,495
Waste Management	910,000	-	30,000	43,000	-	-	-	-	-	982,000
Printing	17,000	-	-	7,000	-	-	-	-	-	24,000
Professional Services	130,000	-	-	-	-	-	-	-	-	130,000
Consulting	247,788	-	-	-	-	-	-	-	-	247,788
Maintenance	87,673	-	4,436	-	-	148,000	-	-	-	240,109
Insurance	71,765	-	-	-	-	-	-	-	-	71,765
Travel & Training	69,392	-	-	-	-	-	-	-	-	69,392
Rentals	150,000	1,214,600	418,165	4,500	-	-	-	297,000	-	2,084,165
Tourism Related Cost	(5,000)	-	-	-	-	-	-	-	-	(5,000)
Contributions	300,000	-	-	-	-	-	-	-	-	300,000
Capital Outlay	156,453	-	-	-	-	-	-	3,000	-	162,453
Other	50,000	-	-	-	-	-	-	-	370,969	470,969
Contingency	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers Out	488,969	-	-	419,361	50,000	125,000	-	-	370,969	1,080,330
<b>Total Expenditures &amp; Uses</b>	<b>4,465,507</b>	<b>1,637,600</b>	<b>455,976</b>	<b>709,980</b>	<b>50,000</b>	<b>341,750</b>	<b>3,000</b>	<b>359,361</b>	<b>370,969</b>	<b>8,394,143</b>
<b>Change in Fund Balance</b>	<b>\$ 854,401</b>	<b>\$ (5,600)</b>	<b>\$ (28,976)</b>	<b>\$ 283,020</b>	<b>\$ (5,000)</b>	<b>\$ 229,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 1,677,095</b>

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 GENERAL FUND

	2016-2017		2016-2017		2017-2018	FY 17		FY 17		Justifications/Notes
	Budget	Amendment Budget	Annualized 2016/2017	Budget		FY 17 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change	
GENERAL FUND										
REVENUES:										
BUSINESS LICENSE REVENUE	\$ 1,836,000	\$	\$ 2,125,000	\$	2,200,000	\$ 364,000	20%	\$ 75,000	4%	Based on the trend 3% increase
STATE ACCOMMODATIONS TAX	120,000		130,000		140,000	20,000	17%	10,000	8%	Based on the trend \$25k plus 5%
AID TO SUBDIVISION	35,000		35,000		35,000		0%		0%	Based on current year actuals
SOLID WASTE REVENUE	350,000		365,000		375,000	25,000	7%	10,000	3%	Based on the trend 3% increase
ZONING PERMITS	4,000		4,000		4,000		0%		0%	Based on current year actuals
BUILDING PERMITS	1,250,000		1,100,000		1,153,900	(96,100)	8%	53,900	5%	Based on the trend 5% increase
LEASE REVENUE	18,150		21,858		534,100	(18,150)	100%	(21,858)	100%	
LOCAL OPTIONS SALES TAX	490,000		490,000		417,908	7,908	2%	44,100	9%	Based on the trend 9% increase
FRANCHISE FEE ELECTRIC	410,000		397,629		230,000	5,000	2%	5,000	0%	Based on the trend
FRANCHISE FEE BEACH SERVICE	225,000		230,000		155,000	(5,000)	3%	5,000	3%	25% of Island Beach Services gross receipts
FRANCHISE FEES OTHER	160,000		150,000		155,000	3,000	2%		0%	Based on the trend
COURT FEES, FINES & FORF	12,000		15,000		25,000	(55,000)	64%	5,000	25%	Based on the trend
INTEREST REVENUE	80,000		20,000		35,000	15,000	75%		0%	Based on the trend
MISCELLANEOUS REVENUE	20,000		35,000		5,319,908	309,758	6%	201,421	4%	Based on the trend
TOTAL REVENUES	5,010,150	5,010,150	5,118,487							
OTHER FINANCING USES/SOURCES:										
DEFICIENCY OF REVENUES OVER EXPENDITURES	1,393,115	1,393,115	2,009,308			(1,393,115)	100%	(2,009,200)	100%	
TOTAL REVENUES & OTHER SOURCES	6,403,265	6,403,265	7,127,687		5,319,908	(1,083,357)	-17%	(1,807,779)	-25%	

TOWN OF KIAWAH ISLAND  
BUDGET FOR YEAR ENDED 6/30/18  
GENERAL FUND

	2016-2017		2016-2017		2017-2018		FY 17		FY 17	
	Budget	Amended Budget	Annualized 2016/2017	Budget	2017-2018 Budget	FY 17 Budget \$ Change	% Change	FY 17 Projections \$ Change	% Change	FY 17 Projections % Change
EXPENDITURES:										
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	1,615,090	1,645,090	1,513,359	1,578,191	1,578,191	(36,300)	2%	(64,831)	4%	Salaries for current employees
SALARIES, PR TAXES & BENEF/DEPUTIES	598,131	598,131	573,949	626,127	626,127	27,996	5%	52,174	9%	Salaries for deputies
UTILITIES & SUPPLIES										
UTILITIES	76,306	76,306	76,306	113,800	113,800	37,494	49%	37,494	49%	Based on current year actuals and estimates for the 5th Town Hall
GENERAL	46,859	46,859	64,200	63,459	63,459	16,600	35%	(741)	1%	Estimate for supplies, uniforms based on current year actuals
MOTOR ASSETS	14,400	14,400	14,865	31,000	31,000	16,600	115%	16,115	109%	Estimate for new pc printers
ADVERTISING	6,200	6,200	6,200	6,200	6,200		0%		0%	Based on current year actuals
COMMUNICATION										
CELL PHONES & IPADS	19,959	19,959	20,495	21,495	21,495	1,536	8%	1,000	5%	Based on current year actuals
REGULAR PHONES	21,620	21,620	24,536	30,000	30,000	8,380	39%	5,464	22%	Based on current year actuals
WASTE MANAGEMENT	982,000	982,000	981,800	982,000	982,000		0%	200	0%	Based on current year actuals
PRINTING	13,183	13,183	13,300	24,000	24,000	10,817	82%	11,700	95%	Based on current year actuals
PROFESSIONAL SERVICES	85,000	85,000	65,000	130,000	130,000	35,800	42%	55,800	86%	Based on current year actuals
CONSULTING	140,000	140,000	131,685	170,800	170,800	(19,200)	14%	(10,885)	8%	Town Attorney and County Planner
MAINTENANCE	306,000	306,000	355,412	405,224	405,224	98,324	32%	59,812	14%	Based on current year actuals
INSURANCE	63,752	63,752	104,581	87,673	87,673	23,921	38%	(16,908)	15%	Based on current year actuals
TRAVEL & TRAINING	77,200	77,200	74,008	71,765	71,765	(5,435)	7%	(2,243)	3%	Based on current year actuals
RENTALS	147,012	147,012	152,180	147,012	147,012	(77,620)	53%	(82,788)	54%	Based on current year actuals
TOURISM & RECREATIONS	488,810	488,810	527,337	69,392	69,392	115,855	24%	77,428	15%	Based on current year actuals
CONTRIBUTIONS	150,000	150,000	150,000	300,000	300,000	69,000	30%	(951)	0%	Based on current year actuals
CAPITAL OUTLAY	231,000	231,000	300,951	300,000	300,000	(13,264)	8%	54,569	52%	Based on current year actuals
OTHER	172,717	172,717	104,884	159,453	159,453		0%		N/A	
CONTINGENCY	50,000	50,000	50,000	50,000	50,000		0%		100%	
NON BUDGETED COST										
TOTAL EXPENDITURES	5,306,139	5,306,139	5,930,645	5,625,244	5,625,244	319,104	6%	(305,402)	-5%	Consolidated amount for various departments
ALLOCATION TO SATAX	618,000	618,000	618,000	613,000	613,000	(5,000)	1%	(5,000)	1%	Consolidated amount for various departments
ALLOCATION TO COUNTY ATAX	336,046	336,046	336,046	471,539	471,539	135,483	40%	135,483	40%	Consolidated amount for various departments
ALLOCATION TO LOCAL ATAX	198,822	198,822	198,822	288,118	288,118	89,296	45%	89,296	45%	Consolidated amount for various departments
ALLOCATION TO HOSPITALITY TAX	203,000	203,000	203,000	219,750	219,750	16,750	8%	16,750	8%	Consolidated amount for various departments
ALLOCATION TO ARTS & CULTURAL EVENTS	48,539	48,539	48,539	56,308	56,308	7,769	16%	7,769	16%	Consolidated amount for various departments
TOTAL NET EXPENDITURES	3,901,732	3,901,732	4,574,777	3,976,538	3,976,538	82,575	2%	(598,239)	-13%	
OTHER FINANCING USES/SOURCES:										
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	118,000		0%		0%	
TRANSFER TO CAPITAL FUND	2,383,533	2,383,533	2,434,910	370,969	370,969	(2,012,564)	84%	(2,083,941)	85%	
EXCESS OF REVENUES OVER EXPENDITURES	2,501,533	2,501,533	2,552,910	854,401	854,401	854,401	N/A	854,401	N/A	
TOTAL OTHER FINANCING USES/SOURCES	2,501,533	2,501,533	2,552,910	1,343,370	1,343,370	(1,158,163)	-46%	(1,209,540)	-47%	
TOTAL EXPENDITURES & OTHER USES	6,403,265	6,403,265	7,127,687	5,319,908	5,319,908	(1,083,357)	-17%	(1,807,779)	-25%	

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017	2017-2018 Budget	FY 17 Budget		FY 17 Projections		Justifications
	2016-2017 Budget	2016-2017 Amended Budget	FY 17 Budget \$ Change	Budget % Change			FY 17 Projections \$ Change	Projections % Change			
Department: 40200 - ADMINISTRATION											
TOWN ADMINISTRATION											
SALARIES - REGULAR EMPLOYEES	\$ 1,200	\$ 232,777	\$ 210,277	\$ 19,311	\$ 1,200	\$ 19,311	\$ (39,307)	17%	\$ (116,867)	8%	Salaries for Town Administrator Clerk and receptionist
OVER TIME	25,000	25,000	25,000	25,000	25,000	25,000	0%	0%	0%	NA	
SALARIES - TEMPORARY	37,010	37,010	37,010	33,949	37,010	33,949	8%	6,940	26%	NA	
INSURANCE - MEDICAL	17,807	17,807	17,807	17,796	17,807	17,796	0%	(13)	0%	0%	
FICA ER MATCH	28,909	28,909	28,909	29,877	28,909	29,877	3%	968	13%	16%	
RETIREMENT MATCH	30,000	30,000	30,000	37,248	30,000	37,248	25%	7,252	1%	1%	Estimate for Christmas dinner \$1k, misc meals \$5k, Healthcare-Awards/miss lunch \$5k, Grand Opening Ceremony
WORKERS COMPENSATION COSTS											
CATERING COSTS	30,000	30,000	10,000	30,000	10,000	30,000	0%	20,000	200%	200%	
PROFESSIONAL SERVICES	140,000	140,000	118,000	155,000	118,000	155,000	11%	36,315	31%	31%	Estimate for county planner \$50k, and attorney \$90k, BL consultants \$10k, photographer \$5k. Based on cost for 1 cell phone and 2 ipad
TELEPHONE CELL	1,452	1,452	2,000	2,400	2,000	2,400	NA	400	NA	NA	Estimate SCAPA, ICMA, SECCMA (Syrphane) T & Training for Perna (Clerk Institute)
TRAVEL & TRAINING	20,000	20,000	20,000	15,000	20,000	15,000	25%	(5,000)	0%	0%	Based on current year actuals
DUES	4,450	4,450	4,450	4,450	4,450	4,450	0%	0%	0%	0%	Based on current year actuals
SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000	1,000	0%	0%	0%	0%	Estimate for advertising cost
ADVERTISING COSTS	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%	0%	0%	Estimate for volunteer appreciation lunch, gifts, and various community activities
COMMUNITY ACTIVITIES	15,000	15,000	15,000	15,000	15,000	15,000	0%	0%	0%	0%	Charitable contributions
COMMUNITY OUTREACH	150,000	150,000	150,000	150,000	150,000	150,000	0%	0%	0%	0%	Based on current year actuals
SUPPLIES - OFFICE	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%	0%	0%	Estimate for coffee, supplies, water, pop, medicine supply, and misc
SUPPLIES - OTHER	1,100	1,100	2,000	2,000	2,000	2,000	NA	1,000	0%	0%	Minister's cost of equipment to zoning, SC Code of Laws
BOOKS & PERIODICALS	10,000	10,000	10,000	15,000	10,000	15,000	50%	5,000	50%	50%	Include medicine cost
MISCELLANEOUS EXPEND	760,705	760,705	703,098	752,583	703,098	752,583	-1%	49,485	7%	7%	
COUNCIL DEPARTMENT											
RENTAL - FACILITIES COST	5,000	5,000	6,000	6,500	6,000	6,500	10%	1,500	8%	8%	Estimate for BZA meeting
TRAVEL & TRAINING	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%	0%	0%	Estimate for PKC advertising
TELEPHONE CELL	4,452	4,452	4,500	4,500	4,500	4,500	1%	48	0%	0%	Estimate for registration fees and travel to attend conferences
SUPPLIES - OFFICE	19,452	19,452	21,000	21,500	21,000	21,500	11%	2,048	2%	2%	Estimate for dues/memberships
PLANNING & ZONING DEPARTMENT											
STENOGRAPHERS COSTS	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%	0%	0%	
ADVERTISING COSTS	1,200	1,200	1,200	1,200	1,200	1,200	0%	0%	0%	0%	
TRAVEL & TRAINING	5,000	5,000	5,000	5,000	5,000	5,000	0%	0%	0%	0%	
DUES	2,000	2,000	2,000	2,500	2,000	2,500	NA	500	25%	25%	
TOTAL ADMINISTRATION	\$ 793,357	\$ 793,357	\$ 737,298	\$ 787,783	\$ 737,298	\$ 787,783	-1%	\$ 50,485	7%	7%	

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget \$ Change		FY 17 Budget % Change		FY 17 Projections \$ Change		FY 17 Projections % Change		Justifications	
Department: 40100 - ENVIRONMENTAL																		
SALARIES - REGULAR EMPLOYEES	\$ 144,671	\$	144,671	\$	128,132	\$	149,011	\$			0%	0%	20,879	16%		16%	Salary for Town Biologist and assistant	
FICA MATCH	11,067		11,067		10,726		11,399				0%	0%	674	6%		6%		
INSURANCE - MEDICAL	27,242		27,242		27,742		25,401		(2,341)		8%	8%	(2,341)	8%		8%		
RETIREMENT MATCH	18,724		18,724		18,724		23,206		4,482		24%	24%	4,482	24%		24%		
PROFESSIONAL SERVICES	13,000		13,000		8,000		1,000		(12,000)		97%	88%	(7,000)	88%		88%	Survey	
REPAIR AND MAINT - VEHICLES	4,200		4,200		1,500		3,500		(700)		17%	17%	2,000	133%		133%	An estimate for gas and repairs for 3 vehicles	
TELEPHONE CELL	3,003		3,003		3,003		3,003				0%	0%	(0)	0%		0%	Based on cost for 2 cell phones and 2 iPad	
REPAIR AND MAINTENANCE - SOFTWARE	2,000		2,000		2,000		2,000				0%	0%		0%		0%	Based on the cost for Wildlife website 5144 GIS hosting \$1.5k and misc \$15k	
INSURANCE AUTO	705		705		705		705				0%	0%		0%		0%	Toyota Tacoma	
DUES	400		400		200		300				0%	0%	200	100%		100%	Based on current year actuals	
SUBSCRIPTIONS	1,200		1,200		1,200		1,200				0%	0%		0%		0%	Based on current year actuals	
PRINTING	7,000		7,000		7,000		4,000		(3,000)		86%	86%	(6,000)	86%		86%		
TRAVEL & TRAINING	5,000		5,000		4,000		1,000		(1,000)		20%	20%		0%		0%		
ARIAL PHOTOGRAPHY	3,500		3,500		3,500		3,500		30,000		NA	NA	30,000	NA		NA	Based on current year actuals	
TURTLE PATROL EXPENDITURES	100,000		100,000		100,000		100,000		1,000		29%	29%	1,000	29%		29%	Microinvertebrate survey \$28k piping plover survey \$15.5k consultants \$8k	
BEACH MONITORING & REPAIRS	46,550		46,550		46,550		45,000		(1,550)		3%	3%	(1,550)	3%		3%	For the full migration, marsh sparrow and wilson's plover banding, bobcat ipis, project, and alligator study	
RESEARCH	2,500		2,500		2,000		2,000		(500)		20%	20%		0%		0%		
COMMUNITY OUTREACH	17,500		17,500		17,500		35,000		17,500		100%	100%	17,500	100%		100%	Funding for projects contingent on Town's approval	
PROGRAMS	58,000		58,000		58,000		77,000		19,000		33%	33%	19,000	33%		33%		
KI CONSERVANCY	5,000		5,000		5,000		7,000		2,000		40%	40%	2,000	40%		40%		
FISH STUDIES & EQUIPMENT	500		500		500		5,000		5,000		NA	NA	5,000	NA		NA	Based on current year actuals	
POND MANAGEMENT	1,500		1,500		1,500		1,500		200		45%	45%	200	10%		10%	Estimate for various supplies for wildlife studies	
SUPPLIES - OFFICE	200		200		200		1,700		(300)		20%	20%		0%		0%	Based on current year actuals	
SUPPLIES - OTHER	1,500		1,500		1,500		1,500				0%	0%		0%		0%		
UNIFORMS	200		200		200		200				0%	0%		0%		0%		
BOOKS & PERIODICALS	25,000		25,000		21,000		2,000		(25,000)		100%	100%	(24,000)	100%		100%		
VEHICLES	2,000		2,000		2,000		2,000				0%	0%		0%		0%		
EQUIPMENT - MINOR	1,000		1,000		1,000		1,000		1,500		150%	150%	1,500	150%		150%		
COMPUTER & SOFTWARE - MINOR	503,462		503,462		475,882		539,425		35,963		7%	7%	63,543	13%		13%		
TOTAL DEPARTMENT EXPENDITURES																		
ALLOCATION TO LOCAL ATAX:																		
60% OF SALARIES, PR TAXES AND BENEFITS	121,322		121,322		111,194		125,410											
TURTLE PATROL COST	3,500		3,500		3,500		4,500											
VEHICLES	25,000		25,000		21,000		7,000											
PRINTING	7,000		7,000		7,000		7,000											
	<b>156,822</b>		<b>156,822</b>		<b>138,694</b>		<b>136,910</b>											
ALLOCATION TO COUNTY ATAX																		
RESEARCH	46,550		46,550		46,550		45,000											
BEACH MONITORING & REPAIRS	100,000		100,000		100,000		100,000											
KI CONSERVANCY	58,000		58,000		58,000		77,000											
PROGRAMS	17,500		17,500		17,500		35,000											
ARIAL PHOTOGRAPHY	5,000		5,000		5,000		7,000											
FISH STUDIES & EQUIPMENT							5,000											
POND MANAGEMENT							5,000											
	<b>227,050</b>		<b>227,050</b>		<b>227,050</b>		<b>295,000</b>											
TOTAL NET EXPENDITURES	\$ 119,590	\$	119,590	\$	110,137	\$	103,514	\$	(16,075)	\$	13%	13%	(6,623)	6%		6%		

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget \$ Change		FY 17 Budget % Change		FY 17 Projections \$ Change		FY 17 Projections % Change		Justifications
<b>Department: 40300 - FINANCIAL</b>																	
SALARIES - REGULAR EMPLOYEES	\$	158,269	\$	158,269	\$	158,269	\$	163,017	\$	-4,748	3%		\$	-4,748	3%		Salaries for the treasurer, accountant and finance clerk
OVERTIME		4,000		4,000		2,000		2,000		(2,000)	50%				0%		
INSURANCE - MEDICAL		33,609		33,609		33,609		25,177		(8,432)	25%				0%		
FICA ER MATCH		12,108		12,108		12,108		12,471		363	3%				3%		
RETIREMENT MATCH		20,296		20,296		17,985		23,361		3,165	16%				30%		
AUDITING COSTS		35,000		35,000		35,000		35,000			0%				0%		Bayit on the contract
PROFESSIONAL SERVICES		12,000		12,000		12,000		12,000			0%				0%		Estimate for consulting/legal cost
TELEPHONE CELL		972		972		972		972			0%				0%		Based on cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE		170,000		170,000		170,000		170,000			0%				0%		Cost for ADP 557K, VC3 559K, vs. 1 with hosting, 57K Comcast 52K, Telco 536K, OX1 512K, and misc. 55K
RENTAL STORAGE		1,752		1,752		1,193		10,000		(1,752)	100%				100%		Discontinue - Mountain Storage
TRAVEL & TRAINING		10,000		10,000		10,000		10,000			0%				0%		Estimate for registration fees and travel to attend conferences and courses
DUES		1,000		1,000		1,000		1,000			0%				0%		Cost for membership to MASG and GFOA
PRINTING COSTS		2,000		2,000		2,000		2,000			0%				0%		Based on current year actuals/Utility billing printing
SUPPLIES - OFFICE		2,000		2,000		3,000		3,000		1,000	50%				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 licenses and utility billing mailing
SUPPLIES - OTHER		1,200		1,200		1,500		1,500		300	25%				0%		Based on current year actuals
BOOKS & PERIODICALS		600		600		500		1,000		(1,000)	17%				0%		Estimate for periodicals
BANK COSTS		15,000		15,000		35,000		25,000		10,000	67%				23%		Cost for WF cc terminals, bank fees & check processing
COMPUTER & SOFTWARE - MINOR		2,400		2,400		2,400		5,000		2,600	108%				HA		Replace PCs full over 6 years old
TOTAL DEPARTMENT EXPENDITURES		492,206		492,206		506,136		502,098		9,892	2%				(4,038)	-1%	80% of Salaries, payroll taxes and benefits for finance clerk allocated to this Court Department
ALLOCATION TO COURT DEPARTMENT		16,963		16,963		16,963		16,829		(135)	-1%				(134)	-1%	
TOTAL NET EXPENDITURES	\$	475,243	\$	475,243	\$	489,173	\$	485,269	\$	10,027	2%		\$	(3,904)	-1%		

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017 Budget		2017-2018 Budget		FY 17 Budget		FY 17 Projections		FY 17 Projections		Justifications
	\$		\$		\$		\$		\$	% Change	\$ Change	% Change	\$ Change	% Change	
Department: 40500 - COMMUNICATIONS															
SALARIES - REGULAR EMPLOYEES	88,466		88,466		88,466		91,121		2,655	3%	2,655	3%	2,655	3%	Salaries for Communication Specialist and Assistant
OVERTIME	2,000		2,000		2,000		2,000		0%	0%	0%	0%	0%	0%	
INSURANCE - MEDICAL	19,262		14,540		14,573		14,689		(4,573)	24%	150	1%	150	1%	
FICA ER MATCH	6,767		6,767		6,767		6,971		204	3%	204	3%	204	3%	
RETIREMENT MATCH	10,226		10,226		10,226		12,486		2,260	22%	1,687	16%	1,687	16%	
TELEPHONE CELL	480		1,200		1,200		1,800		1,320	275%	600	50%	600	50%	Cost for 1 iPad and 2 cell phones
REPAIR AND MAINTENANCE	5,000		5,000		5,000		8,300		3,300	66%	3,300	66%	3,300	66%	Estimate for Add-on \$1,200. Con Lim Contact \$1,100. With OA \$5,760 and misc
SOFTWARE	3,000		3,000		3,000		3,400		400	13%	400	13%	400	13%	Estimate for printing and mailing. Town votes \$1,600 quarterly to all recipients
PRINTING COSTS	8,000		8,000		8,000		6,400		(1,600)	80%	12,400	620%	12,400	620%	Estimate for registration fees and travel to attend conferences and courses
TRAVEL & TRAINING	1,200		1,200		1,200		1,200		0%	0%	0%	0%	0%	0%	Estimate for office supplies
SUPPLIES - OFFICE	600		600		600		600		0%	0%	(400)	-67%	(400)	-67%	
SUPPLIES - OTHER	5,000		5,000		5,000		5,000		0%	0%	(4,865)	-97%	(4,865)	-97%	
COMPUTER & SOFTWARE - MINOR	5,000		5,000		5,000		5,000		0%	0%	0%	0%	0%	0%	
MISCELLANEOUS EXPEND	155,001		155,001		149,679		173,466		18,466	12%	23,787	16%	23,787	16%	75% of Salaries, payroll taxes and benefits of Communication Assistant and Pys Communication Specialist
TOTAL DEPARTMENT EXPENDITURES	48,539		48,539		48,539		56,308		7,769	16%	7,769	16%	7,769	16%	
ALLOCATION TO ARTS & CULTURAL FUND	106,462		106,462		101,140		117,158		10,696	10%	16,018	16%	16,018	16%	
TOTAL NET EXPENDITURES	155,001		155,001		149,679		173,466		18,466	12%	23,787	16%	23,787	16%	
Department: 40600 - COURT DEPARTMENT															
SALARIES - REGULAR EMPLOYEES	12,010		12,010		12,010		12,360		350	3%	350	3%	350	3%	30% of Inmate Clerk Salary
INSURANCE - MEDICAL	2,637		2,637		2,637		1,847		(790)	-30%	(790)	-30%	(790)	-30%	
FICA ER MATCH	920		920		920		926		6	1%	25	3%	25	3%	
RETIREMENT MATCH	1,396		1,396		1,396		1,676		280	20%	280	20%	280	20%	
TELEPHONE CELL	1,200		1,200		1,200		1,200		0%	0%	0%	0%	0%	0%	Cost for 1 cell phone
TRAVEL & TRAINING	2,200		2,200		2,200		2,200		0%	0%	0%	0%	0%	0%	Estimate for registration fees and travel to attend conferences for the Judge
DUES	260		260		260		260		0%	0%	0%	0%	0%	0%	Based on current year actuals
SUPPLIES - OFFICE	200		200		200		200		0%	0%	0%	0%	0%	0%	
TOTAL DEPARTMENT EXPENDITURES	20,623		20,623		20,823		20,689		65	0%	(135)	-1%	(135)	-1%	



	2016-2017		2016-2017		2017-2018		FY17		FY17		Justifications
	Budget	Amended Budget	Annualized 2016/2017	Budget	FY 17 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change			
<b>Department: 40900 - PUBLIC SAFETY DEPARTMENT</b>											
SALARIES - DEPUTIES	\$ 489,083	\$ 489,083	\$ 471,448	\$ 501,648	\$ 12,566	3%	\$ 10,200	6%	Based on this current contract		
OVERTIME	15,000	15,000	10,000	10,000	(5,000)	33%		0%			
FICA ER MATCH	39,935	39,935	40,359	45,100	5,165	13%	4,741	12%			
RETIREMENT MATCH	54,113	54,113	52,142	69,379	15,266	28%	17,237	33%	Based on current contract \$10 per deputy per shift		
COUNTY DEPUTY VEHICLE FEES	15,000	15,000	16,000	16,000	1,000	7%		0%	Based on current year actuals		
COUNTY RADIO COSTS	9,000	9,000	9,000	9,000		0%		0%			
TOTAL DEPARTMENT EXPENDITURES	622,131	622,131	598,949	651,127	28,996	5%	52,179	9%	Salaries and payroll levels allocated to SA/As		
ALLOCATION TO STATE ATAX	423,000	423,000	423,000	423,000	109,208	N/A	109,208	N/A	Salaries and payroll levels allocated to SA/As		
ALLOCATION TO LOCAL ATAX	199,131	199,131	175,949	118,919	(80,212)	-40%	(57,029)	-32%			
TOTAL NET EXPENDITURES	\$ 354,029	\$ 354,029	\$ 305,847	\$ 304,832	\$ (49,197)	-16%	\$ (1,015)	0%			
<b>Department: 40800 - CODE ENFORCEMENT DEPARTMENT</b>											
SALARIES	209,038	209,038	168,038	182,350	(36,688)	18%	14,311	9%	Salaries for 3 employees		
OVERTIME	2,000	2,000	2,500	2,000		0%	(500)	20%			
INSURANCE - MEDICAL	38,851	38,851	29,226	29,545	(9,306)	24%	319	1%			
FICA ER MATCH	15,991	15,991	13,543	13,950	(2,041)	13%	406	3%			
RETIREMENT MATCH	26,165	26,165	21,087	27,987	1,822	7%	6,899	33%			
REPAIR AND MAINT - VEHICLES	6,000	6,000	15,000	15,000	9,000	150%		0%	An estimate for gas and repairs for 3 vehicles		
TELEPHONE CELL	4,980	4,980	4,980	4,980		0%		0%	Cost for 3 cellphones and 3 plans		
INSURANCE - AUTO	2,321	2,321	2,321	2,321		0%		0%	Insurance for 3 Trucks		
VEHICLE	35,000	35,000	36,951	2,321	(35,000)	100%	(16,951)	100%	New vehicle purchase		
PRINTING COSTS	183	183	200	200	17	9%		0%	Estimate for printing decals based on current year actuals		
TRAVEL & TRAINING	6,000	6,000	5,000	5,000	(1,000)	17%		0%	Estimate for registration fees and travel to attend conferences and seminars		
SUPPLIES - OFFICE	2,000	2,000	2,000	2,000		0%		0%	Based on current year actuals		
SUPPLIES - OTHER	500	500	1,500	1,500	1,000	200%		0%	Based on current year actuals		
UNIFORMS	3,000	3,000	3,000	3,000		0%		0%	Based on current year actuals		
EQUIPMENT - MINOR	2,000	2,000	500	15,000	13,000	650%	14,500	2100%	Radio update additional system with MICA replace PC		
TOTAL NET EXPENDITURES	\$ 354,029	\$ 354,029	\$ 305,847	\$ 304,832	\$ (49,197)	-14%	\$ (1,015)	0%			

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY17 Budget \$ Change		FY17 Budget % Change		FY17 Projections \$ Change		FY17 Projections % Change		Justifications
Department: 41500 - PERMIT, INSPECT & PLANNING																	
SALARIES	\$	278,910	\$	278,910	\$	278,910	\$	296,640	\$	17,730	6%	\$	17,730	6%			Salaries for building, department and building permits tech
OVERTIME		1,500		1,500		1,500		1,500		0%	0%			0%			
INSURANCE MEDICAL		45,147		45,147		45,147		42,065		(3,082)	7%			(3,082)	7%		
FICA/ER MATCH		21,336		21,336		21,336		22,693		1,357	6%			1,357	6%		
RETIREMENT MATCH		46,242		46,242		46,242		49,224		2,982	6%			2,982	6%		
TUITION REIMBURSEMENT		8,500		9,000		9,000		17,595		17,595	NA			17,595	NA		Duncan & Parnell document services
PROFESSIONAL SERVICES		8,500		10,000		10,000		7,800		(700)	8%			(700)	8%		An estimate for gas and repairs for 2 vehicles
REPAIR AND MAINT VEHICLES		600		600		600		4,824		4,224	705%			4,224	705%		Estimate for Adobe pro, MS Office software for new computers
REPAIR AND MAINT SOFTWARE		3,420		3,420		3,420		2,640		(780)	23%			(780)	23%		Cost for 3 vehicles
TELEPHONE CELL		2,321		2,321		2,321		2,321		0	0%			0	0%		Estimate for gas for 3 employees
INSURANCE AUTO		1,535		1,535		1,535		1,535		0	0%			0	0%		Estimate for registration fees and travel to attend conferences and courses, 50% tuition reimbursement
DUES		19,000		19,000		19,000		17,065		(1,935)	10%			(1,935)	10%		Including department copies and supplies
TRAVEL & TRAINING		1,200		1,200		1,200		2,200		1,000	83%			1,000	83%		Safety equipment replacement of safety items in disaster go bags
SUPPLIES OFFICE		1,459		1,459		1,459		1,459		0	0%			0	0%		4 staff members uniforms
SUPPLIES OTHER		2,300		2,300		2,300		1,400		(900)	39%			(900)	39%		software products for electronic plan review daily operations
UNIFORMS		2,000		2,000		2,000		1,500		(500)	NA			(500)	NA		
COMPUTER & SOFTWARE		435,470		435,470		435,470		487,899		52,429	12%			52,429	12%		
MIMOR		2,000		2,000		2,000		1,500		(500)	NA			(500)	NA		
	\$	435,470	\$	435,470	\$	487,899	\$	473,061	\$	37,591	9%			37,591	9%		

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017	2017-2018 Budget	FY17		FY17		Justifications
							Budget	% Change	Projections \$ Change	Projections % Change	
Department: 41000 - OPERATIONS											
WATER & SEWAGE	\$ 61,200	\$ 61,200	\$ 61,200	\$ 81,900	\$ 70,600	\$ 81,900	34%	\$ 20,600	31%	Estimate for water and irrigation for the new Town Hall	
SOLID WASTE DISPOSAL	915,000	915,000	915,000	915,000	915,000	915,000	0%		0%	Based on current year actuals	
CUSTODIAL COSTS	25,000	25,000	25,000	25,000	25,000	25,000	0%		0%	Based on current year actuals	
LANDSCAPING COSTS - MINOR	145,000	145,000	135,500	180,000	35,000	180,000	24%	44,500	33%	Based on the contract plus estimate for new Town Hall	
BEACH PATROL COSTS	258,960	258,960	294,787	299,165	40,205	299,165	16%	4,378	1%	Based on the contract with Island Services	
BEACH UPKEEP	42,000	42,000	41,714	42,000	0	42,000	0%	286	1%	Based on the contract with Carolina Waste	
REPAIR & MAINT - BUILDING	600	600	7,618	3,000	2,400	3,000	400%	(4,618)	61%	Light repairs and replacements at the Round A Bout	
REPAIR AND MAINT - EQUIPMENT	3,000	3,000	3,000	3,000	0	3,000	0%		0%	Estimate for 7 months	
PEST CONTROL COSTS	1,500	1,500	1,000	2,400	900	2,400	60%	1,400	140%	Estimate for copper leavers, based on current year actuals	
RENTAL BUILDING	100,260	100,260	104,987	22,892	(77,368)	22,892	77%	(82,095)	78%	Based on current year premiums	
RENTAL EQUIPMENT	40,000	40,000	40,000	40,000	0	40,000	0%		0%	Based on current year premiums	
INSURANCE - DATA PRO	305	305	305	305	0	305	0%		0%	Based on current year premiums	
INSURANCE - BUILDING & PERSONAL PROPERTY	25,000	25,000	25,000	25,000	0	25,000	0%		0%	Based on current year premiums	
INSURANCE - LIABILITY	6,085	6,085	1,100	13,700	7,615	13,700	125%	12,600	1145%	Based on an estimate from SC Fiscal Accountability	
INSURANCE - D&O	26,000	26,000	31,907	35,000	9,000	35,000	35%	3,098	10%	Based on current year premiums	
TELEPHONE - REGULAR	20,000	20,000	14,536	20,000	0	20,000	0%	5,464	38%	Monthly charges for satellite phones	
EMERGENCY COMMUNICATION COST	1,620	1,620	10,000	10,000	8,380	10,000	517%	2,590	76%	Estimate for building and summer traffic cameras	
SECURITY SYSTEM COSTS	372	372	3,410	6,000	5,628	6,000	1513%		0%	Based on current year actuals	
SUPPLIES - OFFICE	3,000	3,000	3,000	3,000	0	3,000	0%		0%	Based on current year actuals	
SUPPLIES - OTHER	3,000	3,000	3,000	4,000	1,000	4,000	33%	4,630	45%	Based on current year actuals	
CHRISTMAS DECORATIONS	12,000	12,000	10,370	15,000	3,000	15,000	25%		0%	Based on current year actuals	
ELECTRICITY COSTS	15,106	15,106	10,163	37,000	16,894	37,000	112%	21,837	215%	Based on current year actuals	
SIGNS & FENCES - MINOR COSTS	100,000	100,000	100,000	100,000	0	100,000	0%		0%	Estimate for Parkway and Beachwalkers signage	
STORM CLEAN-UP			676,597				RA	16,26,597)	100%		
ALLOCATION TO STATE AT&X	1,805,008	1,805,008	2,470,189	1,878,262	\$ 73,254	1,878,262	4%	(591,927)	-24%		
ALLOCATION TO COUNTY AT&X	195,000	195,000	195,000	190,000	15,000	190,000	1%	(5,000)	3%		
ALLOCATION TO LOCAL AT&X	108,996	108,996	146,969	172,529	63,533	172,529	58%	25,560	17%	Beach upkeep	
ALLOCATION TO HOSPITALITY AT&X	42,000	42,000	42,000	42,000	0	42,000	0%		0%		
TOTAL NET EXPENDITURES	\$ 1,256,012	\$ 1,256,012	\$ 1,882,850	\$ 1,253,983	(2,029)	\$ 1,253,983	0%	(628,867)	-33%		

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 16 Budget \$ Change	FY 17 Budget % Change	FY 16 Projections \$ Change	FY 17 Projections % Change	Justifications
Department: 40400 - ROADS AND BRIDGE									
REPAIR AND MAINT ROADS	\$ 106,000	\$ 106,000	\$ 140,000	\$ 200,000	\$ 94,000	89%	\$ 140,000	43%	Estimate for bank erosion and bridge repair
GENERAL INSURANCE - BRIDGE	6,000	6,000	6,000	6,000	0%	0%	0%	0%	Estimate for bridge insurance
PROFESSIONAL SERVICES	20,000	20,000	13,000	40,000	20,000	100%	27,000	208%	Estimate for engineering for technical support, K1 Parkway, and programs
MISCELLANEOUS EXPEND	1,200	1,200	1,000	1,000	(200)	17%	0%	0%	Estimate for misc
	133,200	133,200	160,000	247,000	113,800	85%	87,000	54%	
Department: 41400 - CERT TEAM									
CERT TEAM	3,000	3,000	3,000	3,000	0%	0%	0%	0%	
	3,000	3,000	3,000	3,000	0%	0%	0%	0%	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 STATE ACCOMMODATION TAX FUND

	2016-2017		2017-2018		FY 17		FY 16		Justifications
	2016-2017 Budget	Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 16 Budget \$ Change	FY 17 Budget % Change	FY 16 Projections \$ Change	FY 17 Projections % Change	
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,632,000	\$ 32,000	2%	\$ 32,000	2%	Estimated 2 % increase based on trends
	1,600,000	1,600,000	1,600,000	1,632,000	32,000	2%	32,000	2%	
<b>EXPENDITURES:</b>									
CVB PAYMENTS	490,407	490,407	490,407	509,600	19,193	4%	19,193	4%	
SATAX CURRENT YEAR FUNDING	1,100,000	1,100,000	1,072,000	1,128,000	28,000	3%	56,000	5%	10% of SATAX
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,590,407	1,590,407	1,562,407	1,637,600	47,193	3%	75,193	5%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 9,593	\$ 9,593	\$ 37,593	\$ (5,600)	\$ (15,193)	158%	\$ (43,193)	-115%	

Town of Kiawah Island  
State Accommodation Tax Applications Schedule  
FY 2017/2018

Category #	Tab #	Project	Applicant Sponsor	2016 Requested Amount	2016 Funded Amount	FY 2017 Date Estimated Events Attendees	To	2017 Application Request	SATAX Committee Recommended	Ways & Means Committee Recommended	Council Approved	Recommended to Other Funds
	5	Events Promotion	TOKI/Freshfields Village	\$ 15,000	\$ 9,000	26,025		\$ 15,000	\$ 15,000	\$ 15,000		\$ 15,000
	6	Marketing & Advertising Promoting Tourism	TOKI/Freshfields Village	\$ 50,000	\$ 25,000	26,025		\$ 50,000	\$ 25,000	\$ 25,000		\$ 25,000
	8	The Wildside Guest Pocket Guide	KICA/KINHC	\$ 15,000				\$ 15,000	\$ 15,000	\$ 15,000		\$ 15,000
	8	Public Access Events	TOKI / Kiawah Island Golf Resort	\$ 420,000	\$ 420,000	57,540		\$ 475,000	\$ 435,000	\$ 435,000		\$ 435,000
1,2,6	9	Kiawah Island Motoring Retreat	Kiawah Island Motoring Retreat	\$ 90,000	\$ 28,000 *			\$ 90,000	\$ 25,000	\$ 25,000		\$ 25,000
4	10	Emergency Medical Quick Response Vehicle	St. John's Fire District	\$ -	\$ -			\$ 60,000	\$ -	\$ -		\$ -
4	11	Beach Patrol	Town of Kiawah Island	\$ 194,220	\$ 195,000			\$ 189,752	\$ 190,000	\$ 190,000		\$ 190,000
4	12	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 501,464	\$ 423,000			\$ 532,208	\$ 423,000	\$ 423,000		\$ 423,000
		Alligator Documentary and Symposium	Kiawah Island Conservancy	\$ 35,000.00	\$ -			\$ -	\$ -	\$ -		\$ -
		<b>Totals for Year Ending</b>		<b>\$ 1,320,664</b>	<b>\$ 1,100,000</b>			<b>\$ 1,426,960</b>	<b>\$ 1,128,000</b>	<b>\$ 1,128,000</b>		<b>\$ 1,128,000</b>
		Total Available for Funding 2017		\$ -	\$ -			\$ 1,128,000	\$ 1,128,000	\$ 1,128,000		\$ 1,128,000
		Total in excess of Funding		\$ -	\$ -			\$ 298,960	\$ -	\$ -		\$ -

Total Available for Funding 2017

Total in excess of Funding

**Recap by Organization**

Town of Kiawah Island	\$ 195,000	\$ 615,000	\$ 725,000	\$ 615,000
TOKI / Kiawah Island Golf Resort	\$ 420,000	\$ 420,000	\$ 475,000	\$ 435,000
KICA/KINHC	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
TOKI/Freshfields Village	\$ 65,000	\$ 34,000	\$ 65,000	\$ 40,000
Kiawah Island Motoring Retreat	\$ 90,000	\$ 28,000	\$ 90,000	\$ 25,000
St. John's Fire District	\$ -	\$ -	\$ 60,000	\$ -
KI Conservancy	\$ 35,000	\$ -	\$ -	\$ -
Other	\$ 1,320,664	\$ 1,100,000	\$ 1,426,960	\$ 1,128,000

NOTE: These line items involves State ATAX revenues. As such, the anticipated applicants must fully account to the Town and satisfy the Town that the applicants funds were approximately expended in accordance with ATAX requirements, and then the Town will disburse the funds accordingly.

\* Authorized funding for the KI Motoring Retreat but event was canceled.

TOWN OF KAWAHI ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 COUNTY ACCOMMODATION TAX FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017 2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>REVENUES:</b>									
COURTY ACCOMMODATION TAX	\$ 480,000	\$ 480,000	\$ 477,000	\$ 422,000	\$ (54,000)	12%	\$ (55,000)	12%	Based on the trend 0% increase
GRANTS			3,881			N/A		100%	
INTEREST REVENUE	10,000	10,000	5,000	5,000	(5,000)	50%		0%	Revised in current year at 0%
<b>TOTAL CATAK REVENUES</b>	<b>490,000</b>	<b>490,000</b>	<b>485,883</b>	<b>427,000</b>	<b>(63,000)</b>	<b>-13%</b>	<b>(55,000)</b>	<b>-11%</b>	
<b>EXPENDITURES:</b>									
WATER & SEWAGE	3,200	3,200	3,500	4,375	1,175	37%	87%	25%	50% allocation from GF
SOLID WASTE DISPOSAL	25,000	25,000	25,000	25,000		0%		0%	50% allocation from GF
CUSTODIAL COSTS	5,000	5,000	5,000	5,000		0%		0%	100% of trash can pickup
LANDSCAPING COSTS - MINOR	500	500	500	500		0%		0%	50% allocation from GF
REPAIR & MAINT - BUILDING	1,000	1,000	1,000	1,000		0%		0%	50% allocation from GF
PEST CONTROL COSTS	250	250	250	250		0%		0%	50% allocation from GF
TELEPHONE - REGULAR	7,500	7,500	7,500	7,500		0%		0%	
SECURITY SYSTEM COSTS	186	186	432			0%	(246)	57%	50% allocation from GF
AERIAL PHOTOGRAPHY				30,000	30,000	N/A		N/A	
BEACH PATROL COSTS	258,960	258,960	294,787	299,165	40,205	15%	4,378	1%	Contract with Island Beach Services
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000		0%		0%	Beach Management Annual beach survey and report (E&I)
THE WILDSIDE GUEST POCKET	15,000	15,000	15,000			0%	(15,000)	100%	
KI CONSERVANCY	58,000	58,000	58,000	77,000	19,000	33%		33%	Budget GPS, Boat handling, Motors, Aligators
ENVIRONMENTAL RESEARCH	40,550	40,550	40,550	45,000	4,450	1%	(1,550)	4%	
EDUCATIONAL PROGRAMS	17,500	17,500	17,500	15,000	(2,500)	100%	17,500	100%	Estimate for fish base testing and stocking
FISH STUDIES & EQUIPMENT	5,000	5,000	5,000	7,000	2,000	40%		40%	
POND MANAGEMENT				5,000	5,000	N/A		N/A	
ELECTRICITY COSTS	2,400	2,400	4,000	4,000	1,600	67%		0%	
<b>TOTAL CATAK EXPENDITURES</b>	<b>546,046</b>	<b>546,046</b>	<b>584,019</b>	<b>645,976</b>	<b>99,930</b>	<b>18%</b>	<b>61,957</b>	<b>11%</b>	
<b>FUND ALLOCATIONS TO OTHER FUNDS:</b>									
ALLOCATE TO STATE	(195,000)	(195,000)	(195,000)	5,000	5,000	1%	5,000	1%	
TRANSFER TO CAPITAL FUND	462,500	462,500	462,500	(462,500)	(462,500)	100%	(462,500)	100%	
<b>TOTAL LATAK FUND EXPEND, ALLOCATIONS</b>	<b>813,546</b>	<b>813,546</b>	<b>851,519</b>	<b>455,976</b>	<b>(357,570)</b>	<b>-44%</b>	<b>(395,543)</b>	<b>-46%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (323,546)</b>	<b>\$ (323,546)</b>	<b>\$ (365,636)</b>	<b>\$ (28,976)</b>	<b>\$ (162,930)</b>	<b>50%</b>	<b>\$ (116,957)</b>	<b>32%</b>	

TOWN OF KAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 LOCAL ACCOMMODATION TAX FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>REVENUES:</b>									
LOCAL ACCOMMODATION TAX	\$ 950,000	\$ 950,000	\$ 950,000	\$ 988,000	\$ 38,000	4%	\$ 38,000	4%	Based on the trend 4% increase
DONATIONS	30,000	30,000	876			N/A	(1126)	100%	
INTEREST REVENUE	980,000	980,000	5,000	5,000		0%		0%	Based on current year actuals
<b>TOTAL LATAK REVENUES</b>	<b>980,000</b>	<b>980,000</b>	<b>955,876</b>	<b>993,000</b>	<b>38,000</b>	<b>4%</b>	<b>37,174</b>	<b>4%</b>	
<b>EXPENDITURES:</b>									
SALARIES - REGULAR EMPLOYEES	86,803	86,803	76,879	89,407	2,644	3%	12,528	16%	60% of the biologists
FICA ER MATCH	6,640	6,640	6,435	6,840	199	3%	404	6%	
INSURANCE - MEDICAL	16,645	16,645	16,645	15,240	(1,405)	-8%	(1,405)	8%	
RETIREMENT MATCH	11,234	11,234	11,234	13,924	2,689	24%	2,689	24%	
DEPUTIES COST	42,000	42,000	42,000	42,000	0	0%	109,208	NA	Cost for Carolina Walter based on current contract
BEACH UPKEEP	3,500	3,500	3,500	4,500	1,000	29%	1,000	29%	
TURTLE PATROL	25,000	25,000	20,108	25,000	(25,000)	100%	(20,108)	100%	
VEHICLE	62,000	62,000	30,000	62,000	(62,000)	100%	(30,000)	100%	
COMMUNITY OUTREACH MOTORING RETREAT	7,000	7,000	7,000	7,000	0	0%	16,000	53%	
PRINTING COSTS	2,500	2,500	2,500	2,500	0	0%	NA	NA	
BEACH SUPPLIES COSTS	263,323	263,323	224,302	290,618	27,296	10%	66,316	30%	
<b>TOTAL LATAK EXPENDITURES</b>	<b>263,323</b>	<b>263,323</b>	<b>224,302</b>	<b>290,618</b>	<b>27,296</b>	<b>10%</b>	<b>66,316</b>	<b>30%</b>	
<b>FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:</b>									
TRANSFER TO ARTS & CULTURAL FUND	208,539	208,539	208,539	219,361	10,822	5%	10,822	5%	
TRANSFER TO CAPITAL FUND	200,000	200,000	200,000	200,000	0	0%	0	0%	Future Beach Reimbursement
<b>TOTAL LATAK FUND EXPEND, TRANSFERS &amp; ALLOCATIONS</b>	<b>671,862</b>	<b>671,862</b>	<b>632,841</b>	<b>709,980</b>	<b>38,118</b>	<b>6%</b>	<b>10,822</b>	<b>2%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 308,138</b>	<b>\$ 308,138</b>	<b>\$ 322,985</b>	<b>\$ 283,020</b>	<b>\$ (118)</b>	<b>0%</b>	<b>\$ (39,965)</b>	<b>-13%</b>	



TOWN OF KAUAI ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 BEVERAGE PERMITS FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
REVENUES:									
BEVERAGE TAX REVENUE	\$ 39,000	\$ 39,000	\$ 39,000	\$ 45,000	\$ 6,000	15%	\$ 6,000	15%	\$1k per alcoholic beverage permit (15 entities)
	39,000	39,000	39,000	45,000	-	0%	6,000	15%	
FUND TRANSFERS TO OTHER FUNDS	50,000	50,000	50,000	50,000	-	0%	-	0%	
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	-	0%	-	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (5,000)	\$ 6,000		\$ 6,000		

TOWN OF KAUAI ISLAND  
BUDGET FOR YEAR ENDED 6/30/18  
HOSPITALITY TAX FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>REVENUES:</b>									
HOSPITALITY TAX	\$ 500,000	\$ 500,000	\$ 500,000	\$ 566,000	\$ 66,000	13%	\$ 26,000	5%	Based on the trend, 5% increase
INTEREST REVENUE	25,000	25,000	5,000	2,000	(20,000)	(80%)	0	0%	Based on current year actuals
<b>TOTAL HOSPITALITY TAX REVENUES</b>	<b>525,000</b>	<b>525,000</b>	<b>505,000</b>	<b>571,000</b>	<b>46,000</b>	<b>9%</b>	<b>26,000</b>	<b>5%</b>	
<b>EXPENDITURES:</b>									
WATER & SEWAGE	55,000	55,000	55,000	68,750	13,750	25%	13,750	25%	Anticipation for 17 Parkway, round about, Beachwater Dr and Heliway Ferryon Parkway. Assuming 25% increase
LANDSCAPING COSTS - MIHON	134,000	133,000	135,000	133,000	(2,000)	0%	12,000	1%	Contact with Greenerly for maintenance of 17 Parkway, round about, Beachwater Dr and Heliway Ferryon Parkway
CHRISTMAS DECORATIONS	12,000	12,000	10,170	15,000	5,000	25%	4,610	-15%	Estimate for Christmas decorations
ELECTRICITY COSTS	3,000	3,000	3,000	3,000	0	0%	16,880	8%	Electricity for round about lights
<b>TOTAL EXPENDITURES</b>	<b>204,000</b>	<b>203,000</b>	<b>203,170</b>	<b>219,750</b>	<b>16,750</b>	<b>8%</b>	<b>16,880</b>	<b>8%</b>	
<b>FUND TRANSFERS TO OTHER FUNDS:</b>									
TRANSFER TO ARTS & CULTURAL FUND	22,000	22,000	22,000	22,000	0	0%	0	0%	
TRANSFER TO CAPITAL FUND	100,000	100,000	100,000	100,000	0	0%	16,880	5%	
<b>TOTAL HOSPITALITY FUND EXPEND &amp; TRANSFERS</b>	<b>326,000</b>	<b>325,000</b>	<b>325,170</b>	<b>341,750</b>	<b>16,750</b>	<b>5%</b>	<b>16,880</b>	<b>5%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 219,610</b>	<b>\$ 229,250</b>	<b>\$ 29,250</b>	<b>15%</b>	<b>\$ 9,610</b>	<b>4%</b>	

TOWN OF KIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 ARTS & CULTURAL FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change
<b>SOURCES:</b>								
TRANSFER FROM LATAX FUND	\$ 208,539	\$ 208,539	\$ 208,539	\$ 219,361	\$ 10,822	5%	\$ 10,822	5%
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%
TICKET SALES			12,488			N/A	(12,488)	-100%
<b>TOTAL SOURCES</b>	<b>348,539</b>	<b>348,539</b>	<b>361,027</b>	<b>359,361</b>	<b>10,822</b>	<b>3%</b>	<b>(1,666)</b>	<b>0%</b>
<b>EXPENDITURES:</b>								
PAYROLL & RELATED EXPENSES	45,486	45,486	45,486	56,308	10,822	24%	10,822	24%
OFFICE/PRINTING EXPENSES	3,053	3,053	1,053	3,053		0%	2,000	190%
ARTS COUNCIL	115,000	115,000	119,488	115,000		0%	(4,488)	-4%
ADMINISTRATIVE COST	3,000	3,000	5,000	3,000		0%	(2,000)	-40%
CULTURAL EVENTS	182,000	182,000	190,000	182,000		0%	(8,000)	-4%
<b>TOTAL EXPENDITURES</b>	<b>348,539</b>	<b>348,539</b>	<b>361,027</b>	<b>359,361</b>	<b>10,822</b>	<b>0%</b>	<b>(12,488)</b>	<b>-48%</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 10,822</b>	<b>3%</b>	<b>\$ 10,822</b>	<b>48%</b>

TOWN OF KAIWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 VICTIMS ASSISTANCE FUND

	2016-2017 Budget	2016-2017 Amended Budget	Amended 2016/2017	2017 2018 d Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>SOURCES:</b>									
VICTIMS ASSISTANCE FEES	2,000	2,000	3,000	3,000	1,000	50%		0%	
TOTAL SOURCES	2,000	2,000	3,000	3,000	1,000	50%		0%	
<b>EXPENDITURES:</b>									
CONTRIBUTIONS TO VICTIMS PROGRAMS	2,000	2,000	3,000	3,000	1,000	50%		0%	
TOTAL EXPENDITURES	2,000	2,000	3,000	3,000	1,000	50%		0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$	\$	\$	\$	\$	0%	\$	0%	

TOWN OF KIIAWAH ISLAND  
 BUDGET FOR YEAR ENDED 6/30/18  
 CAPITAL FUND

	2016-2017 Budget	2016-2017 Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications
<b>SOURCES:</b>									
DEBT PROCEEDS	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$	\$ (3,000,000)	100%	\$ (3,000,000)	100%	
PROCEEDS FROM TOWN HALL SALE	1,600,000	1,600,000	1,575,000		(1,600,000)	100%	(1,575,000)	100%	
TRANSFER FROM GENERAL FUND	2,383,533	2,383,533	2,434,910	370,969	(2,012,564)	84%	(2,063,941)	85%	
TRANSFER FROM COUNTY ACCOMMODATION FUND	462,500	462,500	462,500		(462,500)	100%	(462,500)	100%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	200,000	200,000	200,000	200,000		0%		0%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000		0%		0%	
TRANSFER FROM HOSPITALITY TAX FUND	100,000	100,000	100,000	100,000		0%		0%	
<b>TOTAL SOURCES</b>	<b>7,796,033</b>	<b>7,796,033</b>	<b>7,822,410</b>	<b>720,969</b>	<b>(7,075,064)</b>	<b>-91%</b>	<b>(7,101,441)</b>	<b>-91%</b>	
<b>EXPENDITURES:</b>									
MUNICIPAL BUILDING/CONSTRUCTION	7,395,619	7,395,619	7,395,619		(7,395,619)	100%	(7,395,619)	100%	
DEBT SERVICE/PRINCIPAL				333,000	333,000	N/A	333,000	N/A	
DEBT SERVICE/CLOSING COST & INTEREST	50,414	50,414	16,791	37,969	(12,445)	25%	(38,822)	51%	
<b>TOTAL EXPENDITURES</b>	<b>7,446,033</b>	<b>7,446,033</b>	<b>7,472,410</b>	<b>370,969</b>	<b>(7,075,064)</b>	<b>-95%</b>	<b>(7,101,441)</b>	<b>-95%</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$</b>	<b>4%</b>	<b>\$</b>	<b>0%</b>	