

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.

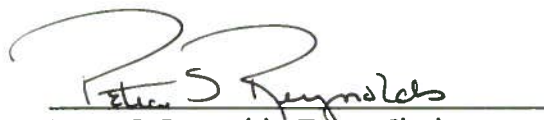
Section 5 Effective Date and Duration

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 KAWAH ISLAND
BUDGET
FOR YEAR ENDED 6/30/17
ALL FUNDS

	2016-2017 Budget										Total Funds Budget	
	General Fund Budget	State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events	Capital Fund Budget			
Revenues & Other Sources:												
Accommodations Tax	\$ 120,000	\$ 1,600,000	\$ 480,000	\$ 550,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000
Hospitality Tax	-	-	-	-	-	-	-	-	-	-	-	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 - Electric	225,000	-	-	-	-	-	-	-	-	-	-	225,000
Franchise Fee - Bleach	160,000	-	-	-	-	-	-	-	-	-	-	160,000
Fines & Forfeitures	12,000	-	-	-	-	-	-	-	-	-	-	12,000
Interest Revenue	80,000	-	-	-	-	-	-	-	-	-	-	80,000
Solid Waste Collections	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Beverage Tax / Permits	20,000	-	10,000	30,000	-	25,000	-	-	-	2,000	-	145,000
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Town Hall Sale	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
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	348,539	2,000	16,790,722
Expenditures & Uses:												
Salary and Benefits	1,448,282	598,131	-	121,223	-	-	-	-	-	465,486	-	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	-	-	-	-	-	-	-	-	-	-	152,464
Insurance	63,752	-	9,436	-	-	145,000	-	-	-	-	-	218,188
Travel & Training	77,200	-	-	-	-	-	-	-	-	-	-	77,200
Remals	147,012	-	-	-	-	-	-	-	-	-	-	147,012
Tourism Related Cost	117,300	992,276	306,010	65,500	-	-	-	-	-	182,000	-	1,603,086
Contributions	150,000	-	-	-	-	-	-	-	-	-	-	150,000
Capital Outlay	231,000	-	-	25,000	-	-	-	-	-	-	-	256,000
Capital Outlay/Town Hall	-	-	-	-	-	-	-	-	-	-	-	-
Other	165,349	-	-	-	-	-	-	-	-	2,000	-	167,349
Contingency	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	2,501,533	-	462,500	408,539	-	122,000	-	-	-	-	-	3,494,572
Total Expenditures & Uses	6,402,666	1,590,407	813,546	671,862	50,000	325,000	2,000	348,539	7,446,033	348,539	2,000	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 Assit	Arts and Cultural	Capital Fund	Consolidated
\$ 8,478,000	\$ 250,558	\$ 1,515,044	\$ 3,090,932	\$ 60,074	\$ 2,272,725	\$ 21,901	\$ -	\$ 777,645	\$ 16,487,179
6,897,793	258,610	1,523,087	3,526,153	51,074	2,459,682	21,901	-	1,122,645	15,860,946
5,010,150	1,600,000	-190,000	980,000	39,000	525,000	2,000	348,539	1,610,000	10,246,150
3,670,332	1,590,407	351,046	263,373	-	203,000	2,000	348,539	3,196,033	3,644,572
231,000	-	452,500	408,539	50,000	122,000	-	-	3,000,000	3,000,000
2,501,333	-	-	-	-	-	-	-	50,414	50,414
6,402,665	1,590,407	813,546	671,862	50,000	315,000	2,000	348,539	7,446,033	17,650,052
(1,392,516)	9,593	(333,546)	308,138	(11,000)	200,000	-	-	350,000	(895,330)
\$ 5,505,278	\$ 268,203	\$ 1,199,541	\$ 3,834,292	\$ 40,074	\$ 2,659,682	\$ 21,901	\$ -	\$ 1,472,645	\$ 15,001,615

BEGINNING FUND BALANCE - 6/30/15 AUDITED

ENDING FUND BALANCE - 6/30/16 PROJECTED

SOURCES:
 REVENUES
 TRANSFERS IN
 DEBT ISSUANCE
 TOTAL

USES:
 EXPENDITURES
 CAPITAL OUTLAY
 TRANSFERS OUT
 DEBT SERVICE
 TOTAL

NET CHANGE

BUDGETED ENDING FUND BALANCE - 6/30/17

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
GENERAL FUND						
REVENUES:						
BUSINESS LICENSE REVENUE	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,836,000	2%	2%
STATE ACCOMMODATIONS TAX	100,000	100,000	117,390	120,000	20%	2%
AID TO SUBDIVISION	30,000	30,000	35,000	35,000	17%	0%
SOLID WASTE REVENUE	300,000	300,000	343,000	350,000	17%	2%
ZONING PERMITS	4,000	4,000	4,000	4,000	0%	0%
BUILDING PERMITS	1,022,500	1,022,500	1,162,720	1,250,000	22%	8%
LEASE REVENUE	72,600	72,600	72,600	18,150	-75%	-75%
LOCAL OPTIONS SALES TAX	450,000	450,000	480,000	490,000	9%	2%
FRANCHISE FEE - ELECTRIC	390,000	390,000	399,408	410,000	5%	3%
FRANCHISE FEE - BEACH SERVICE	207,500	207,500	200,000	225,000	8%	13%
FRANCHISE FEES - OTHER	135,000	135,000	150,000	160,000	19%	7%
COURT FEES, FINES & FORF	40,000	40,000	12,000	12,000	-70%	0%
INTEREST REVENUE	110,000	110,000	110,000	80,000	-27%	-27%
MERCHANT PLAZA REVENUE	2,000	2,000	222	-	100%	-100%
MISCELLANEOUS REVENUE	15,000	15,000	85,000	20,000	33%	-76%
TOTAL REVENUES	4,678,600	4,678,600	4,971,340	5,010,150	7%	1%
OTHER FINANCING USES/SOURCES:						
OTHER FINANCING USES/SOURCES:	3,818,410	3,818,410	1,580,606	1,392,515	-64%	-12%
EXCESS OF EXPENDITURES OVER REVENUES	\$ 8,497,010	\$ 8,497,010	\$ 6,551,946	\$ 6,402,665	-25%	-2%
TOTAL REVENUES & OTHER SOURCES						

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	1,615,080.49	10%	39%
SALARIES, PR TAXES & BENEF/DEPUTIES	645,000	645,000	682,237	598,131	-7%	-12%
UTILITIES & SUPPLIES:						
UTILITIES	97,500	97,500	83,842	76,306	-22%	-9%
GENERAL	49,550	49,550	54,443	46,239	-7%	-15%
MINOR ASSETS	6,000	6,000	16,208	14,400	140%	-11%
ADVERTISING	11,300	11,300	3,200	6,200	-45%	94%
COMMUNICATION	10,000	10,000	20,370	19,959	100%	-2%
CELL PHONES & IPADS	21,500	21,500	29,915	21,620	1%	-28%
REGULAR/FAXES	913,250	913,250	956,740	982,000	8%	3%
WASTE MANAGEMENT	24,065	24,065	9,845	13,183	-45%	34%
PRINTING	524,000	524,000	1,272,431	225,000	-57%	-82%
PROFESSIONAL SERVICES	314,250	314,250	301,577	306,900	2%	2%
MAINTENANCE	68,250	68,250	59,591	63,752	-7%	7%
INSURANCE	53,960	53,960	36,875	77,200	43%	109%
TRAVEL & TRAINING	67,000	67,000	38,665	147,012	119%	280%
RENTALS	400,500	400,500	387,500	488,810	22%	26%
TOURISM & RECREATIONS	200,000	200,000	200,000	150,000	-25%	-25%
CONTRIBUTIONS	425,000	425,000	206,826	231,000	-46%	12%
CAPITAL OUTLAY	189,497	189,497	177,203	172,717	-9%	-3%
OTHER	50,000	50,000		50,000	0%	NA
CONTINGENCY	5,541,886	5,541,886	5,697,378	5,305,539	-4%	-7%
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%
ALLOCATION TO COUNTY ATAX	313,600	313,600	292,932	336,046	7%	15%
ALLOCATION TO LOCAL ATAX	71,260	71,260	66,322	198,822	179%	200%
ALLOCATION TO HOSPITALITY TAX	215,500	215,500	196,043	203,000	-6%	4%
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%	-7%

	2015-2016 Budget	2015-2016 Amended Budget	Annualized 2015/2016	2016-2017 Proposed Budget	FY 16 Budget % Change	FY 16 Projections % Change
Department: 40200 - ADMINISTRATION						
TOWN ADMINISTRATION						
SALARIES - REGULAR EMPLOYEES	\$ 393,456	\$ 393,456	\$ 256,042	\$ 232,777	-41%	-9%
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%
WORKERS COMPENSATION COSTS	26,000	26,000	27,663	30,000	15%	8%
CATERING COSTS	5,000	5,000	1,000	30,000	500%	2900%
PROFESSIONAL SERVICES	88,500	88,500	188,598	140,000	58%	-26%
TELEPHONE-CELL	-	-	-	1,452	NA	NA
TRAVEL & TRAINING	25,300	25,300	20,600	20,000	-21%	0%
DUES	4,450	4,450	4,000	4,450	0%	11%
SUBSCRIPTIONS	627	627	1,000	1,000	59%	0%
ADVERTISING COSTS	9,812	9,812	2,000	5,000	-49%	150%
COMMUNITY ACTIVITIES	18,500	18,500	2,000	15,000	-19%	650%
COMMUNITY OUTREACH	200,000	200,000	200,000	150,000	-25%	-25%
SUPPLIES - OFFICE	10,000	10,000	10,000	10,000	0%	0%
SUPPLIES - OTHER	1,100	1,100	7,000	1,100	0%	-84%
EQUIPMENT -MINOR	-	-	1,808	-	NA	-100%
MISCELLANEOUS EXPEND	10,000	10,000	10,000	10,000	0%	0%
	<u>898,983</u>	<u>898,983</u>	<u>812,349</u>	<u>760,705</u>	<u>-18%</u>	<u>-6%</u>
COUNCIL DEPARTMENT						
RENTAL - FACILITIES COST	2,000	2,000	-	5,000	150%	NA
TRAVEL & TRAINING	2,575	2,575	2,575	10,000	288%	288%
TELEPHONE-CELL	-	-	-	4,452	NA	NA
SUPPLIES - OFFICE	1,050	1,050	-	-	-100%	NA
	<u>5,625</u>	<u>5,625</u>	<u>5,625</u>	<u>19,452</u>	<u>246%</u>	<u>246%</u>
PLANNING & ZONING DEPARTMENT						
STENOGRAPHERS COSTS	5,000	5,000	3,605	5,000	0%	39%
ADVERTISING COSTS	1,248	1,248	1,200	1,200	-4%	0%
TRAVEL & TRAINING	4,102	4,102	2,000	5,000	22%	150%
DUES	-	-	1,000	2,000	NA	100%
SUPPLIES - OTHER	2,400	2,400	-	-	-100%	NA
BOOKS & PERIODICALS	1,500	1,500	543	-	-100%	-100%
	<u>14,250</u>	<u>14,250</u>	<u>8,348</u>	<u>13,200</u>	<u>-7%</u>	<u>58%</u>
TOTAL ADMINISTRATION	<u>\$ 918,858</u>	<u>\$ 918,858</u>	<u>\$ 826,322</u>	<u>\$ 793,357</u>	<u>-14%</u>	<u>-4%</u>

	2015-2016 Budget		2015-2016 Amended Budget		Annualized 2015/2016		2016-2017 Proposed Budget		FY 16 Budget % Change		FY 16 Projections % Change	
Department: 40100 - ENVIRONMENTAL												
SALARIES - REGULAR EMPLOYEES	\$ 140,204	\$ 140,204	\$ 140,204	\$ 140,204	\$ 140,204	\$ 144,671	\$ 144,671	3%	3%	3%	3%	
FICA ER MATCH	10,726	10,726	10,726	10,726	10,726	11,067	11,067	3%	3%	3%	3%	
INSURANCE - MEDICAL	27,742	27,742	27,742	27,742	27,742	27,742	27,742	0%	0%	0%	0%	
RETIREMENT MATCH	15,507	15,507	15,507	15,507	15,507	18,724	18,724	21%	21%	21%	21%	
PROFESSIONAL SERVICES	7,500	7,500	7,500	7,500	7,500	13,000	13,000	73%	73%	73%	73%	
PHOTOGRAPHY COSTS	1,500	1,500	1,500	1,259	1,259	-	-	-100%	-100%	-100%	-100%	
REPAIR AND MAINT - VEHICLES	-	-	-	-	-	4,200	4,200	NA	NA	NA	NA	
TELEPHONE-CELL	-	-	-	-	-	3,003	3,003	NA	NA	NA	NA	
REPAIR AND MAINTENANCE - SOFTWARE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0%	0%	0%	0%	
INSURANCE-AUTO	-	-	-	-	-	705	705	NA	NA	NA	NA	
DUES	300	300	182	182	182	400	400	33%	33%	120%	120%	
SUBSCRIPTIONS	1,400	1,400	120	120	120	1,200	1,200	-14%	-14%	900%	900%	
PRINTING	500	500	-	-	-	7,000	7,000	1300%	1300%	NA	NA	
TRAVEL & TRAINING	4,650	4,650	1,300	1,300	1,300	5,000	5,000	8%	8%	285%	285%	
TURTLE PATROL EXPENDITURES	2,500	2,500	4,500	4,500	4,500	3,500	3,500	40%	40%	-22%	-22%	
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0%	0%	0%	0%	
RESEARCH	10,000	10,000	5,000	5,000	5,000	46,550	46,550	366%	366%	831%	831%	
COMMUNITY OUTREACH *	-	-	5,000	5,000	5,000	2,500	2,500	NA	NA	-50%	-50%	
PROGRAMS *	30,000	30,000	10,000	10,000	10,000	17,500	17,500	-42%	-42%	75%	75%	
KI CONSERVANCY	-	-	-	-	-	58,000	58,000	NA	NA	NA	NA	
FISH STUDIES & EQUIPMENT	-	-	-	-	-	5,000	5,000	NA	NA	0%	0%	
SUPPLIES - OFFICE	800	800	300	300	300	500	500	-38%	-38%	67%	67%	
SUPPLIES OTHER	6,500	6,500	10,000	10,000	10,000	1,500	1,500	-77%	-77%	-85%	-85%	
UNIFORMS	1,200	1,200	1,200	1,200	1,200	1,500	1,500	25%	25%	25%	25%	
BOOKS & PERIODICALS	300	300	200	200	200	200	200	-33%	-33%	0%	0%	
VEHICLES	35,000	35,000	20,108	20,108	20,108	25,000	25,000	-29%	-29%	24%	24%	
EQUIPMENT - MINOR	2,500	2,500	3,500	3,500	3,500	2,000	2,000	-20%	-20%	-43%	-43%	
COMPUTER & SOFTWARE - MINOR	1,500	1,500	400	400	400	1,000	1,000	-33%	-33%	150%	150%	
TOTAL DEPARTMENT EXPENDITURES	402,328	402,328	371,747	371,747	371,747	503,462	503,462	25%	25%	35%	35%	
ALLOCATION TO LOCAL ATAX:												
60% OF SALARIES, PR TAXES, AND BENEFITS	-	-	-	-	-	121,322	121,322					
TURTLE PATROL COST	37,010	37,010	4,500	4,500	4,500	3,500	3,500					
VEHICLES	-	-	20,108	20,108	20,108	25,000	25,000					
PRINTING	500	500	-	-	-	7,000	7,000					
TOTAL	37,510	37,510	24,608	24,608	24,608	156,822	156,822					
ALLOCATION TO COUNTY ATAX												
RESEARCH	-	-	5,000	5,000	5,000	46,550	46,550					
BEACH MONITORING & REPAIRS	100,000	100,000	100,000	100,000	100,000	100,000	100,000					
KI CONSERVANCY	-	-	-	-	-	58,000	58,000					
PROGRAMS	30,000	30,000	10,000	10,000	10,000	17,500	17,500					
FISH STUDIES & EQUIPMENT	10,000	10,000	5,000	5,000	5,000	5,000	5,000					
TOTAL	140,000	140,000	120,000	120,000	120,000	227,050	227,050					
TOTAL NET EXPENDITURES	\$ 224,818	\$ 224,818	\$ 227,139	\$ 227,139	\$ 227,139	\$ 119,590	\$ 119,590	-8%	-8%	0%	0%	

	2015-2016 Budget		2015-2016 Amended Budget		Annualized 2015/2016		2016-2017 Proposed Budget		FY 16 Budget Projections	
	\$		\$		\$		\$		% Change	% Change
Department: 40300 - FINANCIAL										
SALARIES - REGULAR EMPLOYEES	229,239		229,239		161,451		158,269		-31%	-2%
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%
LEGAL COSTS	25,000		25,000		80,000		-		-100%	-100%
PROFESSIONAL SERVICES	30,500		30,500		177,906		12,000		-61%	-93%
TELEPHONE-CELL							972		NA	NA
REPAIR AND MAINTENANCE - SOFTWARE	123,750		123,750		194,724		170,000		37%	-13%
RENTAL - STORAGE	25,000		25,000		1,142		1,752		-93%	53%
TRAVEL & TRAINING	8,148		8,148		3,000		10,000		23%	233%
DUES					200		1,000		NA	400%
ADVERTISING COSTS	240		240		-		-		-100%	NA
PRINTING COSTS	1,800		1,800		1,645		2,000		11%	22%
SUPPLIES - OFFICE	1,000		1,000		2,000		2,000		100%	0%
SUPPLIES - POSTAGE	10,000		10,000		10,000		10,000		0%	0%
SUPPLIES - OTHER	1,200		1,200		1,000		1,200		0%	20%
BOOKS & PERIODICALS	1,200		1,200				600		-50%	NA
BANK COSTS	11,100		11,100		24,128		15,000		35%	-38%
COMPUTER & SOFTWARE - MINOR							2,400		NA	NA
TOTAL DEPARTMENT EXPENDITURES	558,825		558,825		750,688		492,206		-12%	-34%
ALLOCATION TO COURT DEPARTMENT							16,963		NA	NA
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
Department: 40300 - COMMUNICATIONS						
SALARIES - REGULAR EMPLOYEES	\$ 52,163	\$ 52,163	\$ 52,163	\$ 88,466	70%	70%
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
REPAIR AND MAINTENANCE - SOFTWARE	-	-	-	5,000	NA	NA
PRINTING COSTS	17,000	17,000	3,000	3,000	-82%	0%
PRINTING - TOWN NOTES	5,000	5,000	5,000	8,000	60%	60%
SUPPLIES - OFFICE	-	-	-	1,200	NA	NA
SUPPLIES - OTHER	-	-	-	600	NA	NA
COMPUTER & SOFTWARE - MINOR	-	-	-	5,000	NA	NA
MISCELLANEOUS EXPEND	-	-	-	15,000	NA	NA
TOTAL DEPARTMENT EXPENDITURES	133,554	133,554	111,923	165,001	24%	47%
ALLOCATION TO ARTS & CULTURAL FUND	-	-	-	48,539	NA	NA
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%
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%
REPAIR AND MAINT - SOFTWARE	1,250	1,250	1,200	-	-100%	-100%
TRAVEL & TRAINING	3,050	3,050	2,000	2,200	-28%	10%
DUES	120	120	185	260	117%	41%
TOTAL DEPARTMENT EXPENDITURES	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
Department: 40900 - PUBLIC SAFETY DEPARTMENT						
SALARIES - DEPUTIES	\$ 645,000	\$ 645,000	\$ 558,567	\$ 489,083	-24%	-12%
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%
COUNTY RADIO COSTS	9,000	9,000	9,000	9,000	0%	0%
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%
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%
OVERTIME	-	-	2,500	2,000	NA	-20%
INSURANCE - MEDICAL	29,220	29,220	29,220	38,651	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
TELEPHONE-CELL	-	-	-	4,980	NA	NA
INSURANCE-AUTO	3,500	3,500	2,321	2,321	-3%	NA
VEHICLE	-	-	-	35,000	NA	NA
PRINTING COSTS	265	265	200	183	-31%	-8%
TRAVEL & TRAINING	6,135	6,135	6,000	6,000	-2%	0%
SUPPLIES - OFFICE	2,400	2,400	2,200	2,000	-17%	-9%
SUPPLIES - OTHER	1,200	1,200	500	500	-58%	0%
UNIFORMS	3,500	3,500	2,000	3,000	-14%	50%
EQUIPMENT - MINOR	2,000	2,000	500	2,000	0%	100%
	\$ 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
Department: 41500 - PERMIT, INSPECT & PLANNING						
SALARIES	\$ 150,000	\$ 150,000	\$ 40,027	\$ 278,910	86%	597%
OVERTIME	-	-	4,000	1,500	NA	-63%
INSURANCE - MEDICAL	-	-	7,632	45,147	NA	497%
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%
VEHICLE LEASE	90,000	90,000	-	-	-100%	NA
REPAIR AND MAINT - VEHICLES	-	-	-	8,500	NA	NA
REPAIR AND MAINT - SOFTWARE	-	-	6,125	600	NA	-90%
TELEPHONE-CELL	-	-	-	3,420	NA	NA
INSURANCE-AUTO	-	-	-	2,321	NA	NA
DUES	-	-	-	1,535	NA	NA
TRAVEL & TRAINING	-	-	-	19,000	NA	NA
SUPPLIES - OFFICE	-	-	1,500	1,200	NA	-20%
SUPPLIES - OTHER	-	-	-	1,459	NA	NA
UNIFORMS	-	-	-	2,300	NA	NA
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
Department: 41000 - OPERATIONS			834,000			
WATER & SEWAGE	\$ 69,000	\$ 69,000	\$ 57,341	\$ 61,200	-11%	7%
SOLID WASTE DISPOSAL	854,500	854,500	889,703	915,000	7%	3%
CUSTODIAL COSTS	25,000	25,000	25,323	25,000	0%	-1%
LANDSCAPING COSTS - MINOR	149,000	149,000	150,000	145,000	-3%	-3%
BEACH PATROL COSTS	258,000	258,000	258,000	258,960	0%	0%
BEACH UPKEEP	33,750	33,750	41,714	42,000	24%	1%
REPAIR & MAINT - BUILDING	10,000	10,000	17,015	600	-94%	-96%
REPAIR & MAINT - VEHICLE	3,000	3,000	10,000	-	-100%	-100%
REPAIR AND MAINT - EQUIPMENT	12,000	12,000	6,000	3,000	-75%	-50%
REPAIR AND MAINT - SOFTWARE	1,250	1,250	-	-	-100%	NA
PEST CONTROL COSTS	12,000	12,000	1,500	1,500	-88%	0%
RENTAL-BUILDING	-	-	1,500	100,260	NA	NA
RENTAL - EQUIPMENT	40,000	40,000	37,523	40,000	7%	7%
INSURANCE - DATA PRO	750	750	303	305	-59%	1%
INSURANCE - LIAB/TOR	25,000	25,000	22,621	25,000	0%	11%
INSURANCE - PERSONAL PROPERTY	5,500	5,500	6,084	1,100	-80%	-82%
INSURANCE - O&O	28,000	28,000	25,398	26,000	-7%	2%
TELEPHONE - REGULAR	15,000	15,000	24,492	20,000	33%	-18%
TELEPHONE - CELLULAR	10,000	10,000	19,170	-	100%	-100%
EMERGENCY COMMUNICATION COST	6,500	6,500	5,423	1,620	-75%	-70%
SECURITY SYSTEM COSTS	1,000	1,000	2,509	372	-63%	-85%
SUPPLIES - OFFICE	1,000	1,000	3,000	3,000	200%	0%
SUPPLIES - OTHER	4,400	4,400	3,000	3,000	-32%	0%
CHRISTMAS DECORATIONS	12,000	12,000	8,600	12,000	0%	40%
ELECTRICITY COSTS	28,500	28,500	26,501	15,106	-47%	-43%
GASOLINE COSTS	10,000	10,000	5,913	-	100%	-100%
SIGNS & FENCES - MINOR COSTS	160,000	160,000	60,000	100,000	-38%	57%
ALLOCATION TO STATE ATAX	\$ 1,775,150	\$ 1,775,150	\$ 1,707,133	\$ 1,800,023	1%	5%
ALLOCATION TO COUNTY ATAX	160,000	160,000	160,000	195,000	22%	22%
ALLOCATION TO LOCAL ATAX	173,600	173,600	172,932	108,996	-37%	-37%
ALLOCATION TO HOSPITALITY ATAX	33,750	33,750	41,714	42,000	24%	1%
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
Department: 40400 - ROADS AND BRIDGE						
REPAIR AND MAINT ROADS	\$ -	\$ -	\$ -	\$ 106,000	NA	NA
GENERAL INSURANCE - BRIDGE	5,500	5,500	5,185	6,000	9%	16%
PROFESSIONAL SERVICES	1,000	1,000	-	20,000	NA	NA
MISCELLANEOUS EXPEND	6,500	6,500	5,185	1,200	20%	NA
			<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>			
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
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,484,991	\$ 1,484,991	\$ 1,584,991	\$ 1,600,000	8%	1%
	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%
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
 LOCAL ACCOMMODATION TAX FUND

	2015-2016 Budget		2015-2016 Amended Budget		Actualized 2015/2016		2016-2017 Proposed		FY 16 Budget % Change		FY 16 Projections % Change	
REVENUES:												
LOCAL ACCOMMODATION TAX	\$	775,000	\$	775,000	\$	500,000	\$	950,000	23%	NA	6%	
INTEREST REVENUE		30,000		30,000		30,000		30,000	0%	NA	0%	
TOTAL LATAX REVENUES		805,000		805,000		930,000		980,000	12%	NA	5%	
EXPENDITURES:												
SALARIES - REGULAR EMPLOYEES								86,803	NA	NA	NA	
FICA ER MATCH								6,640	NA	NA	NA	
INSURANCE - MEDICAL								16,645	NA	NA	NA	
RETIREMENT MATCH								11,234	NA	NA	NA	
BEACH UPKEEP		33,750		33,750		41,714		42,000	24%	1%	1%	
TURTLE PATROL								3,500	NA	NA	NA	
VEHICLE		79,000		79,000		12,065		25,000	NA	NA	NA	
COMMUNITY OUTREACH MOTORING RETREAT						79,000		62,000	-22%	-22%	-22%	
PRINTING COSTS		500		500				7,000	1300%	NA	NA	
BEACH SUPPLIES COSTS		3,000		3,000		2,000		2,500	-17%	25%	25%	
TOTAL LATAX EXPENDITURES		116,250		116,250		134,779		263,323	127%	95%	95%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:												
TRANSFER TO ARTS & CULTURAL FUND		160,000		160,000		160,000		208,519	30%	30%	30%	
TRANSFER TO CAPITAL FUND		200,000		200,000		200,000		200,000	0%	0%	0%	
TOTAL LATAX FUND EXPEND, TRANSFERS & ALLOCATIONS		476,250		476,250		494,779		671,862	41%	41%	40%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$	328,750	\$	328,750	\$	435,221	\$	308,138	-6%	-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
REVENUES:						
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	\$ 5,000	\$ 5,000	\$ (9,000)	\$ (11,000)	0%	18%

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

	2015-2016 Budget	2015-2016 Amended Budget	Amended 2015/2016	2015-2017 Proposed Budget	TY 16 BUDGET % Change	TY 16 PROJECTIONS % Change
REVENUES:						
HOSPITALITY TAX	\$ 450,000	\$ 450,000	\$ 480,000	\$ 500,000	11%	4%
INTEREST REVENUE	20,000	20,000	25,000	25,000	25%	0%
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%
LANDSCAPING COSTS - MINOR	140,000	140,000	137,187	133,000	-5%	3%
CHRISTMAS DECORATION	12,000	12,000	8,600	12,000	0%	40%
ELECTRICITY COSTS	3,500	3,500	3,500	3,000	-14%	-14%
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 KAWAHI 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 17 Projections % Change
VICTIMS ASSISTANCE FEES	9,000	9,000	2,000	2,000	-28%	0%
	9,000	9,000	2,000	2,000	-78%	0%
EXPENDITURES:						
ASSISTANCE TO VICTIMS	1,000	1,000	-	-	-100%	NA
CONTRIBUTIONS TO VICTIMS PROGRAMS	8,000	8,000	2,000	2,000	-11%	0%
TOTAL EXPENDITURES	9,000	9,000	2,000	2,000	-11%	0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	NA	0%

TOWN OF KAWAHAH ISLAND
 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%	799%
DEBT SERVICE/PRINCIPAL	-	-	-	50,414		
DEBT SERVICE/CLOSING COST & INTEREST	-	-	-	7,446,033	85%	305%
TOTAL EXPENDITURES	4,000,000	4,000,000	1,854,381	7,446,033	85%	305%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 345,000	\$ 345,000	\$ 345,000	\$ 350,000	0%	0%

TOWN OF KAWAH 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				30,000		30,000
DRAINAGE MAINTENANCE	75,000				750,000	
KIAWAH ISLAND BEACH RENOURISHMENT	75,000	106,000		30,000	750,000	30,000
INFORMATION TECHNOLOGY:						
COMPUTERS /WILDLIFE			4,000			
COMPUTERS /ACCOUNTING			4,000			
COMPUTER/CERT TEAM	1,500					
SURFACE PRO/BUILDING DEPARTMENT	6,000					
	7,500		8,000			
VEHICLES:						
WILDLIFE TRUCK	20,108			25,000		
WILDLIFE AMPHIBIOUS		25,000				
CODE ENFORCEMENT TRUCKS (4)		35,000	35,000			
OPERATIONS/RUNNER				35,000		
BUILDING DEPARTMENT TRUCKS (3)	90,000					
	110,108	60,000	35,000	60,000		
EQUIPMENT:						
SIGNS & FENCES:						
SIGNS	60,000	100,000				
	60,000	100,000				
FACILITIES:						
ROOF REPAIR	31,610					
NEW MUNICIPAL CENTER	1,853,381	7,395,619				
	1,885,991	7,395,619				
TOTAL \$	2,136,599	\$ 7,661,619	\$ 43,000	\$ 90,000	\$ 750,000	\$ 30,000

Town of Kiawah Island Organizational Chart and Functions 6.7.16

