

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 2nd 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 6th DAY OF JUNE 2017.



Craig Weaver, Mayor



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	%
Revenues*:				
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%
Franchisee 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%
Total Revenue	8,759,684	8,990,908	231,224	3%
Expenses**:				
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%
Employee Subtotal	2,149,244	2,204,318	(55,074)	-3%
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%
Total Expenses	6,453,513	7,013,813	(560,299)	-9%
Revenue Less Expenses	2,306,171	1,977,095	(329,075)	-14%
Capital Expenditures & Uses :				
Building	7,061,891	355,648	6,706,243	95%
Vehicles	60,951	-	60,951	100%
Other	140,000	300,000	(160,000)	-114%
Total Capital Expenditures & Uses	7,262,842	655,648	6,607,194	91%
Net Changes in Fund Balance	\$ (4,956,671)	\$ 1,321,447	\$ 6,278,119	-127%

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	6%	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
Total Main Functions	\$4,177,055	92%	1,263,152	35%	\$5,440,207
<u>Other Functions</u>	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total</u>
Tourism	-	0%	1,622,265	45%	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
Total Other Functions	371,514	8%	2,299,537	65%	2,671,051
Grand Total	\$4,548,570	100%	\$3,562,689	100%	\$8,111,258

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>
<u>Unrestricted</u>				
General Fund	6,098,454	6,597,207	498,753	8.18%
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>7,671,099</u>	<u>8,519,852</u>	<u>848,753</u>	<u>11.06%</u>
<u>Restricted</u>				
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>-</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	<u>15,503,125</u>	<u>16,824,572</u>	<u>1,321,447</u>	<u>8.52%</u>
GO Bond Liability	<u>(3,000,000)</u>	<u>(2,667,000)</u>	<u>333,000</u>	<u>-11.10%</u>
Total	<u>12,503,125</u>	<u>14,157,572</u>	<u>1,654,447</u>	<u>13.23%</u>

**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>6,098,454</u>	<u>6,098,454</u>	<u>6,597,207</u>
Total Fund Balances	15,144,553	15,503,125	16,824,572
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>
Total Net Position	\$ 23,221,534	\$ 28,591,922	\$ 29,656,708

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

Department	Projected FY2017 FTE	Budgeted FY2018 FTE
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 KAWAHI 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
BEGINNING FUND BALANCE - 6/30/16 AUDITED										
SOURCES:										
REVENUES	\$ 7,752,006	\$ 181,719	\$ 1,737,761	\$ 3,331,321	\$ 51,074	\$ 2,498,962	\$ 22,617	\$	\$ 1,227,645	\$ 16,798,105
TRANSFERS IN	5,118,487	1,600,000	485,883	345,826	49,090	545,000	1,000	12,483	4,575,000	13,334,684
TOTAL	5,118,487	1,600,000	485,883	345,826	49,090	545,000	1,000	12,483	4,575,000	13,334,684
USES:										
EXPENDITURES	4,574,777	1,562,407	584,019	1,131,307	203,370	203,370	1,000	361,027	116,761	7,512,902
CAPITAL OUTLAY	2,197,362	462,560	462,560	408,537	50,000	122,000				7,116,762
TRANSFERS OUT	6,771,039	1,562,407	1,016,519	632,841	50,000	325,370	3,000	361,027	7,216,762	3,240,301
TOTAL	6,098,454	219,312	1,177,125	3,654,306	40,074	2,718,592	22,617	1,572,645	15,503,175	
ENDING FUND BALANCE - 6/30/17 PROJECTED										
SOURCES:										
REVENUES	5,319,908	1,632,000	427,000	993,000	45,000	571,000	3,000	159,361	1,076,617	8,900,904
TRANSFERS IN	5,319,908	1,632,000	427,000	993,000	45,000	571,000	3,000	359,361	1,076,617	10,426,886
TOTAL	5,319,908	1,632,000	427,000	993,000	45,000	571,000	3,000	359,361	1,076,617	10,426,886
USES:										
EXPENDITURES	3,676,538	1,637,600	455,976	250,418	219,750	219,750	3,000	159,461	355,645	6,632,821
CAPITAL OUTLAY	100,000			413,361	50,000	122,000			470,909	655,648
TRANSFERS OUT	844,617			709,980	50,000	341,750	3,000	359,361	726,617	1,495,978
DEBT SERVICE	4,871,155	1,637,600	455,976	709,980	50,000	341,750	3,000	359,361	9,105,439	9,105,439
TOTAL	4,871,155	1,637,600	455,976	709,980	50,000	341,750	3,000	359,361	9,105,439	9,105,439
NET CHANGE	-98,753	(5,600)	(28,976)	283,020	(5,000)	229,250		1,421,441	(50,000)	1,421,441
BUDGETED ENDING FUND BALANCE - 6/30/18	\$ 6,597,207	\$ 213,712	\$ 1,148,149	\$ 3,937,326	\$ 35,074	\$ 2,947,842	\$ 22,617	\$	\$ 1,922,645	\$ 16,824,572

TOWN OF NIAWAH 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
Revenues & Other Sources:										
Accommodations Tax	\$ 140,000	\$ 1,632,000	\$ 422,000	\$ 985,000	\$	\$	\$	\$	\$	\$ 3,182,000
Hospitality Tax	35,000					566,000				566,000
Ad 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	417,808									417,808
Franchise Fee - Electric	240,000									240,000
Franchise Fee - Beach	155,000									155,000
Franchise Fee - Other	15,000									15,000
Fines & Forfeitures	25,000									25,000
Interest Revenue	375,000									375,000
Solid Waste Collections										
Beverage Tax / Permits										
Idiosyncratic Revenue										
Transfers In										
Total Revenues & Other Sources	5,319,908	1,632,000	422,000	993,000	45,000	571,000	3,000	359,361	1,076,617	10,476,886
Expenditures & Uses:										
Salary and Benefits	1,450,391									1,450,391
Utilities & Supplies	122,581									122,581
Advertising	6,100									6,100
Communication	55,495									55,495
Waste Management	910,000									910,000
Printing	17,000									17,000
Professional Services	130,000									130,000
Consulting	120,800									120,800
Maintenance	247,788									247,788
Insurance	87,673									87,673
Travel & Training	71,765									71,765
Rentals	69,192									69,192
Tourism Related Cost	(15,000)									(15,000)
Contributions	150,000									150,000
Capital Outlay	300,000									300,000
Other	156,453									156,453
Contingency	50,000									50,000
Debt Service										
Transfers Out										
Total Expenditures & Uses	4,821,155	1,637,600	455,976	709,980	50,000	341,750	3,000	359,361	726,617	9,105,439
Change in Fund Balance	\$ 498,753	\$ (5,600)	\$ (28,976)	\$ 283,020	\$ (5,000)	\$ 229,250	\$	\$	\$ 350,000	\$ 1,321,447

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

	2016-2017 Budget	2016-2017 Amended Budget	Amended 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justifications/Notes
GENERAL FUND									
REVENUES:									
BUSINESS LICENSE REVENUE	\$ 1,836,000	\$ 1,836,000	\$ 2,125,000	\$ 2,200,000	\$ 64,000	20%	\$ 75,000	4%	Based on the trend 3.0% increase
STATE ACCOMMODATIONS TAX	170,000	170,000	130,000	140,000	20,000	17%	10,000	6%	Based on the trend 15.7% increase
AD TO SUBDIVISION	35,000	35,000	35,000	35,000	0	0%	0	0%	Based on current year actuals
SOLID WASTE REVENUE	350,000	350,000	365,000	375,000	25,000	7%	10,000	3%	Based on the trend 3% increase
ZONING PERMITS	1,000	4,000	4,000	4,000	0	0%	0	0%	Based on current year actuals
BUILDING PERMITS	1,250,000	1,250,000	1,160,000	1,153,000	(70,000)	-6%	53,900	5%	Based on the trend 5% increase
LEASE REVENUE	18,150	18,150	21,458	18,150	(44,100)	-9%	14,100	9%	Based on the trend 4% increase
LOCAL OPTIONS SALES TAX	490,000	490,000	460,000	534,100	74,100	15%	10,279	2%	25% of Island Beach Services, etc. program
FRANCHISE FEE - ELECTRIC	410,000	410,000	197,634	417,408	7,408	2%	5,000	3%	Based on the trend
FRANCHISE FEE - BEACH SERVICE	225,000	225,000	230,000	230,000	5,000	2%	5,000	2%	Based on the trend
FRANCHISE FEES - OTHER	160,000	160,000	150,000	150,000	0	0%	0	0%	Based on the trend
COURT FEES - FINES & FORN	12,000	12,000	25,000	25,000	13,000	108%	5,000	25%	Based on the trend
INTEREST REVENUE	80,000	80,000	20,000	25,000	5,000	6%	0	0%	Based on the trend
MISCELLANEOUS REVENUE	20,000	20,000	25,000	35,000	15,000	75%	201,421	4%	Based on the trend
TOTAL REVENUES	5,010,150	5,010,150	5,118,487	5,319,908	309,758	6%	201,421	4%	
OTHER FINANCING USES/SOURCES:									
DEFICIENCY OF REVENUES OVER EXPENDITURES	1,393,115	1,393,115	1,653,557	1,393,115	(1,393,115)	100%	(1,453,532)	100%	
TOTAL REVENUES & OTHER SOURCES	\$ 6,403,265	\$ 6,403,265	\$ 6,772,039	\$ 6,713,023	(1,083,357)	-17%	(1,452,131)	-21%	

TOWN OF KIAMAH ISLAND
BUDGET FOR YEAR ENDING 6/30/18
GENERAL FUND

	2016-2017 Budget	2016-2017 Amended Budget	Amended 2016/2017	2017-2018 Budget	FY17 Budget \$ Change	FY17 % Change	FY17 Projections \$ Change	FY17 Projections % Change
EXPENDITURES:								
SALARIES, PR TAXES & BENEF/REG EMPLOYEES	1,615,090	1,615,090	1,513,329	1,528,191	(16,900)	2%	(64,811)	4%
SALARIES, PR TAXES & BENEF/DEPUTIES	598,131	598,131	573,640	626,117	27,000	5%	52,174	9%
UTILITIES & SUPPLIES								
UTILITIES	76,306	76,306	6,306	113,890	37,484	48%	17,484	17%
GENERAL	46,859	46,859	64,200	64,200	17,341	37%	17,341	37%
MINOR ASST'S	14,400	14,400	14,865	31,000	16,600	115%	16,135	109%
ADVERTISING	6,200	6,200	6,200	9,200	3,000	48%	3,000	48%
COMMUNICATION								
CELL PHONES & IPADS	19,959	19,959	30,195	21,405	1,500	5%	1,600	5%
REGULAR PHONES	21,620	21,620	24,516	38,000	8,480	39%	5,464	22%
WASTE MANAGEMENT	982,000	987,000	981,800	982,000	0	0%	202	0%
PRINTING	13,181	13,181	12,350	10,811	(2,370)	-18%	11,700	99%
PROFESSIONAL SV FVLIES	85,000	85,000	65,000	35,800	(49,200)	-58%	35,800	42%
CONSULTING	140,000	140,000	111,695	130,000	19,300	14%	130,000	93%
MAINTENANCE	906,900	906,900	355,417	404,232	(50,668)	-14%	44,812	11%
INSURANCE	63,751	63,751	104,581	8,674	(55,107)	-86%	8,674	13%
TRAVEL & TRAINING	77,200	77,200	72,000	71,765	(335)	-0%	(335)	-0%
RENTALS	147,012	147,012	167,136	69,342	(77,794)	-53%	(77,794)	-53%
TOURISM & RECREATIONS	488,810	488,810	500,000	604,665	115,855	24%	115,855	24%
CONTRIBUTIONS	150,000	150,000	150,000	150,000	0	0%	0	0%
CAPITAL OUTLAY	231,000	231,000	800,951	1,000,000	669,000	290%	669,000	290%
OTHER	172,717	172,717	104,884	159,453	(13,264)	-8%	54,569	5%
CONTINGENT*	50,000	50,000	50,000	50,000	0	0%	0	0%
NON-BUDGETED COST								
TOTAL EXPENDITURES	5,306,139	5,306,139	5,930,645	5,625,244	(315,104)	-6%	(305,402)	-6%
ALLOCATION TO SATX	618,000	618,000	618,000	618,000	0	0%	0	0%
ALLOCATION TO COUNTY ATAX	336,046	336,046	336,046	471,529	135,483	40%	135,483	40%
ALLOCATION TO LOCAL ATAX	198,872	198,872	198,872	284,118	85,246	43%	85,246	43%
ALLOCATION TO HOSPITALITY TAX	203,000	203,000	203,000	239,740	36,740	18%	36,740	18%
ALLOCATION TO ARTS & CULTURAL EVENTS	48,539	48,539	48,539	56,306	7,767	16%	7,767	16%
TOTAL NET EXPENDITURES	3,901,732	3,901,732	4,574,777	3,976,538	(82,575)	-2%	(598,239)	-15%
OTHER FINANCING USES/SOURCES:								
TRANSFER TO ARTS & CULTURAL EVENTS	118,000	118,000	118,000	118,000	0	0%	0	0%
TRANSFER TO CAPITAL FUND	2,383,533	2,383,533	2,079,264	2,76,617	(1,056,916)	-20%	(1,056,916)	-20%
EXCESS OF REVENUES OVER EXPENDITURES	2,501,533	2,501,533	2,197,262	1,343,370	(1,158,163)	-46%	(853,892)	-39%
TOTAL OTHER FINANCING USES/SOURCES	6,403,265	6,403,265	6,772,039	5,319,908	(1,083,357)	-17%	(1,952,131)	-21%
TOTAL EXPENDITURES & OTHER USES								

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget % Change		FY 17 Projections \$ Change		FY 17 Projections % Change		Justifications
Department: 40200 - ADMINISTRATION															
TOWNSHIP ADMINISTRATION															
SALARIES - REGULAR EMPLOYEES	5	232,777	232,777	232,777	210,217	104,411	17%	110,207	5	110,207	5	N/A			Salaries for Town Admin. Regulars and exceptional
OVERTIME		1,200	1,200	1,200	1,200	1,200	0%					N/A			
SALARIES - TEMPORARY		25,000	25,000	25,000	25,000	25,000	0%					20%			
INSURANCE - MEDICAL		37,010	37,010	37,010	37,010	37,010	0%					6,940			
FICA - MATCH		17,807	17,807	17,807	17,807	17,807	0%					12,879			
RETIREMENT MATCH		28,909	28,909	28,909	28,909	28,909	0%					4,124			
WORKERS COMPENSATION COSTS		30,000	30,000	30,000	30,000	30,000	0%					252			Estimate for workers' compensation - based on 5% Grand Opening Certificate
CATERING COSTS		10,000	10,000	10,000	10,000	10,000	0%					20,000			
PROFESSIONAL SERVICES		140,000	140,000	118,000	155,000	11%	15,000	11%	26,315	11	26,315	11	24%		Estimate for county planner \$50k and attorney \$90k - both consultants \$100k - photographer \$5k - based on cost for 100 photos and 2 paid
TELEPHONE CELL		1,562	1,562	2,000	2,400	42%	424	16%	400	24	400	24	25%		Estimate - SCIPA, ICMA, SCCEM (Subscription - IT & training for Pubs - IT & Web - Monthly)
TRAVEL & TRAINING		20,000	20,000	20,000	15,000	-25%	(5,000)	0%	(5,000)	0%	(5,000)	0%	0%		Based on current year actuals
DUES		4,450	4,450	4,450	4,450	0%		0%		0%		0%	0%		Estimate for advertising cost
SUBSCRIPTIONS		1,000	1,000	1,000	1,000	0%		0%		0%		0%	0%		Estimate for volunteer appreciation gifts and prizes - primarily on behalf of charitable contributions
ADVERTISING COSTS		5,000	5,000	5,000	5,000	0%		0%		0%		0%	0%		Estimate for coffee supplies, water, pop machine supply, and misc
COMMUNITY ACTIVITIES		15,000	15,000	15,000	15,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
COMMUNITY OUTREACH		150,000	150,000	150,000	150,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
SUPPLIES - OFFICE		10,000	10,000	10,000	10,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
SUPPLIES - OTHER		1,100	1,100	1,100	1,100	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
BOOKS & PERIODICALS		10,000	10,000	10,000	10,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
MISCELLANEOUS EXPEND		760,705	760,705	703,098	752,583	-1%	(8,123)	-1%	49,485	7%	49,485	7%	7%		Estimate for other supplies, water, pop machine supply, and misc
COUNCIL DEPARTMENT		5,000	5,000	5,000	5,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
RENTAL FACILITIES COST		10,000	10,000	10,000	10,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
TRAVEL & TRAINING		4,450	4,450	4,450	4,450	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
TELEPHONE CELL		1,000	1,000	1,000	1,000	0%		0%		0%		0%	0%		Estimate for other supplies, water, pop machine supply, and misc
SUPPLIES - OFFICE		19,452	19,452	21,000	21,500	11%	2,048	11%	500	2%	500	2%	2%		Estimate for other supplies, water, pop machine supply, and misc
PLANNING & ZONING DEPARTMENT		5,000	5,000	5,000	5,000	0%		0%		0%		0%	0%		Estimate for B/A meeting
STENOGRAPHERS COSTS		1,200	1,200	1,200	1,200	0%		0%		0%		0%	0%		Estimate for PGC advertising
ADVERTISING COSTS		5,000	5,000	5,000	5,000	0%		0%		0%		0%	0%		Estimate for registration fees and travel to attend conference
TRAVEL & TRAINING		2,000	2,000	2,000	2,000	0%		0%		0%		0%	0%		Estimate for dues membership
DUES		13,200	13,200	13,200	13,700	4%	500	4%	500	4%	500	4%	4%		
TOTAL ADMINISTRATION	5	793,357	793,357	737,298	787,783	-1%	(5,575)	-1%	50,485	7%	50,485	7%	7%		

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY17 Budget		FY17 Projections		FY17 Projections		Justifications	
	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change		
Department: 40100 - ENVIRONMENTAL																
SALARIES - REGULAR EMPLOYEES	144,671		144,671		128,137		144,011		144,011	0%	0%	20,874	14%	20,874	14%	Salaries for Town's Budget and are constant
FICA MATCH	11,067		11,067		10,726		11,399		11,399	0%	0%	674	6%	674	6%	
INSURANCE - MEDICAL	27,742		27,742		27,742		29,401		29,401	8%	8%	12,311	44%	12,311	44%	
RETIREMENT MATCH	18,724		18,724		18,724		18,724		18,724	0%	0%	4,482	24%	4,482	24%	
PROFESSIONAL SERVICES	13,000		13,000		8,000		13,000		13,000	52%	52%	17,000	133%	17,000	133%	Estimate for kits and repairs for wildlife
REPAIR AND MAINT - VEHICLES	4,250		4,200	-1%	1,500		4,000		4,000	0%	0%	2,000	50%	2,000	50%	Based on cost for 2 Golf busses and 1 iPad
TELEPHONE CELL	3,003		3,003		3,003		3,003		3,003	0%	0%	0	0%	0	0%	Based on the cost for Wildlife satellite 5144, GIS laptop 5134, and other 5146
REPAIR AND MAINTENANCE - SOFTWARE	2,000		2,000		2,000		2,000		2,000	0%	0%	0	0%	0	0%	Based on current year actual
INSURANCE - AUTO	70%		70%		70%		70%		70%	0%	0%	0	0%	0	0%	Based on current year actual
DUES	400		400		400		400		400	0%	0%	200	50%	200	50%	Based on current year actual
SUBSCRIPTIONS	1,200		1,200		1,200		1,200		1,200	0%	0%	6,000	500%	6,000	500%	Based on current year actual
PRINTING	4,000		4,000		4,000		4,000		4,000	0%	0%	10,000	250%	10,000	250%	Based on current year actual
TRAVEL & TRAINING	5,000		5,000		4,000		4,000		4,000	0%	0%	10,000	200%	10,000	200%	Based on current year actual
ARIAL PHOTOGRAPHY	3,500		3,500		3,500		4,000		4,000	14%	14%	1,000	29%	1,000	29%	Minimum estimate was \$2,786. Pricing placed on 2/2/17. Conceptants \$814 for the information marsh drawings, and website power handling. Local RFP project and
TURTLE PATROL EXPENDITURES	100,000		100,000		100,000		100,000		100,000	0%	0%	1,000	1%	1,000	1%	allegate study
BEACH MONITORING & REPAIRS	46,550		46,550		46,550		46,550		46,550	0%	0%	11,500	25%	11,500	25%	
RESEARCH	2,500		2,500		2,000		2,000		2,000	0%	0%	17,500	700%	17,500	700%	Estimate for projects and equipment and power approval
COMMUNITY OUTREACH	17,500		17,500		17,500		17,500		17,500	0%	0%	7,000	40%	7,000	40%	
PROGRAMS	58,000		58,000		5,000		5,000		5,000	8%	8%	5,000	8%	5,000	8%	
WILDLIFE	5,000		5,000		5,000		5,000		5,000	0%	0%	700	14%	700	14%	Based on current year actual
FISH STUDIES & EQUIPMENT	500		500		500		500		500	0%	0%	0	0%	0	0%	Estimate for various supplies for wildlife - studio
POND MANAGEMENT	1,500		1,500		1,500		1,500		1,500	0%	0%	0	0%	0	0%	Based on current year actual
SUPPLIES - OFFICE	1,500		1,500		1,200		1,200		1,200	0%	0%	1,200	80%	1,200	80%	Based on current year actual
SUPPLIES OTHER	200		200		200		200		200	0%	0%	0	0%	0	0%	Based on current year actual
UNIFORMS	25,000		25,000		24,000		24,000		24,000	0%	0%	1,250,000	5000%	1,250,000	5000%	
BOOKS & PERIODICALS	2,000		2,000		2,000		2,000		2,000	0%	0%	1,500	75%	1,500	75%	
VEHICLES	1,000		1,000		1,000		1,000		1,000	0%	0%	63,543	6354%	63,543	6354%	
EQUIPMENT - MINOR	503,462		503,462		475,882		539,375		539,375	7%	7%	35,963	7%	35,963	7%	
COMPUTER & SOFTWARE - MINOR	1,213,377		1,213,377		1,111,194		1,213,377		1,213,377	0%	0%	6,623	0%	6,623	0%	
TOTAL DEPARTMENT EXPENDITURES	3,500		3,500		3,500		4,000		4,000	0%	0%	1,500	43%	1,500	43%	
ALLOCATION TO LOCAL ATAX	25,000		25,000		24,000		25,000		25,000	0%	0%	0	0%	0	0%	
60% OF SALARIES, PR TAXES, AND BENEFITS	7,000		7,000		7,000		7,000		7,000	0%	0%	0	0%	0	0%	
TURTLE PATROL COST	156,822		156,822		138,694		136,910		136,910	0%	0%	0	0%	0	0%	
PRINTING	46,550		46,550		46,550		46,550		46,550	0%	0%	0	0%	0	0%	
ALLOCATION TO COUNTY ATAX	100,000		100,000		100,000		100,000		100,000	0%	0%	0	0%	0	0%	
RESEARCH	58,000		58,000		5,000		5,000		5,000	8%	8%	5,000	8%	5,000	8%	
BEACH MONITORING & REPAIRS	17,500		17,500		17,500		17,500		17,500	0%	0%	0	0%	0	0%	
WILDLIFE	5,000		5,000		5,000		5,000		5,000	0%	0%	0	0%	0	0%	
PROGRAMS	5,000		5,000		5,000		5,000		5,000	0%	0%	0	0%	0	0%	
ARIAL PHOTOGRAPHY	227,050		227,050		227,050		227,050		227,050	0%	0%	0	0%	0	0%	
FISH STUDIES & EQUIPMENT	119,590		119,590		110,137		103,514		103,514	-6%	-6%	6,623	6%	6,623	6%	
POND MANAGEMENT	227,050		227,050		227,050		227,050		227,050	0%	0%	0	0%	0	0%	
TOTAL NET EXPENDITURES	119,590		119,590		110,137		103,514		103,514	-6%	-6%	6,623	6%	6,623	6%	

Department: 40300 - FINANCIAL	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget		FY 17 Budget		FY 17 Projections		FY 17 Projections		Justifications
SALARIES - REGULAR EMPLOYEES	\$	158,269	\$	145,269	\$	158,269	\$	163,017	\$	-7,418	\$	4,743	\$	4,743	3%	3%	Salaries for the Division - accountant and financial clerk
OVERTIME		4,000		4,000		2,000		2,000		12,000		0		0	0%	0%	
INSURANCE - MEDICAL		33,609		33,609		33,609		25,177		16,132		18,432		18,432	25%	25%	
FICA ER MATCH		12,108		12,108		12,108		12,471		362		363		363	3%	3%	
RETIREMENT MATCH		20,296		20,296		17,985		23,401		1,101		5,476		5,476	30%	30%	
AUDITING COSTS		35,000		35,000		35,000		12,000		0		0		0	0%	0%	Based on the contract
PROFESSIONAL SERVICES		12,000		12,000		12,000		12,000		0		0		0	0%	0%	Estimate for consulting/legal cost
TELEPHONE CELL		972		972		972		972		0		0		0	0%	0%	Based on cost for 1 cell phone
REPAIR AND MAINTENANCE - SOFTWARE		170,000		170,000		170,000		170,000		0		0		0	0%	0%	Based on cost for 1 cell phone
RENTAL - STORAGE		1,752		1,752		1,752		1,752		11,752		11,191		11,191	100%	100%	Discontinue - Maintain storage
TRAVEL & TRAINING		10,000		10,000		10,000		10,000		0		0		0	0%	0%	Estimate for registration fees and travel to attend conferences and courses
DUES		1,000		1,000		1,000		1,000		0		0		0	0%	0%	Cost for membership to MASC and GFOA
PRINTING COSTS		2,000		2,000		2,000		2,000		0		0		0	0%	0%	Based on current year actuals
SUPPLIES - OFFICE		2,000		2,000		2,000		2,000		1,000		1,000		1,000	50%	50%	Based on current year actuals
SUPPLIES - POSTAGE		10,000		10,000		10,000		10,000		0		0		0	0%	0%	Postage for day to day business
SUPPLIES - OTHER		1,200		1,200		1,500		1,500		0		0		0	0%	0%	Based on current year actual
BOOKS & PERIODICALS		600		600		500		500		0		0		0	0%	0%	Estimate for periodicals
BANK COSTS		15,000		15,000		15,000		15,000		10,000		10,000		10,000	29%	29%	Cost for WI cc terminals bank fees, check processing
COMPUTER & SOFTWARE - MINOR		2,400		2,400		1,800		1,800		2,000		2,000		2,000	100%	100%	Repairs PC's that are 6 year old
TOTAL DEPARTMENT EXPENDITURES		492,206		492,206		506,136		502,098		9,892		2%		2%	2%	2%	46% of 5 years, pay increases, just in time for annual clerk allocation that start
ALLOCATION TO COURT DEPARTMENT		16,963		16,963		16,963		16,963		13,350		1%		1%	1%	1%	Department
TOTAL NET EXPENDITURES	\$	475,243	\$	475,243	\$	489,173	\$	485,269	\$	10,027	\$	2%	\$	3,904	2%	2%	

	2016-2017 Budget		2015-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget		FY 17 Projections		Justifications
	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	
Department: 40500 - COMMUNICATIONS													
SALARIES - REGULAR EMPLOYEES	88,366		88,366		88,366		91,121	2,755	2,755	0%	2,655	-4%	Salaries for Communications Supervisor and Clerk Assistant.
OVERTIME	2,000		2,000		2,000		2,000	0%	2,000	0%	150	7%	
INSURANCE - MEDICAL	19,262		14,540	-24%	14,540	-24%	14,080	-4,460	150	1%	150	0%	
FICA - MATCH	6,767		6,767		6,767		6,971	204	204	3%	204	0%	
RETIREMENT MATCH	10,226		10,226		10,719	5%	12,456	2,230	1,687	16%	1,687	0%	
TELEPHONE CELL	480		1,200	149%	1,200	149%	1,800	600	600	50%	600	0%	Costs for JJJ and 2 cell phones.
REPAIR AND MAINTENANCE - SOFTWARE	5,000		5,000		5,000		3,300	-1,700	3,300	66%	3,300	0%	Estimate for Adobe - \$1,000. Contract for 1 year - \$1,000. \$5,750 and only.
PRINTING COSTS	3,000		3,000		1,100	-63%	9,400	6,400	5,300	113%	5,300	-18%	Estimate for outsourcing design of the Town signs.
PRINTING - TOWN NOTIS	8,000		2,000	-75%	2,000	-75%	14,400	12,400	12,400	620%	12,400	0%	Estimate for printing and mailing Town signs. \$1,000 quarterly, for 3 quarters.
TRAVEL & TRAINING	1,200		1,200		733	-39%	3,500	2,300	2,757	171%	2,757	0%	Estimate for registration fees and travel to attend conferences and trainings.
SUPPLIES - OFFICE	1,600		1,600		1,200	-25%	1,200	0%	1,000	-19%	1,000	-13%	
SUPPLIES - OTHER	5,000		5,000		1,000	-80%	600	0%	600	0%	600	0%	
COMPUTER & SOFTWARE - MINOR	5,000		5,000		9,865	97%	5,000	0%	4,805	-4%	4,805	0%	
MISCELLANEOUS EXPEND	5,000		5,000		5,000		5,000	0%	5,000	0%	5,000	0%	
TOTAL DEPARTMENT EXPENDITURES	155,001		155,001		149,679	-4%	173,466	18,465	16,018	10%	16,018	0%	
ALLOCATION TO ARTS & CULTURAL FUND	48,539		48,539		48,539		56,305	7,766	7,766	16%	7,766	0%	75% of salaries, travel fees, and travel for communications staff and 25% communication specialty.
TOTAL NET EXPENDITURES	106,462		106,462		101,140	-5%	117,158	10,696	10,618	10%	10,618	0%	
Department: 40600 - COURT DEPARTMENT													
SALARIES - REGULAR EMPLOYEES	12,010		12,010		12,010		12,360	350	350	3%	350	3%	
INSURANCE - MEDICAL	2,637		2,637		2,637		1,847	-790	(790)	-30%	(790)	-30%	30% off employee health plans.
FICA - MATCH	920		920		920		920	0%	920	0%	920	0%	
RETIREMENT MATCH	1,396		1,396		1,396		1,676	280	280	20%	280	0%	
TELEPHONE CELL	1,200		1,200		1,200		2,200	1,000	1,000	83%	1,000	0%	Cost for 1 cell phone.
TRAVEL & TRAINING	2,200		2,200		2,200		2,200	0%	2,200	0%	2,200	0%	Estimate for registration fees and travel to attend conferences for the judge.
DUES	250		250		250		250	0%	250	0%	250	0%	Based on current year actuals.
SUPPLIES - OFFICE	20,623		20,623		20,823	1%	20,689	-65	(65)	0%	(135)	-1%	

	2016-2017 Budget		2016-2017 Amended Budget		Annualized 2016/2017		2017-2018 Budget		FY 17 Budget		FY 17 Projections		FY 17 Projections		Justifications
	Budget		Budget				Budget		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	
Department: 40900 - PUBLIC SAFETY DEPARTMENT															
SALARIES - DEPUTIES	\$ 489,083	\$	489,083	\$	471,448	\$	501,165	\$	12,506	3%	\$	30,700	6%		Based on the current contract
OVERTIME	15,000		15,000		10,000		10,000		5,000	33%			0%		
FICA MATCH	39,935		39,935		40,359		45,100		5,161	13%		4,741	12%		
RETIREMENT MATCH	54,113		54,113		52,142		62,779		10,266	28%		17,737	33%		
COUNTY DEPUTY VEHICLE FEES	15,000		15,000		16,000		16,000		1,000	0%			0%		Based on current contract, \$10 per deputy per mile
COUNTY RADIO COSTS	9,000		9,000		9,000		9,000			0%			0%		Based on current year actuals
TOTAL DEPARTMENT EXPENDITURES	622,131		622,131		598,949		651,127		28,996	5%		52,179	9%		Salaries and payrolls are allocated to SALAS
ALLOCATION TO STATE TAX	423,000		423,000		423,000		423,000		107,208	NA		107,208	NA		Salary and payroll taxes allocated to SALAS
ALLOCATION TO LOCAL TAX	199,131		199,131		175,949		118,919		(80,712)	-40%		(57,029)	-32%		
TOTAL NET EXPENDITURES															
Department: 40800 - CODE ENFORCEMENT DEPARTMENT															
SALARIES	209,038		209,038		167,034		182,750		26,985	13%		14,311	9%		Salaries for 3 employees
OVERTIME	2,000		2,000		2,500		2,000			0%		4,500	20%		
INSURANCE - MEDICAL	38,851		38,851		39,276		29,545		10,330	24%		319	1%		
FICA MATCH	15,991		15,991		13,543		13,500		(2,041)	-13%		46	0%		
RETIREMENT MATCH	40,165		40,165		21,037		27,987		3,822	7%		6,894	13%		An estimate for gas and repairs for 3 vehicles
REPAIR AND MAINT - VEHICLES	6,000		6,000		15,000		15,000		9,000	100%			0%		Cost for 3 cell phones and 3 p.d.s.
TELEPHONE CELL	4,900		4,900		4,900		4,900			0%			0%		Insurance for 3 trucks
INSURANCE AUTO	2,321		2,321		2,321		2,321			0%			0%		New vehicle purchase
VEHICLE	15,000		15,000		30,951		35,000		435,000	100%		16,971	100%		Estimate for printing details based on current year actuals
PRINTING COSTS	183		183		200		200		2	1%			0%		Estimate for registration fees and travel to attend conferences and courses
TRAVEL & TRAINING	6,000		6,000		5,000		5,000		(1,000)	-17%			0%		
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%		
SUPPLIES OTHER	3,000		3,000		1,000		3,000			0%			0%		Based on current year actuals
UNIFORMS	2,000		2,000		500		15,000		13,000	650%		14,500	750%		Radio upgrade - additional system with 4 g.s. replace in
EQUIPMENT MINOR	354,029		354,029		305,847		304,832		(49,197)	-14%		(1,015)	0%		
TOTAL NET EXPENDITURES															

	2016-2017		2016-2017		2017-2018		FY 17		FY 17		Justifications
	Budget	Amended Budget	Annualized 2016/2017	Budget	FY 17 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change			
Department: 41500 - PERMIT, INSPECT & PLANNING											
SALARIES	\$ 278,910	\$ 278,910	\$ 278,910	\$ 278,910	\$ 17,730	6%	\$ 17,730	6%	Salaries for building, department, and building permit tech.		
OVERTIME	1,500	1,500	1,500	1,500	0%	0%	0%	0%			
INSURANCE MEDICAL	45,147	45,147	45,147	42,065	13,082	2%	13,082	3%			
FICA MATCH	21,336	21,336	21,336	27,693	1,357	6%	1,357	6%			
RETIREMENT MATCH	46,242	46,242	46,242	49,274	2,932	6%	2,932	6%			
TUITION REIMBURSEMENT			9,000	17,595	17,595	NA	8,595	22%	Deacon & Parrell Co., (same as FY 17)		
PROFESSIONAL SERVICES	8,500	8,500	10,000	7,800	7,799	NA	7,799	NA	An estimate for jobs and repairs for 7 vehicles		
REPAIR AND MAINT VEHICLES	600	600	4,824	4,824	43,670	13%	43,670	13%	Estimate for Adobe pro 10% Office software for new computers		
REPAIR AND MAINT SOFTWARE	3,420	3,420	600	600	17,500	18%	17,500	18%	Cost for 3 vehicles		
TELEPHONE CELL	2,321	2,321	2,321	2,321	2,321	NA	2,321	NA	Estimate for dues for 4 employees		
INSURANCE AUTO	1,535	1,535	1,535	1,535	0	0%	0	0%	Estimate for registration fees and various non-employment fees and courses for online number without		
DUES									including departmental copies and tickets		
TRAVEL & TRAINING	19,000	19,000	17,000	17,000	1,910	10%	1,910	10%	Salary increases related to new employees for FY 17		
SUPPLIES OFFICE	1,200	1,200	2,200	2,200	1,000	83%	1,000	83%	Salary increases related to new employees for FY 17		
SUPPLIES OTHER	1,459	1,459	4,000	4,000	0	0%	0	0%	Salary increases related to new employees for FY 17		
UNIFORMS	2,300	2,300	1,400	1,400	0	0%	0	0%	Salary increases related to new employees for FY 17		
COMPUTER & SOFTWARE	2,000	2,000	1,500	1,500	500	33%	500	33%	Salary increases related to new employees for FY 17		
	\$ 435,470	\$ 435,470	\$ 447,899	\$ 473,061	\$ 37,591	9%	\$ 37,591	9%			

	2016-2017		2016-2017		2017-2018		FY17		FY17		Justifications
	Budget	Amended Budget	Annualized 2016/2017	Budget	FY17 Budget	% Change	Projections \$ Change	Projections % Change			
Department: 41000 - OPERATIONS											
WATER & SEWAGE	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200	0%	\$ 0	0%	34%	Estimate for water and irrigation for the new Tison Mill	
SOLID WASTE DISPOSAL	915,000	915,000	915,000	915,000	915,000	0%	0	0%	0%	Based on current year actuals.	
CUSTODIAL COSTS	25,000	25,000	25,000	25,000	25,000	0%	0	0%	0%	Based on current year actuals.	
LANDSCAPING COSTS - MINOR	145,000	145,000	135,500	145,000	145,000	21%	35,000	21%	33%	Based on the contract plus estimate for new Tison Mill	
BEACH PATROL COSTS	258,960	258,960	241,727	249,165	241,727	16%	40,705	16%	1%	Based on the contract with Carolina State	
BEACH UPRAMP	42,000	42,000	41,714	42,000	42,000	0%	0	0%	0%	Based on the contract with Carolina State	
REPAIR & MAINT - BUILDING	3,000	3,000	7,618	3,000	3,000	160%	2,418	160%	161%	Light repairs and replacements at the Regional Bldg	
REPAIR AND MAINT - EQUIPMENT	3,000	3,000	3,000	3,000	3,000	0%	0	0%	0%	Estimate for 2 months	
PEST CONTROL COSTS	1,500	1,500	1,000	2,400	900	140%	1,400	140%	79%	Based on current year premiums	
RENTAL BUILDING	100,260	100,260	103,987	22,834	13,684	7%	13,684	7%	0%	Based on current year premiums	
RENTAL EQUIPMENT	40,000	40,000	40,000	40,000	40,000	0%	0	0%	0%	Based on current year premiums	
INSURANCE - DATA PRO	305	305	305	305	305	0%	0	0%	0%	Based on current year premiums	
INSURANCE - LAB/TOR	25,000	25,000	25,000	25,000	25,000	0%	0	0%	0%	Based on an estimate from SC Fire & Acc'tual by	
INSURANCE - BUILDING & PERSONAL PROPERTY	6,085	6,085	1,310	13,700	6,615	135%	6,615	135%	114%	Based on current year actuals	
INSURANCE - DRG	26,000	26,000	31,497	95,000	4,698	10%	4,698	10%	38%	Based on current year actuals	
INSURANCE - BUILDING & PERSONAL PROPERTY	20,000	20,000	14,536	20,000	5,464	0%	5,464	0%	0%	Monthly charges for satellite phone	
TELEPHONE - REGULAR	1,620	1,620	10,093	10,000	2,380	517%	2,380	517%	76%	Estimate for building and summer phone charges	
EMERGENCY COMMUNICATION COST	377	377	3,419	9,000	5,628	1511%	5,628	1511%	76%	Based on current year actuals	
SECURITY SYSTEM COSTS	3,000	3,000	3,000	3,000	3,000	0%	0	0%	0%	Based on current year actuals	
SUPPLIES - OFFICE	3,000	3,000	4,000	4,000	1,000	0%	1,000	0%	0%	Based on current year actuals	
SUPPLIES - OTHER	12,000	12,000	10,370	15,000	3,000	25%	4,630	25%	45%	Based on current year actuals	
CHRISTMAS DECORATIONS	15,106	15,106	10,163	32,000	19,894	112%	21,837	112%	215%	Based on current year actuals	
ELECTRICITY COSTS	100,000	100,000	100,000	100,000	100,000	0%	0	0%	0%	Estimate for Parkway and Branches sewer charges	
SIGNS & FENCES - MINOR COSTS			626,597	102,940		116%	1676,597	116%	100%		
STORM CLEAN UP			626,597	102,940		116%	1676,597	116%	100%		
	\$ 1,805,008	\$ 1,805,008	\$ 2,470,189	\$ 1,878,282	\$ 73,264	4%	(\$91,927)	-24%			
ALLOCATION TO STATE AT&T	195,000	195,000	195,000	190,000	19,000	1%	19,000	1%			
ALLOCATION TO COUNTY AT&T	108,996	108,996	146,964	1,212	63,531	58%	63,531	58%			
ALLOCATION TO LOCAL AT&T	42,000	42,000	42,000	42,000	0	0%	0	0%		Re-act up-rrp	
ALLOCATION TO HOSTILITY AT&T	203,000	203,000	203,370	210,750	16,750	8%	16,380	8%			
TOTAL NET EXPENDITURES	\$ 1,256,012	\$ 1,256,012	\$ 1,882,850	\$ 1,253,983	\$ (3,029)	0%	(\$28,867)	-33%			

	2016-2017		2016-2017		2017-2018	FY16		FY17		Justifications
	Budget	Amended Budget	Annualized 2016/2017	Budget		FY 16 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change	
Department 40000 - ROADS AND BRIDGE										
REPAIR AND MAINT ROADS	\$ 106,000	\$ 106,000	\$ 140,500	\$ 163,000	\$ 5	89%	\$ 50,000	43%	Estimate for bank erosion and bank repair	
GENERAL INSURANCE - BRIDGE	6,000	6,000	6,000	6,000	0	0%	0	0%	Estimate for bridge cover m/c	
PROFESSIONAL SERVICES	20,000	20,000	13,000	20,000	20,000	100%	37,000	20%	Estimate for improvement for 11, staff, etc., + 1 P.A. staff and 110,000	
MISCELLANEOUS EXPEND	1,200	1,200	1,000	1,000	12,000	17%	87,000	0%	Estimate for m/c	
	<u>133,200</u>	<u>133,200</u>	<u>160,000</u>	<u>247,000</u>	<u>113,800</u>	<u>85%</u>	<u>87,000</u>	<u>54%</u>		
Department 41000 - CERT TEAM										
CERT TEAM	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0%	\$ 0	0%		
	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>		

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

	2016-2017		2016-2017		2017-2018		FY 17		FY 16		FY 17		Justifications
	2016-2017 Budget	Amended Budget	Annualized 2016/2017	2017-2018 Budget	FY 16 Budget	FY 16 Budget \$ Change	Budget % Change	Projections \$ Change	Projections % Change	Projections % Change	Projections % Change		
STATE ACCOMMODATIONS TAX REVENUE	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,622,000	\$ 32,000	2%	\$ 32,000	2%	\$ 32,000	2%	\$ 32,000	2%	Estimated 2% increase based on trend
EXPENDITURES:													
CVB PAYMENTS	490,407	490,407	490,407	509,626	19,194	4%	19,193	4%	19,193	4%	19,193	4%	0% change
SATAX CURRENT YEAR FUNDING	1,100,000	1,100,000	1,071,000	1,129,000	28,000	3%	56,000	5%	56,000	5%	56,000	5%	
TOTAL STATE ACCOMMODATION TAX EXPENDITURES	1,590,407	1,590,407	1,562,407	1,637,600	47,193	3%	75,193	5%	75,193	5%	75,193	5%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 9,593	\$ 9,593	\$ 37,593	\$ (5,600)	\$ (15,193)	-158%	\$ (43,193)	-115%	\$ (43,193)	-115%	\$ (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
2	5	Events Promotion	TONI/Freshfields Village	\$ 15,000	\$ 9,000	26,035		\$ 15,000	\$ 15,000	\$ 15,000		
1	6	Marketing & Advertising Promoting Tourism	TONI/Freshfields Village	\$ 50,000	\$ 25,000	26,015		\$ 50,000	\$ 25,000	\$ 25,000		
8	7	The Wildside Guest Pocket Guide	KICA/NHLC	\$ 15,000	\$			\$ 15,000	\$ 15,000	\$ 15,000		
1,2,6	1	Public Access Events	TONI - Kiawah Island Golf Resort	\$ 410,000	\$ 410,000	57,540		\$ 475,000	\$ 435,000	\$ 435,000		
	8	Kiawah Island Motoring Retreat	Kiawah Island Motoring Retreat	\$ 90,000	\$ 25,000			\$ 90,000	\$ 25,000	\$ 25,000		
	9	Emergency Medical Quick Response Vehicle	St. John's Fire District	\$	\$			\$ 60,000	\$	\$ 60,000		
	4	Beach Patrol	Town of Kiawah Island	\$ 194,720	\$ 195,000			\$ 189,752	\$ 190,000	\$ 190,000		
	4	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 401,493	\$ 423,000			\$ 532,208	\$ 423,000	\$ 423,000		
	4	Alligator Documentary and Symposium	Kiawah Island Conservancy	\$ 35,000.00	\$			\$	\$	\$		
Totals for Year Ending				\$ 1,320,684	\$ 1,100,000			\$ 1,426,960	\$ 1,128,000	\$ 1,128,000		

Total Available for Funding -01

Recap by Organization

Town of Kiawah Island	\$ 1,128,000
TONI - Kiawah Island Golf Resort	\$ 410,000
KICA/NHLC	\$ 15,000
TONI/Freshfields Village	\$ 435,000
Kiawah Island Motoring Retreat	\$ 25,000
St. John's Fire District	\$ 60,000
Town of Kiawah Island	\$ 195,000
Charleston County Sheriff Deputies	\$ 423,000
Kiawah Island Conservancy	\$
Totals	\$ 1,128,000

NOTE: These line items involve 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 MIAMI 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
REVENUES:									
COUNTY ACCOMMODATION TAX	\$ 481,000	\$ 480,000	\$ 477,000	\$ 482,000	\$ (4,000)	1%	\$ 455,000	22%	Change in the budget for 2017
GRANTS	10,000	10,000	9,000	9,000	1,000	10%	10,000	11%	Approved for 2017 year (2017)
INVESTMENT REVENUE	0	0	0	0	0	0%	0	0%	
TOTAL CATAK REVENUES	490,000	490,000	485,883	492,000	(63,000)	13%	(55,000)	11%	
EXPENDITURES:									
WATER & SEWAGE	1,200	1,200	1,200	1,200	0	0%	1,200	0%	Designated for 2017
SOLID WASTE / JUNKYARD	25,000	25,000	25,000	25,000	0	0%	25,000	0%	Designated for 2017
CUSTODIAL COSTS	5,000	5,000	5,000	5,000	0	0%	5,000	0%	Designated for 2017
LANDSCAPING COSTS	500	500	500	500	0	0%	500	0%	Designated for 2017
REPAIR & MAINT - BUILDINGS	1,000	1,000	1,000	1,000	0	0%	1,000	0%	Designated for 2017
PEST CONTROL COSTS	250	250	250	250	0	0%	250	0%	Designated for 2017
TELEPHONE / INTERNET	7,500	7,500	7,500	7,500	0	0%	7,500	0%	Designated for 2017
SECURITY SYSTEM COSTS	180	180	180	180	0	0%	180	0%	Designated for 2017
AIRLIFT PHOTOGRAPHY	2,000	2,000	2,000	2,000	0	0%	2,000	0%	Designated for 2017
BEACH MAINTENANCE & SUPPLIES	100,000	100,000	100,000	100,000	0	0%	100,000	0%	Designated for 2017
THE WILDSIDE GOLF SOCIETY	15,000	15,000	15,000	15,000	0	0%	15,000	0%	Designated for 2017
A/C MAINTENANCE	58,000	58,000	58,000	58,000	0	0%	58,000	0%	Designated for 2017
ENVIRONMENTAL RESEARCH	40,500	40,500	40,500	40,500	0	0%	40,500	0%	Designated for 2017
EDUCATIONAL PROGRAMS	17,500	17,500	17,500	17,500	0	0%	17,500	0%	Designated for 2017
FISH STUDIES & EQUIPMENT	5,000	5,000	5,000	5,000	0	0%	5,000	0%	Designated for 2017
ELECTRICAL COSTS	2,000	2,000	2,000	2,000	0	0%	2,000	0%	Designated for 2017
TOTAL CATAK EXPENDITURES	546,046	546,046	544,019	645,976	99,930	18%	61,957	11%	
FUND ALLOCATIONS TO OTHER FUNDS:									
ALLOCATED TO STATE	(195,000)	(195,000)	(195,000)	(195,000)	0	0%	(195,000)	0%	
TRANSFER TO CAPITAL FUND	302,500	302,500	302,500	302,500	0	0%	302,500	0%	
TOTAL CATAK FUND EXPEND. ALLOCATIONS	813,546	813,546	851,519	455,976	(357,570)	44%	(395,543)	46%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (323,546)	\$ (323,546)	\$ (365,636)	\$ (28,976)	\$ (167,976)	59%	\$ (116,957)	32%	

TOWN OF KIAWAH 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	Justification
REVENUES:									
LOCAL ACCOMMODATION TAX	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ -	0%	\$ -	0%	
DONATIONS	30,000	30,000	30,000	5,000	35,000	117%	35,000	117%	Allocation for 2018 4% increase
INTEREST REVENUE	980,000	980,000	955,826	993,000	12,174	1%	12,174	1%	Based on current year actuals
TOTAL LATAK REVENUES	1,960,000	1,960,000	1,935,826	1,948,000	12,174	1%	12,174	1%	
EXPENDITURES:									
SALARIES - REGULAR EMPLOYEES	86,893	86,893	76,879	91,407	2,604	3%	12,528	10%	Eff. of the budget
FICA MATCH	6,640	6,640	6,435	6,840	1,964	29%	1,964	29%	
INSURANCE - MEDICAL	16,645	16,645	16,645	15,240	(1,405)	-8%	(1,405)	-8%	
RETIREMENT MATCH	11,234	11,234	11,234	11,424	1,689	15%	1,689	15%	
DEPUTIES COST	4,100	42,000	42,000	101,208	107,108	257%	107,108	257%	0.4% of total budget based on current contract
BEACH LIFEGUARD	3,500	3,500	3,500	3,500	0	0%	0	0%	
TURTLE PATROL	25,000	25,000	20,108	4,500	(20,500)	-82%	1,000	2%	
VEHICLE	67,000	67,000	30,000	30,000	(37,000)	-55%	120,108	180%	
COMMUNITY OUTREACH MOTORING RETREAT	7,000	12,000	15,000	18,000	3,000	20%	18,000	100%	
PRINTING COSTS	2,500	2,500	2,500	18,000	15,500	620%	18,000	720%	
BEACH SUPPLIES COSTS	2,500	2,500	2,500	2,500	0	0%	18,000	720%	
TOTAL LATAK EXPENDITURES	263,323	263,323	224,302	290,618	27,296	10%	66,316	30%	
FUND TRANSFERS AND ALLOCATIONS TO OTHER FUNDS:									
TRANSFER TO ARTS & CULTURAL FUND	308,318	308,318	308,318	219,761	(88,557)	-29%	10,422	5%	Future Beach Reimbursement
TRANSFER TO CAPITAL FUND	300,000	300,000	300,000	100,000	(200,000)	-67%	0	0%	
TOTAL LATAK FUND EXPEND. TRANSFERS & ALLOCATIONS	671,862	671,862	632,841	709,980	38,118	6%	10,822	2%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 308,138	\$ 308,138	\$ 322,985	\$ 283,020	\$ (118)	0%	\$ (39,965)	-12%	

TOWN OF KAWAHI 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	\$ -15,000	\$ -15,000	15%	\$ 6,000	15%	3.44% = 11.00% increase permit Transfers
	39,000	39,000	39,000	-15,000	-15,000	0%	6,000	15%	
FUND TRANSFERS TO OTHER FUNDS	50,000	50,000	50,000	50,000	0	0%	0	0%	
TRANSFER TO CAPITAL FUND	50,000	50,000	50,000	50,000	0	0%	0	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (5,000)	\$ 6,000	0	\$ 6,000	0	

TOWN OF KANAWHA ISLAND
 BUDGET FOR YEAR ENDING 6/30/18
 HOSPITALITY TAX FUND

	2016-2017 Budget	2016 2017 Amended Budget	Actuals 2016/2017	2017 2018 Budget	FY 17 Budget \$ Change	FY 17 Projections \$ Change	FY 17 Projections % Change	Justification
REVENUES								
HOSPITALITY TAX	500,000	500,000	543,100	545,000	45,000	35,000	6%	
INTEREST REVENUE	25,000	75,000	2,500	3,000	500	500	17%	
TOTAL HOSPITALITY TAX REVENUES	525,000	575,000	545,600	571,000	46,000	40,500	8%	Market Rates U.S. Interest Rate
EXPENDITURES								
WATER BILLING	55,000	55,000	55,000	55,000				
LANDSCAPING COSTS FAVOR	314,000	314,000	315,000	313,000	(2,000)	(2,000)	(1%)	
CHRISTMAS DECORATIONS	17,000	2,000	5,000	2,000	(3,000)	(3,000)	(18%)	
ELECTRICAL COSTS	4,000	1,000	3,000	3,000				
TOTAL EXPENDITURES	201,000	201,000	203,170	219,750	18,750	16,100	8%	
FUND TRANSFERS TO OTHER FUNDS								
TRANSFER TO ARTS & CULTURE FUND	22,500	22,500	22,000	22,500				
TRANSFER TO CAPITAL FUND	382,500	100,000	300,000	300,000	(82,500)	(82,500)	(22%)	Transfer to other funds for capital projects
TOTAL HOSPITALITY FUND EXPENDITURES	375,000	375,000	375,170	341,750	(33,250)	(16,100)	(4%)	
NET INCREASE/DECREASE IN FUND BALANCE	\$ 200,000	\$ 200,000	\$ 219,830	\$ 219,250	\$ (580)	\$ (920)	(4%)	

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

	2016-2017 Budget	2016-2017 Amended Budget	Amended 2016/2017	2017-2018 Budget	FY 17 Budget \$ Change	FY 17 Budget % Change	FY 17 Projections \$ Change	FY 17 Projections % Change
SOURCES								
TRANSFER FROM LATA FUND	\$ 208,539	\$ 208,539	208,539	11,763	\$ 10,822	5%	10,822	5%
TRANSFER FROM HOSPITALITY TAX FUND	22,000	22,000	22,000	22,000	0%	0%	0	0%
TRANSFER FROM GENERAL FUND	118,000	118,000	118,000	118,000	0%	0%	0	0%
TICKET SALES			12,488		10%	10%	12,488	10%
TOTAL SOURCES	348,539	348,539	361,027	359,361	3%	3%	(1,666)	0%
EXPENDITURES								
PAYROLL & RELATED EXPENSES	45,486	45,486	45,486	56,308	24%	24%	10,822	24%
OFFICE/PRINTING EXPENSES	3,053	3,053	3,053	1,093	0%	0%	2,000	100%
ARTS COUNCIL	15,000	15,000	119,488	115,000	0%	0%	(4,488)	4%
ADMINISTRATIVE COST	1,000	3,000	5,000	3,000	0%	0%	(2,000)	40%
CULTURAL EVENTS	192,000	182,000	190,000	192,000	0%	0%	(8,000)	4%
TOTAL EXPENDITURES	348,539	348,539	361,027	359,361	0%	0%	(12,488)	-4%
NET INCREASE/(DECREASE) IN FUND BALANCE					3%	3%	10,822	48%

TOWN OF MIWAH ISLAND
 BUDGET FOR YEAR ENDED 6/30/18
 VICTIMS ASSISTANCE 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
SOURCES:									
VICTIMS ASSISTANCE FEES	2,000	2,000	2,000	3,000	1,000	50%	3,000	0%	
TOTAL SOURCES	2,000	2,000	3,000	3,000	1,000	50%	3,000	0%	
EXPENDITURES:									
CONTRIBUTIONS TO VICTIMS PROGRAMS	2,000	2,000	3,000	3,000	1,000	50%	3,000	0%	
TOTAL EXPENDITURES	2,000	2,000	3,000	3,000	1,000	50%	3,000	0%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0%	\$ 0	0%	

TOWN OF KIAWAH 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
SOURCES:									
DEBT PROCEEDS	\$ 1,000,000	\$ 1,000,000	1,000,000	1,000,000	1,000,000	100%	1,000,000	100%	
PROCEEDS FROM TOWN HALL SALE	1,000,000	1,000,000	1,575,000	1,575,000	1,000,000	100%	1,000,000	100%	
TRANSFER FROM GENERAL FUND	2,383,532	2,353,533	1,419,567	1,419,567	2,353,533	70%	1,372,000	58%	
TRANSFER FROM COUNTY ACCOMMODATION FUND	402,500	402,500	402,500	402,500	402,500	100%	402,500	100%	
TRANSFER FROM LOCAL ACCOMMODATION FUND	200,000	200,000	200,000	200,000	200,000	100%	200,000	100%	
TRANSFER FROM BEVERAGE FUND	50,000	50,000	50,000	50,000	50,000	100%	50,000	100%	
TRANSFER FROM HOSPITALITY TAX FUND	109,000	100,000	100,000	100,000	100,000	100%	100,000	100%	
TOTAL SOURCES	7,796,033	7,796,033	7,466,767	7,466,767	(6,719,416)	86%	(6,390,145)	86%	
EXPENDITURES:									
MUNICIPAL BUILDING/CONSTRUCTION	1,399,639	1,399,639	1,399,639	1,399,639	1,399,639	95%	1,399,639	95%	
DEBT SERVICE/PRINCIPAL	10,414	10,414	7,794	7,794	10,414	100%	10,414	100%	
DEBT SERVICE/INTEREST	7,446,033	7,446,033	7,116,762	7,116,762	7,446,033	90%	6,390,145	90%	
TOTAL EXPENDITURES	9,255,686	8,856,106	8,524,155	8,524,155	(6,719,416)	80%	(6,390,145)	90%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	0%	\$ 350,000	0%	