



# Town of Kiawah Island Annual Budget Fiscal Year 2011-2012

**G. Steven Orban, Mayor**

**Council Members**

**Charles R. Lipuma, Mayor Pro Tempore**

**Alan L. Burnaford**

**Greg Vanderwerker**

**Fran Wermuth**

**Tumiko Rucker, Administrator**

**H. Kenneth Gunnells, Treasurer**



# Town of Kiawah Island, South Carolina

## Annual Budget

2011-2012

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## **TOWN'S BUDGET MESSAGE**



Town Council Members and Citizens  
 Town of Kiawah Island  
 21 Beachwalker Drive  
 Kiawah Island, South Carolina 29405

July 1, 2011

We respectively present the Fiscal Year 2011 - 2012 Budget for the Town of Kiawah Island, South Carolina to Town Council and the citizens of The Town of Kiawah Island. This year has again proven to be very challenging due to the slowdown in the economy over the past three years. The effects of this economic change have been to reduce revenue, which put a greater emphasis on control and management of expenditures by Town Administration. This budget represents an annual funding plan which responds to the needs of the Town while maximizing a limited resource of funds.

**Budget Summary**

The Fiscal Year 2012 Budget represents a funding plan designed to meet the needs of the Town's citizens. The total consolidated budget amount is \$ 5,390,324.

The General Fund budget maintains the current level of high quality service, but overall, expenditures have increased due to expanded services to the residents and surrounding areas. Expenditures in this fund are budgeted at \$ 3,119,996 for the 2012 fiscal year compared to \$ 2,805,490 in the last fiscal year.

The Special Revenue Fund's budgets reflects some growth from funding sources whether it be accommodation taxes or other due to other governmental sources. Expenditures in these 2011 budgeted funds compared to the prior year are:

	<b><u>2012 Budgeted Expenditures</u></b>	<b><u>Prior Year Budgeted Expenditures</u></b>
State Accommodation Tax Fund	\$ 1,294,418	\$ 951,425
County Accommodation Tax Fund	\$ 186,400	\$ 82,700
Local Accommodation Tax Fund	\$ 503,360	\$ 538,360
Beverage Tax Fund	\$ 70,000	\$ 16,800
Hospitality Tax Fund	\$ 213,500	\$ 208,500
Victims Assistance Fund	\$ 2,650	\$ 5,750

Funding to maintain the high quality services provided to the citizens of the Town will continue to be a challenge until revenues start to grow to the same level prior to the downturn.

**Financial Plan**

As outlined above, the Town’s budget is comprised of two separate types of fiscal accounting funds. These funds are used to account for specific activities as described below:

- **General Fund** – The General Fund is the operating fund for the Town and accounts for all financial resources of the Town, except as described below.
- **Special Revenue Funds** – These funds are used to account for the financial resources of specific revenue types that are required to be used for specific purposes.

The following tables show the amount and percentage of change to these two funds over the last fiscal year:

**Comparison of the Fiscal Year 2011 Budget with the Fiscal Year 2012 Budget**

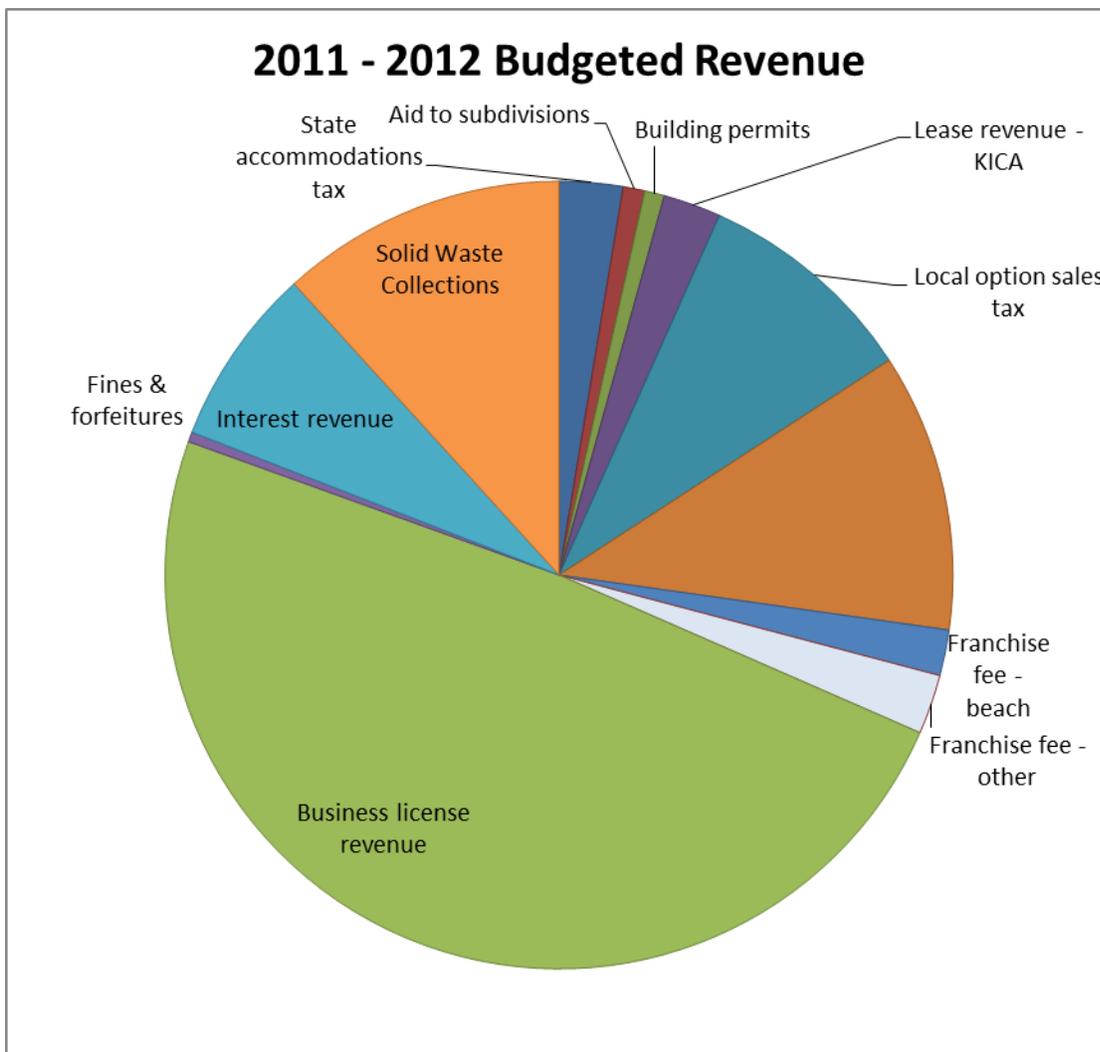
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Consolidated Town Budget</b>
FY 2011 Budget	\$ 2,805,490	1,803,535	\$ 4,609,025
FY 2012 Budget	<u>\$ 3,119,996</u>	<u>2,270,328</u>	<u>\$ 5,390,324</u>
<b>Amount of increase/(Decrease)</b>	<b>\$ 314,506</b>	<b>466,793</b>	<b>\$ 781,299</b>
<b>Percent of Increase/(Decrease)</b>	<b>12%</b>	<b>26%</b>	<b>17%</b>

**Budgets by Fund as a Percent of the Total Budget**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Consolidated Town Budget</b>
FY 2011 Budget	60.8%	39.2%	100.0%
FY 2012 Budget	57.9%	42.1%	100.0%

## General Fund

A mixture of business license fees, other fees, local option sales taxes, other revenue and funds from prior years (fund balance) supports the General Fund budget of \$ 3,119,996. As you will see from the chart below, the Town's most significant revenue source for general operations is business license revenue. The Town continues to utilize the growth in the fees to meet the operating costs, instead of levying property taxes on Town residents. The Town is proud of maintaining its growth with the population, without levying any form of property tax.



## **General Fund – Major Revenues**

The Chart below reflects the anticipated growth or decline in General Fund’s major revenue sources:

<b><u>Revenue Source</u></b>	<b><u>2011 Budget</u></b>	<b><u>2012 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Business License	\$ 1,438,037	\$ 1,500,000	\$ 61,963	4%
Franchise Fees	\$ 397,500	\$ 482,500	\$ 85,000	21%
Solid Waste Collections	\$ 292,200	\$ 360,000	\$ 67,800	23%
Local Option Sales Tax	\$ 245,000	\$ 280,000	\$ 35,000	14%

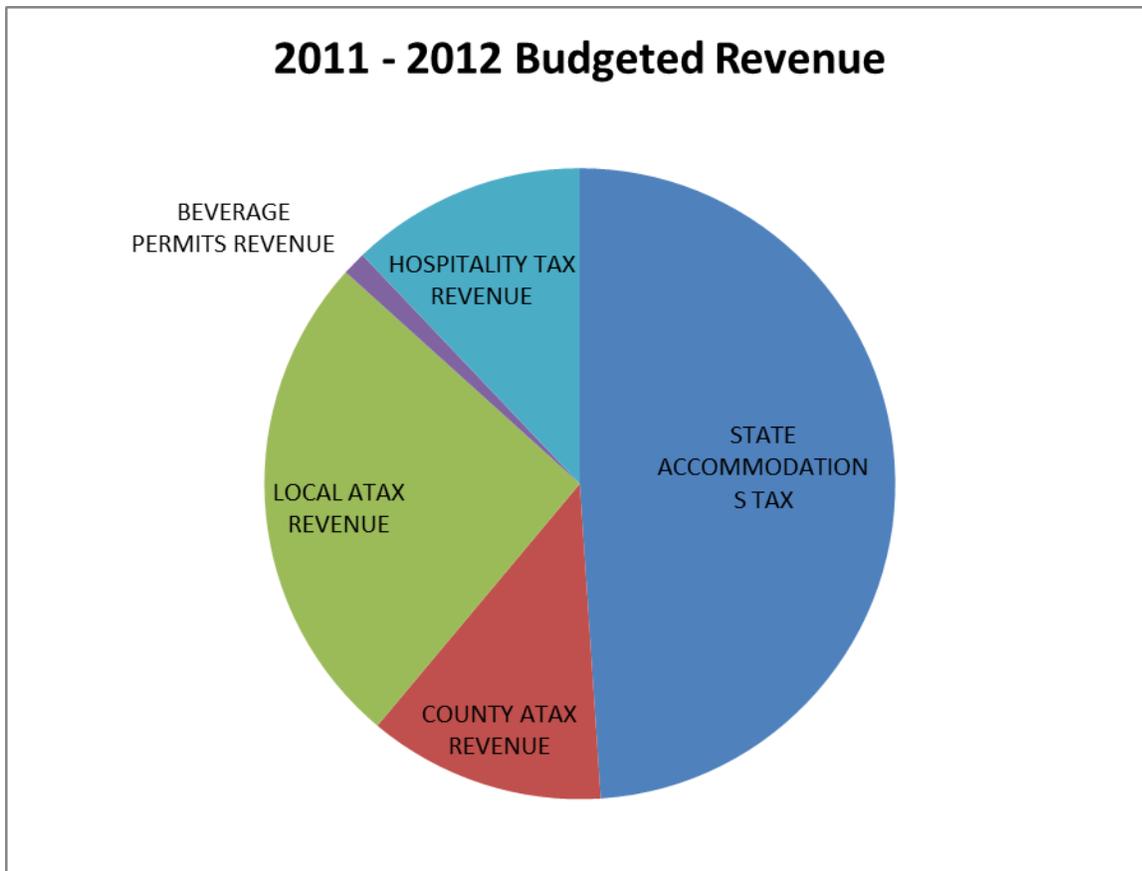
## **General Fund – Expenditures**

The Chart below reflects the budgets by category for Fiscal Years 2010 and 2011:

<b><u>Expenditure Category</u></b>	<b><u>2011 Budget</u></b>	<b><u>2012 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Personnel and Costs	\$ 833,234	\$ 892,696	\$ 59,462	7 %
Solid Waste	\$ 981,450	\$1,112,700	\$ 131,250	13 %
Capital Outlay	\$ 10,430	\$ 57,000	\$ 46,570	4.46 %
Contributions to local groups	\$ 221,000	\$ 225,000	\$ 4,000	2 %
Other Operating Costs	\$ 530,700	\$ 832,600	\$ 301,900	57 %
Total	\$ 2,576,814	\$3,119,996	\$ 543,182	21 %

## **Special Revenue Funds**

The special revenue funds are comprised of the State Accommodations Tax Fund (SATAX), the County Accommodations Tax Fund (CATAX), the Local Accommodations Tax Fund (LATAX), the Beverage Tax Fund (BTAX) and the Hospitality Tax Fund (HTAX). These funds are levied on tourism related activities and the expenditures are primarily related to tourism attraction and infrastructural type period costs.



### **Special Revenue Funds - Major Revenue**

The Chart below reflects the anticipated growth or decline in Special Revenues Funds major revenue sources:

<b><u>Revenue Source</u></b>	<b><u>2011 Budget</u></b>	<b><u>2012 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
State Accommodation Tax	\$ 773,096	\$ 967,094	\$ 193,998	25%
County Accommodation Tax	\$ 93,770	\$ 240,000	\$ 146,230	156%
Local Accommodation Tax	\$ 450,000	\$ 505,800	\$ 55,800	12%
Beverage Permits	\$ 16,800	\$ 24,000	\$ 7,200	43%
Hospitality Tax	\$ 201,800	\$ 239,000	\$ 37,200	18%

### **Special Revenue Funds – Expenditures**

The Chart below reflects the budgets by Fund for Fiscal Years 2011 and 2012:

<b><u>Expenditure Category</u></b>	<b><u>2011 Budget</u></b>	<b><u>2012 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
State Accommodation Tax	\$ 951,425	\$ 1,294,418	\$ 342,993	36%
County Accommodation Tx	\$ 82,700	\$ 186,400	\$ 103,700	125%
Local Accommodation Tax	\$ 538,360	\$ 503,360	\$ (35,000)	(7)%
Beverage Permits	\$ 16,800	\$ 70,000	\$ 53,200	317%
Hospitality Tax	\$ 208,500	\$ 213,500	\$ 5,000	2%

## **Summary**

The development of the budget this fiscal year as always is challenging, but the Town has diversified financial resources to maintain its programs and services. Through the budget process, we have been able to show that a well established and well managed community can continue to progress in its service to our citizens. The economic downturn has been challenging to Town staff to provide the existing level of service, however with the attention to detail and cost cutting of Town staff will be successful again this year. Since the Town experiences a significant influx of visitors each year, we are thankful to the departments for their management of Town resources.

Sincerely,

Tumiko Rucker, Town Administrator

H. Kenneth Gunnells, Jr. Town Treasurer

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET  
GENERAL FUND**

	<u>10/11 Budget</u>	<u>7 Months 10/11 Actual</u>	<u>Annualized 2010/2011</u>	<u>Proposed 2011/2012 Budget</u>
<u>Revenues:</u>				
State accommodations tax	\$ 66,904	\$ 55,269	\$ 94,746	\$ 80,000
Aid to subdivisions	\$ 27,000	\$ 13,152	\$ 28,000	\$ 27,000
Permit Fees	\$ -	\$ 3,106	\$ 5,325	\$ -
Business license revenue	\$ 1,438,037	\$ 67,835	\$ 1,500,000	\$ 1,500,000
Building permits	\$ 25,000	\$ 8,133	\$ 25,000	\$ 25,000
Lease revenue - KICA	\$ 72,600	\$ 42,350	\$ 72,600	\$ 72,600
Grants	\$ -	\$ -	\$ -	\$ -
Local option sales tax	\$ 245,000	\$ 148,976	\$ 255,000	\$ 280,000
Franchise fee - electric	\$ 340,000	\$ -	\$ 340,000	\$ 350,000
Franchise fee - beach	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500
Franchise fee - Comcast	\$ -	\$ -	\$ 75,000	\$ 60,000
Franchise fee - AT&T	\$ -	\$ -	\$ -	\$ 15,000
Fines & forfeitures	\$ 9,500	\$ 10,999	\$ 18,855	\$ 12,500
Interest revenue	\$ 200,000	\$ 57,431	\$ 98,452	\$ 225,000
Solid Waste Collections	\$ 350,000	\$ 360,480	\$ 360,480	\$ 360,000
Miscellaneous revenue	\$ -	\$ 267,099	\$ 267,099	\$ -
<b>Total revenue</b>	<b>\$ 2,831,541</b>	<b>\$ 1,092,331</b>	<b>\$ 3,198,057</b>	<b>\$ 3,064,600</b>

<u>Expenditures:</u>				
Salaries-regular employees (current)	\$ 545,000	\$ 363,376	\$ 544,365	\$ 573,000
Salaries - compensation survey adjustmnts	\$ 30,000	\$ -	\$ -	\$ -
Salaries-deputies	\$ 37,500	\$ 33,672	\$ 54,000	\$ 67,250
Salaries-temporary	\$ -	\$ 3,904	\$ 6,692	\$ 10,000
Group insurance (employees): Medical	\$ 85,000	\$ 39,063	\$ 66,965	\$ 85,000
Payroll taxes: FICA / Medicare	\$ 46,869	\$ 29,217	\$ 47,586	\$ 53,145
Retirement contributions	\$ 56,525	\$ 30,894	\$ 52,960	\$ 61,214
Unemployment compensation	\$ 1,465	\$ 575	\$ 985	\$ 2,034
Workers' comp	\$ 28,375	\$ 34,612	\$ 34,612	\$ 41,053
Deferred compensation match	\$ 2,500	\$ 462	\$ 791	\$ 3,000
Advertising	\$ 5,300	\$ 2,418	\$ 4,946	\$ 7,000
Attorneys	\$ 95,000	\$ 40,485	\$ 90,000	\$ 100,000
Auditing	\$ 35,000	\$ 25,460	\$ 30,000	\$ 35,000
Bank charges	\$ 15,000	\$ 25,705	\$ 25,705	\$ 12,000
Books and periodicals	\$ 750	\$ -	\$ -	\$ 1,000
Cleaning services - Custodial	\$ 28,000	\$ 12,057	\$ 20,669	\$ 28,000
Communications				
Telephone-mobile	\$ 9,000	\$ 4,417	\$ 7,572	\$ 9,000
Code Red Services	\$ 5,000	\$ 4,140	\$ 4,140	\$ 5,000
Radios	\$ 4,300	\$ 2,700	\$ 4,629	\$ 6,500
Regular service (phone)	\$ 8,000	\$ 7,862	\$ 10,000	\$ 8,000
Security systems	\$ 2,000	\$ 588	\$ 1,007	\$ 2,000
Computers and software - minor	\$ 1,000	\$ -	\$ -	\$ 3,500
Community Events				
Arts Council	\$ 72,500	\$ 41,437	\$ 72,500	\$ 92,500
Other	\$ 2,500	\$ -	\$ -	\$ -
Annual Disaster Awareness Day	\$ 2,500	\$ -	\$ 2,500	\$ 3,000
Community Outreach	\$ 121,000	\$ 69,000	\$ 171,000	\$ 150,000

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET  
GENERAL FUND**

	<u>10/11 Budget</u>	<u>7 Months 10/11 Actual</u>	<u>Annualized 2010/2011</u>	<u>Proposed 2011/2012 Budget</u>
Consultants-professional	\$ 800	\$ 950	\$ 26,000	\$ 30,000
Electricity	\$ 18,000	\$ 8,863	\$ 15,193	\$ 20,000
Equipment - minor	\$ 4,000	\$ 2,354	\$ 4,000	\$ 5,000
Furniture and fixtures - minor	\$ -	\$ -	\$ -	\$ -
Gasoline-vehicles	\$ 5,700	\$ 2,421	\$ 4,150	\$ 7,000
Insurance				
Insurance-auto	\$ 2,850	\$ 1,037	\$ 1,037	\$ 2,750
Insurance-bridge	\$ 7,000	\$ 4,987	\$ 4,987	\$ 7,000
Insurance-building	\$ 6,000	\$ 3,322	\$ 3,322	\$ 5,000
Insurance-data processing	\$ 400	\$ 304	\$ 304	\$ 500
Insurance-fidelity bonds	\$ 1,200	\$ -	\$ -	\$ -
Insurance-general tort	\$ 25,000	\$ 20,971	\$ 20,971	\$ 23,000
Insurance-inland marine	\$ 250	\$ 173	\$ 173	\$ 250
Insurance-directors and officers				\$ 15,000
Landscaping-minor	\$ 9,000	\$ 3,296	\$ 5,649	\$ 6,000
Printing and binding				
Town Notes	\$ 15,000	\$ 4,108	\$ 7,042	\$ 10,000
Other printing	\$ 8,300	\$ 5,554	\$ 8,290	\$ 10,000
Professional Organizations				
Dues	\$ 6,450	\$ 1,750	\$ 3,000	\$ 4,000
Registration fees	\$ 8,300	\$ 4,711	\$ 8,076	\$ 9,500
Subscriptions	\$ 1,700	\$ 47	\$ 500	\$ 2,000
Purchased services-administrative				
Caterers	\$ 5,000	\$ 480	\$ 4,500	\$ 5,000
Judges / Jurors	\$ 500	\$ 160	\$ 160	\$ 500
Stenographers	\$ 3,000	\$ 2,525	\$ 3,000	\$ 5,000
Graphics design	\$ 6,000	\$ 2,900	\$ 4,971	\$ 5,000
Document Imaging	\$ 3,000	\$ 2,441	\$ 3,000	\$ -
Photography services	\$ 1,000	\$ -	\$ -	\$ 5,000
Rentals				
Buildings	\$ 1,000	\$ -	\$ -	\$ 1,000
Equipment	\$ 24,500	\$ 16,602	\$ 24,500	\$ 25,000
Repairs/maintenance				
Buildings	\$ 8,000	\$ 5,985	\$ 10,260	\$ 15,000
Equipment	\$ 9,000	\$ 3,006	\$ 5,154	\$ 5,000
Vehicles	\$ 12,000	\$ 1,496	\$ 5,565	\$ 7,500
Computers - software	\$ 71,700	\$ 38,941	\$ 66,757	\$ 76,000
Pest control	\$ 1,500	\$ 436	\$ 747	\$ 3,000
Mosquito Abatement	\$ -	\$ -	\$ -	\$ 10,000
Signs and fences (constructed) - minor	\$ 2,750	\$ 2,743	\$ 3,453	\$ 3,000
Solid waste disposal	\$ 980,000	\$ 571,516	\$ 979,742	\$ 1,112,700
Supplies				
Other Supplies	\$ 5,000	\$ 5,009	\$ 8,586	\$ 4,500
Meetings and refreshment supplies				\$ 5,500
Office	\$ 13,500	\$ 9,285	\$ 15,917	\$ 15,000
Postage	\$ 21,500	\$ 5,120	\$ 10,278	\$ 15,000
Uniforms	\$ 2,200	\$ 892	\$ 1,529	\$ 2,000
Turtle Patrol	\$ 5,000	\$ 1,536	\$ 2,633	\$ 4,000
Beach Supplies & Maintenance	\$ 3,000	\$ 213	\$ 364	\$ 3,500
Environmental Committee Funding	\$ 5,000	\$ 3,422	\$ 5,000	\$ 30,000
Cert Team				\$ 22,000

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET  
GENERAL FUND**

	<u>10/11 Budget</u>	<u>7 Months 10/11 Actual</u>	<u>Annualized 2010/2011</u>	<u>Proposed 2011/2012 Budget</u>
Travel				
Air fare	\$ 4,000	\$ 585	\$ 1,003	\$ 3,000
Lodging	\$ 8,000	\$ 5,014	\$ 8,000	\$ 8,000
Meals	\$ 6,000	\$ 2,747	\$ 4,710	\$ 6,000
Mileage	\$ 6,000	\$ 2,040	\$ 3,497	\$ 6,000
Miscellaneous	\$ 850	\$ 200	\$ 343	\$ 800
Vehicle Fees to County	\$ 2,000	\$ 1,483	\$ 2,000	\$ 7,300
Water/sewerage	\$ 7,500	\$ 2,986	\$ 5,118	\$ 6,500
Miscellaneous	\$ 14,250	\$ 8,118	\$ 13,916	\$ 14,000
<b>Total current expenditures</b>	<b><u>\$ 2,592,784</u></b>	<b><u>\$ 1,534,766</u></b>	<b><u>\$ 2,561,021</u></b>	<b><u>\$ 2,946,996</u></b>
Building improvements - constructed	\$ -			
Computers and software - major	\$ 7,706	\$ 5,417	\$ 7,000	\$ 52,000
Equipment - major	\$ 5,000	\$ 18,856	\$ 18,856	\$ 5,000
Furniture and fixtures - major	\$ -	\$ -	\$ -	\$ -
<b>Total capital outlay</b>	<b><u>\$ 12,706</u></b>	<b><u>\$ 24,272</u></b>	<b><u>\$ 25,856</u></b>	<b><u>\$ 57,000</u></b>
<b>NET INCREASE BEFORE TRANSFERS, RESERVES AND CONTINGENCIES</b>	<b><u>\$ 226,051</u></b>	<b><u>\$ (466,708)</u></b>	<b><u>\$ 611,181</u></b>	<b><u>\$ 60,604</u></b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Transfer In from From Other Funds	\$ -	\$ -	\$ -	\$ -
Transfers to Capital Improvements Fund	\$ -	\$ -	\$ -	\$ -
<b>Total transfers out</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Reservation of fund balance for KINHC	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000
Contingency funds	\$ 100,000	\$ 3,762	\$ 50,000	\$ 41,000
<b>Total expenditures, transfers, contingencies, and reservation of fund balance</b>	<b><u>\$ 2,805,490</u></b>	<b><u>\$ 1,662,801</u></b>	<b><u>\$ 2,736,877</u></b>	<b><u>\$ 3,119,996</u></b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b><u>\$ 26,051</u></b>	<b><u>\$ (570,470)</u></b>	<b><u>\$ 461,181</u></b>	<b><u>\$ (55,396)</u></b>
<b>Fund Balance - 6/30/2010</b>	<b><u>\$ 8,624,542</u></b>			

The General Fund includes the Revenue and Expenditures for the operation of the Town not specifically identified as a revenue and expenditures in one of the other funds.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**STATE ACCOMMODATIONS TAX FUND**

		7 Months	Annualized	Proposed
ACCOUNTS	10/11 BUDGET	10/11 Actual	2010/2011	11/12 Budget
STATE ACCOMMODATIONS TAX	\$ 773,096	\$ 575,105	\$ 873,905	\$ 967,094
INTEREST REVENUE	\$ 500	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 773,596</b>	<b>\$ 575,105</b>	<b>\$ 873,905</b>	<b>\$ 967,094</b>
SATAX COMMITTEE FUNDING	\$ 700,000	\$ 400,310	\$ 700,000	\$ 981,125
CHARLESTON CVB (TOURISM)	\$ 251,425	\$ 133,559	\$ 251,425	\$ 313,293
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 951,425</b>	<b>\$ 533,869</b>	<b>\$ 951,425</b>	<b>\$ 1,294,418</b>
NET INCREASE (DECREASE) BEFORE CONTING.	\$ (177,829)	\$ 41,237	\$ (77,520)	\$ (327,324)
RESERVE FOR CONTINGENCY	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (177,829)</b>	<b>\$ 41,237</b>	<b>\$ (77,520)</b>	<b>\$ (327,324)</b>

SATAX - Fund Balance 6/30/2010                   \$       469,602

The State Accommodations Tax Fund is a special revenue fund that received the accommodation taxes collected by the State of South Carolina that are sent to the Town to be used to attract tourists or pay for infrastructure. The Town must follow the States guidelines for disbursement of these funds.

**Town of Kiawah Island  
State Accommodation Tax Applications  
FY 2012**

Appl.#	Project	Applicant Sponsor	2011 Requested Amount	2011 Funded Amount	Applicant's Request	State Accommodations Tax Committee Recommended	Staff Recommended	Ways & Means Committee Recommended	Council Approved	Recommended to Other Funds
1	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 125,184	\$ 125,184	\$ 230,711	\$ 230,711	\$ 210,000	\$ 210,000	\$ 210,000	
2	The Kiawah Island Heritage Festival	Town of Kiawah Island	\$ -	\$ -	\$ 200,000	\$ -	\$ 150,000	\$ -	\$ -	
3	Beach Debris and Removal	Town of Kiawah Island	\$ 29,300	\$ 28,816	\$ 14,060	\$ 14,060	\$ 7,875	\$ 14,000	\$ 14,000	
4	Holiday Decorations	Town of Kiawah Island	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	
5	Beachwalker County Park Capital Improvements	Town of Kiawah Island	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
6	Public Access Events	TOKI / Kiawah Island Golf Resort								
	Night Heron Summer Special Events (48 events)		\$ 150,000	\$ 145,000	\$ 150,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	
	Night Heron Teen Activities (72 events)		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
	Evening Piano Concerts (288 Perf)		\$ 60,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	
	Grand Lawn Summer Concert Series (12)		\$ 36,500	\$ 27,000	\$ 36,500	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	
	Drive-in Movie Weekly (8)		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Off Season Special Events Weekend (8)		\$ 30,000	\$ 20,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
	July 4th Weekend Public Events		\$ 57,500	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	
	Thanksgiving Week Public Events		\$ 12,500	\$ 10,000	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	Christmas to NYE Events		\$ 44,500	\$ 39,000	\$ 44,500	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	
	Easter Activities (2 weeks ten act & spec Evt)		\$ 36,500	\$ 30,000	\$ 36,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
	Earth Week Events & Earth Fest		\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
	Learning through Loggerheads		\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	Discovery Series (14)		\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
	Nature Center Displays & Environmental Pres		\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	
	Guest Sustainability Initiative & Outreach		\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
			\$ 469,500	\$ 420,000	\$ 469,000	\$ 420,000	\$ 390,000	\$ 390,000	\$ 390,000	
7	Mosquito Abatement	KICA	\$ 20,000	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	General Fund
8	The Wildside Guest Pocket Guide	KICA/KINHC	\$ 30,000	\$ 15,000	\$ 30,000	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	
9	Cars in the Park 2011	KICA	\$ 5,000		\$ 20,000	\$ 7,500	\$ 20,000	\$ 20,000	\$ 20,000	
10	Charleston Symphony Orchestra Concert	TOKI/ Charleston Symp Orch League	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
11	6th Annual American Music Celebration	TOKI / Lowcountry Blues Bash	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
12	8th Annual Blues By The Sea	TOKI / Lowcountry Blues Bash	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
13	Summer Concert Series	TOKI/Freshfields Village	\$ 30,000	\$ 30,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	
14	Holiday Kid's Festival	TOKI/Freshfields Village	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
15	Freshfields Easter Festival	TOKI/Freshfields Village	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
16	Security Increase during TOKI Events	TOKI/Freshfields Village	\$ -	\$ -	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	
17	Charleston Ballet Theatre Kiawah Island	Charleston Ballet Theatre	\$ 30,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 20,000	\$ 20,000	
18	2012 Piccolo Spoleto Festival	City of Charleston Office of Cultural Affairs	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
19	2012 PGA Championship	PGA Tournament Corporation	\$ 75,000	\$ -	\$ 150,000	\$ 150,000	\$ 75,000	\$ 150,000	\$ 150,000	
20	Off the Wall and onto the Stage - Dancing the Art of Jonathan Green	Delta Sigma Theta Sorority, Inc. (Ballet)			\$ 25,000	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	
	Last year items without current year requests		\$ 42,638							
	<b>Totals for Year Ending</b>		<b>\$ 937,622</b>	<b>\$ 700,000</b>	<b>\$ 1,480,896</b>	<b>\$ 924,396</b>	<b>\$ 1,005,000</b>	<b>\$ 981,125</b>	<b>\$ 981,125</b>	

Total Available for Funding 2011 \$ 1,005,000    1,005,000    1,005,000    1,005,000    1,005,000

Total in excess of Funding \$ 475,896    (80,604)    -    (23,875)    (23,875)

**Grouped By Organization**

Town of Kiawah Island	154,000	609,771	244,771	367,875	\$ 239,000
Lowcountry Blues Bash	40,000	50,000	50,000	50,000	\$ 50,000
Freshfields Village	36,000	52,125	52,125	52,125	\$ 52,125
Charleston Symp Orch League	25,000	25,000	0	25,000	\$ 25,000
Kiawah Island Golf Resort	420,000	469,000	420,000	390,000	\$ 390,000
KICA / KINHC	15,000	30,000	0	10,000	\$ 15,000
KICA	10,000	40,000	7,500	20,000	\$ 20,000
City of Charleston	0	5,000	0	5,000	\$ 5,000
PGA Tournament	0	150,000	150,000	75,000	\$ 150,000
Charleston Ballet Theatre	0	25,000	0	0	\$ 20,000
Delta Sigma Theta Sorority, Inc. (Ballet)	0	25,000	0	10,000	\$ 15,000
<b>Total</b>		<b>700,000</b>	<b>1,480,896</b>	<b>924,396</b>	<b>\$ 981,125</b>

**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.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**COUNTY ACCOMMODATIONS TAX FUND**

ACCOUNTS	10/11 BUDGET	7 Months 10/11 Actual	Annualized 2010/2011	Proposed 11/12 Budget
COUNTY ATAX REVENUE	\$ 93,770	\$ -	\$ 93,770	\$ 230,000
INTEREST REVENUE	\$ 11,297	\$ 1,895	\$ 11,297	\$ 10,000
<b>TOTAL REVENUES</b>	<b>\$ 105,067</b>	<b>\$ 1,895</b>	<b>\$ 105,067</b>	<b>\$ 240,000</b>
BEACH PATROL	\$ -	\$ -	\$ -	\$ -
BEACH/GROUNDS UPKEEP	\$ -	\$ -	\$ -	\$ -
COMMUNITY FUNDING	\$ -	\$ -	\$ -	\$ -
CUSTODIAL	\$ 5,000	\$ 1,362	\$ 5,000	\$ 5,000
DUES	\$ 250	\$ -	\$ -	\$ -
ELECTRICITY	\$ 4,000	\$ 719	\$ 4,000	\$ 5,500
GASOLINE-VEHICLES	\$ 1,200	\$ 421	\$ 721	\$ 1,500
INSURANCE-AUTO	\$ 950	\$ 950	\$ 950	\$ 1,000
INSURANCE-BUILDINGS	\$ 1,200	\$ 1,107	\$ 1,107	\$ 1,500
LANDSCAPING-MINOR	\$ 1,750	\$ 214	\$ 368	\$ 1,750
PEST CONTROL	\$ 250	\$ 44	\$ 75	\$ 300
REPAIRS/MAINT-BUILD	\$ 2,000	\$ 283	\$ 2,000	\$ 2,500
SECURITY SYSTEMS	\$ 250	\$ 71	\$ 121	\$ 350
SOLID WASTE DISPOSAL	\$ 50,750	\$ 4,518	\$ 50,000	\$ 50,000
SUPPLIES-FISH	\$ 10,000	\$ 1,082	\$ 5,855	\$ 10,000
SUPPLIES-MISC	\$ 350	\$ -	\$ -	\$ 500
TELEPHONE-REGULAR	\$ 2,750	\$ 1,083	\$ 2,750	\$ 3,500
WATER/SEWERAGE	\$ 2,000	\$ 152	\$ 2,000	\$ 3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,700</b>	<b>\$ 12,007</b>	<b>\$ 74,947</b>	<b>\$ 86,400</b>
NET INCREASE BEFORE TRANSFERS	\$ 22,367	\$ (10,111)	\$ 30,120	\$ 153,600
RESERVED FOR CONTINGENCY	\$ -	\$ -	\$ -	\$ 100,000
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 22,367</b>	<b>\$ (10,111)</b>	<b>\$ 30,120</b>	<b>\$ 53,600</b>

Regime Recycling Initiative

CATAX - Fund Balance 6/30/2010                      \$     561,047

The County Accommodations Tax Fund is a special revenue fund that received the accommodation taxes collected by the County of Charleston that are sent to the Town to be used to attract tourist or pay for infrastructure.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**LOCAL ACCOMMODATIONS TAX FUND**

		7 Months	Annualized	Proposed
ACCOUNTS	10/11 BUDGET	10/11 Actual	2010/2011	11/12 Budget
LOCAL ATAX REVENUE	\$ 450,000	\$ 310,429	\$ 450,000	\$ 470,000
INTEREST REVENUE	\$ 53,084	\$ 13,831	\$ 53,084	\$ 35,800
<b>TOTAL REVENUES</b>	<b>\$ 503,084</b>	<b>\$ 324,260</b>	<b>\$ 503,084</b>	<b>\$ 505,800</b>
BEACH CONSULTING & REPAIRS	\$ 40,000	\$ -	\$ 25,000	\$ 15,000
BEACH STUDIES & MONITORING	\$ 50,000	\$ 18,648	\$ 31,968	\$ 40,000
BEACH/GROUNDS UPKEEP	\$ 50,000	\$ 22,373	\$ 38,355	\$ 45,000
AERIAL PHOTOGRAPHY	\$ 30,000	\$ 290	\$ 30,000	\$ 15,000
REPAIRS/MAINT-ROADS*	\$ 100,000	\$ 67,803	\$ 85,000	\$ 30,000
DUMPSTER AREA MAINTENANCE	\$ 10,000	\$ -	\$ -	\$ 15,000
CAPITAL IMPROVEMENTS - ADA				\$ 100,000
Beach Patrol	\$ 218,360	\$ 86,019	\$ 218,360	\$ 218,360
<b>TOTAL EXPENDITURES</b>	<b>\$ 498,360</b>	<b>\$ 195,133</b>	<b>\$ 428,683</b>	<b>\$ 478,360</b>
NET INCREASE BEFORE TRANSFERS / CONTIGENCY	\$ 4,724	\$ 129,127	\$ 74,401	\$ 27,440
RESERVED FOR CONTINGENCY	\$ 40,000	\$ 7,700	\$ 7,000	\$ 25,000
TRANSFER TO CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ -	\$ -
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (35,276)</b>	<b>\$ 121,427</b>	<b>\$ 67,401</b>	<b>\$ 2,440</b>

Contract with Carolina Waste  
Required East Beach Photography  
originally budgeted in Beach  
Consulting

Contract with Island Services

LATAX - Fund Balance 6/30/2010                      \$     2,297,950

The Local Accommodations Tax Fund is a special revenue fund that receives the accommodation taxes collected by the County of Charleston for the Town, which are sent to the Town to be used to attract tourist or pay for infrastructure.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**BEVERAGE PERMITS FUND**

		<b>7 Months</b>	<b>Annualized</b>	<b>Proposed</b>
<b>ACCOUNTS</b>	<b>10/11 BUDGET</b>	<b>10/11 Actual</b>	<b>2010/2011</b>	<b>11/12 Budget</b>
BEVERAGE PERMITS REVENUE	\$ 16,800	\$ -	\$ 24,000	\$ 24,000
<b>TOTAL REVENUES</b>	<b>\$ 16,800</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>
VEHICLES - 2 PURCHASED	\$ -	\$ -	\$ -	\$ 70,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>
NET INCREASE BEFORE CONTIGENCY	\$ 16,800	\$ -	\$ 24,000	\$ (46,000)
RESERVED FOR CONTINGENCY	\$ 16,800	\$ -	\$ -	\$ -
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ (46,000)</b>

**Beverage Permits - Fund Balance 6/30/2011 \$ 109,000**

The Beverage Permit Fund is a special revenue fund that received the alcoholic beverages permit fees collected by the State of South Carolina that are sent to the Town to be used to attract tourist or pay for infrastructure.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**HOSPITALITY TAX FUND**

		<b>7 Months</b>	<b>Annualized</b>	<b>Proposed</b>
<b>ACCOUNTS</b>	<b>10/11 BUDGET</b>	<b>10/11 Actual</b>	<b>2010/2011</b>	<b>11/12 Budget</b>
HOSPITALITY TAX REVENUE	\$ 201,800	\$ 132,503	\$ 227,147	\$ 225,000
INTEREST REVENUE	\$ 13,000	\$ 8,674	\$ 14,869	\$ 14,000
MISCELLANEOUS				
<b>TOTAL REVENUES</b>	<b>\$ 214,800</b>	<b>\$ 141,176</b>	<b>\$ 242,016</b>	<b>\$ 239,000</b>
ELECTRICITY	\$ 3,500	\$ 1,277	\$ 2,189	\$ 3,500
LANDSCAPING-MINOR	\$ 150,000	\$ 47,957	\$ 125,000	\$ 135,000
WATER/SEWERAGE IRRIGATION	\$ 40,000	\$ 17,711	\$ 60,000	\$ 60,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 193,500</b>	<b>\$ 66,945</b>	<b>\$ 187,189</b>	<b>\$ 198,500</b>
NET INCREASE BEFORE CONTIGENCY	<b>\$ 21,300</b>	<b>\$ 74,231</b>	<b>\$ 54,827</b>	<b>\$ 40,500</b>
Transfer to enterprise/General fund	\$ -	\$ -	\$ -	\$ -
RESERVED FOR CONTINGENCY	\$ 15,000	\$ -	\$ -	\$ 15,000
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 6,300</b>	<b>\$ 74,231</b>	<b>\$ 54,827</b>	<b>\$ 25,500</b>

Hospitality - Fund Balance 6/30/2010                   \$ 1,428,046

The Hospitality Tax Fund is a special revenue fund that received the hospitality taxes collected by the Town, based on food and other items, which are used on expenditures to attract tourists or pay for infrastructure.

**TOWN OF KIAWAH ISLAND  
FISCAL YEAR 2011-2012 BUDGET**

**VICTIMS ASSISTANCE FUND**

		7 Months	Annualized	Proposed
ACCOUNTS	10/11 BUDGET	10/11 Actual	2010/2011	11/12 Budget
VICTIMS ASSISTANCE FEES	\$ 1,302	\$ 1,524	\$ 2,613	\$ 2,650
<b>TOTAL REVENUES</b>	<b>\$ 1,302</b>	<b>\$ 1,524</b>	<b>\$ 2,613</b>	<b>\$ 2,650</b>
ASSISTANCE TO VICTIMS	\$ 750	\$ -	\$ -	\$ 650
CONTRIBUTION TO VICTIMS PROGRAMS	\$ 5,000	\$ -	\$ 5,000	\$ 2,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,750</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 2,650</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (4,448)</b>	<b>\$ 1,524</b>	<b>\$ (2,387)</b>	<b>\$ -</b>

Victims Assistance - Fund Balance 6/30/2010 \$ 15,099

The Town collects with every ticket its officers issue an add on fee required by the State of South Carolina. This fee is to be held in a separate fund and to be used to help victims of crime to pay their court costs.

Town of Kiawah Island  
Budget Calendar  
Fiscal Year 2011-2012 Budget

Dates	Action	Responsibility	Comments
1/2/11	State ATAX request forms sent out	Treasurer	Application available on Town website; also, notice in <i>Town Notes</i>
2/07/11	Distribute budget calendar & budget request forms (BRF)	Treasurer	To Council, Department Heads, Committee Chairpersons, and others as appropriate
2/15/11 to 3/11/11	Formulation of budget requests	Committees and Departments	Work with committees, Administrator, and Treasurer to develop budget requests
3/15/11	Budget request forms due	Persons responsible for preparing BRF's	Return to Treasurer
3/02/11 to 3/15/11	Prepares recommendations on projected revenue	Treasurer's Office	
3/09/11	State ATAX request forms due	Treasurer's Office	
3/17/11 to 3/24/11	Review budget request forms	Town Administrator and Treasurer	Questions about budget requests answered and budget prepared for Council
3/15/11	State ATAX Committee's meets and makes recommendation	SATAX Committee	Return to Treasurer
3/29/11	Ways and Means Committee meetings to discuss budget, other date(s) to be determined	Ways and Means Committee and Staff	Committee requests additional information, resolves issues, and agrees on budget to present to Council at workshop
By 4/15/11	Budget document for review by Council members	Treasurer	
4/19/11	Mayor presents proposed budget to Council at workshop, date to be determined	Council	Copy of budget sent to Council by 4/14/11; Council works to reach consensus on budget to present as 1 <sup>st</sup> reading
4/10/11	Issue public notice of public hearing of budget; Sunday, 4-10-2011 publication	Town Clerk	15-day notice required by law: Post & Courier, see §6-1-80 of SC Code for specifications
By 4/21/11	Budget document for 1 <sup>st</sup> reading prepared	Treasurer	
5/3/11	Public presentation of budget to citizens and 1 <sup>st</sup> reading	Council	Copies available to citizens, media, and interested parties
5/3/11	Public hearing on budget at 1:30 p.m.	Council	Noticed on 4/10/11
6/7/11	Public presentation of budget to citizens and 2 <sup>nd</sup> reading	Council	FY11-12 budget and ordinance adopted
By 8/01/11	FY11-12 budget document printed	Treasurer	Copies made available to public; also, on Town website