

**Town of Kiawah Island**

**ORDINANCE 2015-05**

**AN ORDINANCE TO AMEND THE FISCAL YEAR 2014-2015 BUDGET  
FOR THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA  
(7/1/14 THROUGH 6/30/15)**

**WHEREAS**, the Town of Kiawah Island adopted Ordinance 2014-07 on June 3, 2014, in accordance with Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended; and

**WHEREAS**, Ordinance 2014-07 established the 2014-2015 Fiscal Year Budget (FY 14-15 Budget) so as to guide and direct the Town's receipt and expenditure of revenues during this time period; and

**WHEREAS**, certain adjustments in expenditures now necessitate amendments to the FY 14-15 Budget; and

**WHEREAS**, the Town of Kiawah Island held a public hearing on the 14th day of April, 2015 as required by state law.

**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 amend the Town of Kiawah Island's FY 14-15 Budget with respect to the General Fund, Local Accommodation Tax Fund and the Capital Improvement Fund as established in Ordinance 2014-07.

**Section 2. Amendment of the Fiscal Year 2014-2015 Budget for the Town of Kiawah Island, South Carolina.**

By passage of this Ordinance, the Town of Kiawah Island amends its FY 14-15 Budget with respect to General Fund expenditures, Local Accommodation Tax Fund and Capital Improvement Fund, as established in Ordinance 2014-07 in the manner set forth in "Exhibit A Pages 1-6," incorporated fully herein by reference, said amendments are subject to all terms and restrictions set forth in the Kiawah Island Municipal Code.


**Section 3. Severability.**

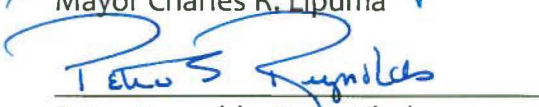
If any part of this Ordinance is held to be unconstitutional, it shall be construed to have been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such part had not been included. If said Ordinance,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

**Section 4. Effective Date and Duration.**

This Ordinance shall be effective upon its enactment by the Town Council for the Town of Kiawah Island.

**PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS 14th DAY OF April, 2015.**

  
\_\_\_\_\_  
Mayor Charles R. Lipuma

  
\_\_\_\_\_  
Petra Reynolds, Town Clerk

First Reading: March 10, 2015

Second Reading: April 14, 2015

**Exhibit A**  
**TOWN OF KIAWAH ISLAND**  
**FISCAL YEAR 2014-2015 BUDGET AMEUREMENT ORDINANCE 2015-05**  
**GENERAL FUND**

	Ordinance 2014-07 2014-2015 Budget	Proposed Amended 2014-2015 Budget	Variance
<b>Revenues:</b>			
State accommodations tax	\$ 104,473	\$ 104,473	-
Aid to subdivisions	\$ 30,000	\$ 30,000	-
Permit Fees	\$ 4,000	\$ 4,000	-
Business license revenue	\$ 1,750,000	\$ 1,750,000	-
Building permits	\$ 900,000	\$ 900,000	-
Lease revenue - KICA	\$ 72,600	\$ 72,600	-
Grants	\$ -	\$ -	-
Local option sales tax	\$ 450,000	\$ 450,000	-
Franchise fee - electric	\$ 350,000	\$ 350,000	-
Franchise fee - beach	\$ 107,500	\$ 107,500	-
Franchise fee - Comcast / AT&T	\$ 135,000	\$ 135,000	-
Fines & forfeitures	\$ 15,000	\$ 15,000	-
Interest revenue	\$ 100,000	\$ 100,000	-
Solid Waste Collections	\$ 330,000	\$ 330,000	-
Merchants Plaza revenue	\$ 2,000	\$ 2,000	-
Miscellaneous revenue	\$ 12,000	\$ 32,000	20,000
			Fee for expenses to clear land purchased by Town
<b>Total revenue</b>	<b>\$ 4,362,573</b>	<b>4,382,573</b>	<b>20,000</b>
<b>Expenditures:</b>			
Salaries-regular employees (current)	\$ 830,000	\$ 830,000	-
Salaries-deputies	\$ 147,000	\$ 147,000	-
Salaries-temporary	\$ 25,000	\$ 25,000	-
Group insurance (employees): Medical	\$ 125,000	\$ 125,000	-
Payroll taxes: FICA / Medicare	\$ 76,245	\$ 76,245	-
Retirement contributions	\$ 100,100	\$ 100,100	-
Unemployment compensation	\$ 2,500	\$ 2,500	-
Workers' comp	\$ 20,000	\$ 20,000	-
Deferred compensation match	\$ 2,500	\$ 2,500	-
Advertising	\$ 12,000	\$ 12,000	-
Attorneys	\$ 20,000	\$ 25,000	5,000
			Additional legal services for purchased property

**Exhibit A**  
**TOWN OF KIAWAH ISLAND**  
**FISCAL YEAR 2014-2015 BUDGET AMENDMENT ORDINANCE 2015-05**  
**GENERAL FUND**

	<b>Ordinance 2014-07 2014-2015 Budget</b>	<b>Proposed Amended 2014-2015 Budget</b>	<b>Variance</b>	
Auditing	\$ 35,000	\$ 35,000	-	
Bank charges	\$ 12,000	\$ 12,000	-	
Books and periodicals	\$ 1,800	\$ 1,800	-	
Cleaning services - Custodial	\$ 25,000	\$ 25,000	-	
Communications				
Telephone-mobile	\$ 10,000	\$ 10,000	-	
Code Red Services	\$ 1,500	\$ 1,500	-	
Radios	\$ 7,500	\$ 7,500	-	
Regular service (phone)	\$ 15,000	\$ 15,000	-	
Security systems	\$ 1,000	\$ 1,000	-	
Computers and software - minor	\$ 2,000	\$ 2,000	-	
Community Events				
Arts Council	\$ -	\$ -	-	
Town Election	\$ 2,000	\$ 2,000	-	
Volunteer Appreciation	\$ 5,000	\$ 5,000	-	
Annual Disaster Awareness Day	\$ 5,000	\$ 5,000	-	
Community Outreach				
Charity Outreach	\$ 200,000	\$ 200,000	-	
Consultants-professional	\$ 60,000	\$ 75,000	15,000	Additional PSSI, Expenses
Electricity	\$ 17,500	\$ 17,500	-	
Equipment - minor	\$ 3,000	\$ 3,000	-	
Gasoline-vehicles	\$ 10,000	\$ 10,000	-	
Insurance				
Insurance-auto	\$ 2,000	\$ 2,000	-	
Insurance-bridge	\$ 5,500	\$ 5,500	-	
Insurance-building	\$ 5,500	\$ 5,500	-	
Insurance-data processing	\$ 750	\$ 750	-	
Insurance-fidelity bonds	\$ -	\$ -	-	
Insurance-general tort	\$ 25,000	\$ 25,000	-	
Insurance-inland marine	\$ 500	\$ 500	-	
Insurance-directors and officers	\$ 25,000	\$ 25,000	-	
Landscaping-minor	\$ 9,000	\$ 9,000	-	
Printing and binding				
Town Notes	\$ 8,000	\$ 8,000	-	
Other printing	\$ 26,000	\$ 26,000	-	

**Exhibit A**  
**TOWN OF KIAWAH ISLAND**  
**FISCAL YEAR 2014-2015 BUDGET AMENDMENT ORDINANCE 2015-05**  
**GENERAL FUND**

	Ordinance 2014-07 2014-2015 Budget	Proposed Amended 2014-2015 Budget	Variance	
Professional Organizations				
Dues	\$ 4,350	\$ 4,350	-	
Registration fees	\$ 9,500	\$ 9,500	-	
Subscriptions	\$ 1,900	\$ 1,900	-	
Purchased services-administrative				
Caterers	\$ 5,000	\$ 5,000	-	
Judges / Jurors	\$ 500	\$ 500	-	
Stenographers	\$ 5,500	\$ 5,500	-	
Permits, Inspections & Plan Review	\$ 585,000	\$ 585,000	-	
Relocation Services	\$ -	\$ 15,000	15,000	Cost to assist Rosebank Farms to move
Photography services	\$ 1,500	\$ 1,500	-	
Rentals				
Buildings	\$ 2,500	\$ 2,500	-	
Office and staff usage	\$ 25,000	\$ 25,000	-	
Equipment	\$ 40,000	\$ 40,000	-	
Repairs/maintenance				
Buildings	\$ 15,000	\$ 15,000	-	
Equipment	\$ 7,000	\$ 7,000	-	
Vehicles	\$ 7,000	\$ 7,000	-	
Computers - software	\$ 204,089	\$ 204,089	-	
Pest control	\$ 2,000	\$ 2,000	-	
Mosquito Abatement	\$ 10,000	\$ 10,000	-	
Signs and fences (constructed) - minor	\$ 8,000	\$ 8,000	-	
Solid waste disposal	\$ 804,500	\$ 804,500	-	
Supplies				
Other Supplies	\$ 24,500	\$ 24,500	-	
Office	\$ 15,000	\$ 15,000	-	
Postage	\$ 10,000	\$ 10,000	-	
Uniforms	\$ 3,800	\$ 3,800	-	
Turtle Patrol	\$ 2,500	\$ 2,500	-	
Beach Supplies & Maintenance	\$ 3,000	\$ 3,000	-	
Environmental Committee Funding	\$ 30,000	\$ 30,000	-	
Cert Team	\$ 3,000	\$ 3,000	-	
Travel				

**Exhibit A**  
**TOWN OF KIAWAH ISLAND**  
**FISCAL YEAR 2014-2015 BUDGET AMENDMENT ORDINANCE 2015-05**  
**GENERAL FUND**

	Ordinance 2014-07 2014-2015 Budget	Proposed Amended 2014-2015 Budget	Variance
Air fare	\$ 4,000	\$ 4,000	-
Lodging	\$ 10,000	\$ 10,000	-
Meals	\$ 10,000	\$ 10,000	-
Mileage	\$ 4,000	\$ 4,000	-
Miscellaneous	\$ 750	\$ 750	-
Vehicle Fees to County	\$ 10,000	\$ 10,000	-
Water/sewerage	\$ 9,000	\$ 9,000	-
Miscellaneous	\$ 13,000	\$ 13,000	-
<b>Total current expenditures</b>	<b>\$ 3,771,784</b>	<b>\$ 3,806,784</b>	<b>35,000</b>
 NET INCREASE BEFORE TRANSFERS, RESERVES AND CONTINGENCIES	 \$ 590,789	 575,789	 (15,000)
 Contingency funds	 \$ 60,000	 60,000	 -
 Transfer to Arts and Cultural Fund	 \$ 118,000	 118,000	 -
 Transfer to Capital Fund	 \$ 100,000	 2,600,000	 2,500,000
			Purchase Land and Building Preliminary Budget
Total expenditures, transfers, contingencies, and reservation of fund balance	<u>4,049,784</u>	<u>6,584,784</u>	<u>2,535,000</u>
 NET INCREASE/(DECREASE) IN FUND BALANCE	 <u>\$ 312,789</u>	 <u>(2,202,211)</u>	 <u>(2,515,000)</u>
 <b>General Fund Balance</b>		 <b>\$ 9,985,895</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.