

**Special Ways and Means Committee**  
**FY19 Budget Workshop**

5:15 p.m., Wednesday, April 11, 2018

A Special Meeting of the Ways and Means Committee was held at 5:15 p.m., Wednesday, April 11, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Bell, Buckhannon, Ferencz, Moye, Rice and Smith, Chair Ward, Mayor Carroll, Administrator Tucker, Treasurer Suggs, Assistant Administrator Fragoso and City Clerk Copeland; a quorum was present to conduct business. Councilmember Kinghorn was absent.

1. Chair Ward called the meeting to order and acknowledged that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

**2. Discussion of FY19 Budget**

Chair Ward stated that the meeting would begin with each Committee Chair reviewing the items to be included in the FY19 budget based on the Committee meetings.

Chair of the Public Safety Committee, Councilmember Smith, stated that the Committee did not add any revenue or expenditures to the FY19 budget.

Councilmember Buckhannon, Chair of the Recreation Committee, reported that this Committee had decided to increase the non-resident fees for participation in summer camps, adding sixteen thousand six hundred dollars (\$16,600) to revenue. Expenditures were increased to accommodate opening the Rec Center on Sunday afternoons and the fee for parking at the County Park for the Farmer's Markets; with the recommendation from Director Page, the decision was made to defer the expense for on-line registration.

Reporting on the budget decisions from the Public Works Committee, Councilmember Rice stated that they supported the following additions to the FY19 budget:

- an island-wide drainage study \$200,000
- one-half of the professional fees  
for an island-wide sewer study 50,000
- drainage outfall improvements 250,000
- design/engineering to improve multi-use  
path on Waterway Boulevard 25,000
- Facilities and Maintenance Supervisor 158,779

Councilmember Ferencz reported that the Personnel Committee chose to defer the Administrative Assistant for the Public Works Department, but supported the addition of the estimated costs for Facilities and Maintenance Supervisor.

From the Real Property Committee, Councilmember Bell reported that the two (2) areas of discussion were the building repairs identified in the Hill Report and the needs for repair or replacement of the docks at the marina. The Committee was in agreement that the building repairs must be done and were not optional, and an annual maintenance schedule for City-owned properties must be adhered to.

The amount of money needed for the marina was impossible to project when an engineer has not evaluated the docks to determine which can be repaired and which must be replaced or estimated the costs associated with that work and how it could be phased. Funds already in the budget were for projects already underway, primarily the bulkhead rehabilitation and the removal and replacement of the underground storage tanks. Councilmember Bell questioned having ten thousand dollars (\$10,000) in the budget for advertising for the marina when the demand has already exceeded the capacity at the marina.

Chair Ward named several possible budget considerations that have been identified by Councilmembers or staff, i.e. permitting for the marina docks per the Boating Infrastructure Grant (BIG), evaluation of the professional services budget to accommodate a real estate attorney, an increase to the loading zone violation fines, the additional revenue from dog tag sales to non-residents in the amount of twenty-five dollars (\$25), increased enforcement for littering, a special events fee for non-residents, addition of a message board at the Mount Pleasant end of the Connector, creation of a fund for improvements to Waterway and Palm Boulevard encouraging donations and volunteer labor, better alignment of Hospitality Taxes to benefit businesses who pay them; consideration of garbage collection user fee of one hundred dollars (\$100) per year per household, consideration of a franchise fee on water and sewer, consideration of a stormwater management fee, and the elimination of island-wide dumpster service.

A new tool for Councilmembers was a budget summary contained on one (1) page beginning with the revenues from all funds, showing the Transfers In/Out, primarily from tourism funds, to balance the General Fund budget. The next section is a listing of fixed expenses for all departments and the projects to which funds have been committed, i.e. Phase II Drainage and the replacement of the underground storage tanks.

Councilmember Bell asked why the City needed two (2) large ladder trucks. He noted that the replacement of the seventy-five foot (75 ft.) ladder truck has been included in the FY19 budget for approximately eight hundred fifty thousand dollars (\$850,000); replacement of the ninety-five foot (95 ft.) ladder truck is scheduled for the FY20 budget. He asked if the seventy-five foot (75 ft.) truck could serve the taller buildings in Wild Dunes, and, if not, the City should be considering the ninety-five foot (95 ft.) truck for replacement and functioning with only one (1) ladder truck.

Councilmember Ferencz noted that the City began its practice of saving for the purchase of large capital assets in 2013 or 2014 and has accumulated the funds to purchase this truck. At the same time, City buildings were leaking and continuing to deteriorate; she indicated that she would prefer to see the City go back to its practice of lease/purchase large equipment and use the reserved funds to resolve some of the City's or the island's problems.

Treasurer Suggs explained that substantial sums of money were in the FY18 budget for repairs identified in the Hill Report; since many items were not done in FY18, substantial sums remain in FY18 to be rolled into FY19 for the remaining Hill Report repairs. The items in the Hill Report that were completed in this fiscal year were those items that could be accomplished by in-house staff.

In a debate about buying a fire truck, Councilmember Rice said that she would honor the Chief's recommendation that the City needed both trucks.

When the Ten-year Capital Plan was reviewed last year, Chief Graham had accelerated the replacement of the seventy-five foot (75 ft.) ladder truck and moved the ninety-five foot (95 ft.) ladder truck to the year previously designated to the other truck. Since these two (2) trucks were exposed to the salt water air for part of the time it took to construct Fire Station 2 and then housed

only in a tent, they had taken a beating from the weather. She justified her action at that time with the knowledge that the rusting of the undercarriage of the seventy-five foot (75 ft.) truck was severe and that the cost to repair it was too great. The Administrator agreed with Chief Graham that the Department needed both trucks, and she thought it would be beneficial, particularly for the new members of Council, to hear a presentation by the Fire Department about how they deploy the equipment at the scene of a structure fire. She hypothesized that the ninety-five foot (95 ft.) truck could be deferred another year and recommended that the maintenance for the Fire Department equipment be increased based on keeping it another year.

In general discussion of fire safety, Councilmember Rice recalled bringing up the topic of the City's inspections of rental houses, because the renters have an expectation that the houses are safe and that the alarms and sprinklers are functional.

Councilmember Rice added that a small savings to the Police Department would be not having a full-time BSO; she did not think a BSO would be needed in the months of November, December and January. She stated that her fear was that in the winter months, the BSO would be searching the island for vehicles to ticket.

Councilmember Buckhannon reminded Councilmember Ferencz about the amount of debt the City had when it chose to reserve funds for future asset purchases, i.e. fire trucks and garbage apparatus. He pointed out that the City has consistently reduced debt in the years that it has been setting aside reserves. The decision for Council was whether to incur more debt or to set aside reserve funds each year.

Mayor Carroll agreed that it has been nice to save for large equipment purchases; he asked the Public Safety Committee to investigate whether the City needed two (2) ladder trucks, particularly in light of the automatic aid agreements with Mount Pleasant and Sullivan's Island. He also wanted to know if the City's ISO rating would be affected if the City had only the ninety-five foot (95 ft.) ladder truck.

Councilmember Smith indicated that the Public Safety Committee had discussed the need for more BSOs in the summer or the full-time BSO and that she had learned that the City has a difficult time filling ten (10) BSO positions. In an effort to draw BSOs back to the island, the Police Department has initiated a program this year where returning BSOs are paid more than the first-time BSOs. On the other hand, the Committee was told that the Police Department would welcome a full-time, year-round BSO for continuity and for training.

At this point, the Committee turned to the pages of recommendations from the Committee meetings earlier in the month. (Copies are attached to the historical record of the meeting.) This exercise was very similar to the presentations made by the Committee Chairs at the beginning of the meeting.

For the Recreation Committee the estimated cost to open on Sundays was ten thousand dollars (\$10,000), the fees for citizens' parking at the County Park for the Farmers' Markets was twelve hundred dollars (\$1,200) and the deferral of the on-line registration software reduced expenses by thirty-one thousand four hundred dollars (\$31,400).

**MOTION: Councilmember Kinghorn moved to approve the Recreation Department revenue and expenses detailed for the FY19 budget; Councilmember Moyer seconded.**

Responding to Councilmember Ferencz, Assistant Fragoso estimated the amount of time she spent working on the Farmers' Market at forty to forty-five (40-45) hours; she added that the Animal Control Officer spent about an hour before each market in laying out the spaces for the vendors. On-duty Police Officers assisted with traffic control as needed.

In addition, Councilmember Ferencz commented that she had heard that the volunteers who spear-headed the Farmers' Market last year were asking to be paid this year.

Assistant Fragoso confirmed that these volunteers were preparing a proposal for the Recreation Committee's consideration. Their pay would come from the revenue from the markets, but the City would pay the parking fees to the County Park.

**VOTE: The motion PASSED UNANIMOUSLY**

The one (1) item the Public Works Committee overlooked was its recommendation to hire an Administrative Assistant at roughly thirty-eight thousand eight hundred dollars (\$38,800).

**MOTION: Councilmember Rice moved to approve the addition of all of the expenses requested by the Public Works Committee; Mayor Carroll seconded.**

Councilmember Rice stated that the comprehensive drainage study would be an update of the Seabrook study done in 1995.

The Administrator confirmed that the Planning Commission was in the process of identifying and prioritizing the worst drainage problems on the island, but she did not think they had completed the task. The data contained in a comprehensive study would take the 1990's Seabrook study and lay in changes that have occurred since then; it would also contain recommendations for improvements and the estimated cost for each. The decision would be either to procure a study similar to the Seabrook study or wait for the Planning Commission to complete its work; she opined that Council might decide it still needs a comprehensive study. She added that the Phase I and Phase II Drainage Projects were based on the Seabrook study.

Councilmember Buckhannon asked if the Planning Commission would be recommending a Phase III Drainage Project based on the Seabrook work product.

Administrator Tucker recalled that the Planning Commission has identified the drainage basin round 29<sup>th</sup> and 30<sup>th</sup> Avenues as the next priority area, and they have secured estimates for the design and engineering and construction oversight of those two (2) areas that are approximately seven hundred thousand dollars (\$700,000). Earlier today the City received an estimate from David Stevens of three hundred eight dollars (\$308) per linear foot as a guide for estimating construction costs. The Administrator suggested that Council consider putting money in the FY19 budget for engineering and design for the area that the Planning Commission identifies as the Number One priority from its study.

Citizens have identified the outfall at Breach Inlet as being in need of attention; it has a flapper valve at the outfall that needs to be replaced; Mr. Stevens stated that, in order to correct this issue, Council should increase the maintenance budget by approximately thirty thousand dollars (\$30,000).

Based on the fact that drainage was identified at the Citizen Forums as the primary issue on the island, Councilmember Buckhannon voiced his support for the comprehensive drainage study to

get a cost estimate to fix it island-wide and to consider a referendum to borrow the funds to address the drainage problems island-wide.

Councilmember Bell stated that no matter what the Planning Commission concludes, the City will continue to have problems at the outfalls.

Councilmember Rice and Mayor Carroll withdrew the motion and second, respectively.

The Committee decided not to add funds to the FY19 budget for a comprehensive drainage study until the Planning Commission concludes its work and makes its recommendation to Council.

**MOTION: Councilmember Rice moved to add \$50,000 to the FY19 budget for one-half of the professional fees associated with an island-wide sewer study; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

**MOTION: Councilmember Rice moved to add \$250,000 to the FY19 budget for outfall improvements; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

**MOTION: Councilmember Rice moved to add \$25,000 to the FY19 budget for design and engineering for improving the multi-use path on Waterway Boulevard; Councilmember Smith seconded.**

The Administrator explained that the estimate for this work was based on past experiences for similar design and engineering. Although the multi-use path is in the SCDOT right-of-way and was requested by the City, the maintenance of it was assigned to the City.

**VOTE: The motion PASSED UNANIMOUSLY.**

**MOTION: Councilmember Rice moved to add \$158,779 to the FY19 budget for an Assistant Public Works Director for Maintenance and Facilities; Councilmember Buckhannon seconded.**

Responding to Councilmember Smith's question about how much of the amount quoted would be a recurring cost for wages, the Administrator answered that the wage range from low to high were approximately fifty six thousand one hundred dollars to eighty-seven thousand dollars (\$56,100 to \$87,000).

Councilmember Moyer defended funding this position as forward looking and key to continuity in the Department; the plan is for this person to be trained so that he/she could ultimately move into Director Pitts' position as Department Manager.

Assistant Fragoso stated that staff had done an analysis of the Capital Plan and the FY19 budget and identified projects totaling approximately two and a half million dollars (\$2,500,000) that this person would be overseeing; he/she would see that projects were done more efficiently and more timely, and the City would be deferring fewer projects due to the lack of manpower to get them done.

Treasurer identified the two and a half million dollars (\$2,500,000) of work this position would oversee as the work identified in the Hill Report, Eadie's ditch maintenance, other contracts the City has, such as the landscaping contract, the replacement of the underground storage tanks.

Staff sees this person as managing the City's contract – the boots on the ground person making sure that everyone is doing what they should be.

The general consensus was that the City would need to pay this person on the higher end of the wage scale to get the qualifications and skillset the job will demand.

**VOTE: The motion PASSED UNANIMOUSLY.**

The Committee next discussed adding a placeholder in the FY19 budget for design and engineering for what the Real Property Committee decides the needs to be addressed relative to the marina docks. Last year the City applied for a Boating Infrastructure Grant for the fueling system at the Marina, and it was selected for an award of approximately seventy thousand dollars (\$70,000). The City has three (3) years to accept the grant, but it must have a plan with the design and engineering to present to them as well as the necessary permitting. The clock started ticking on the grant October 1, 2017, meaning that the City has until October 1, 2020 to submit its documents; the Committee was told by Kirby Marshall that it took fifty-five (55) weeks for them to get a permit for the last project they worked on. In the Marina Enhancement Plan that failed at referendum, this part of the plan, i.e. the replacement of the fuel lines from the new underground tank to the fuel dock, the hose reels, the dispensers and the fuel dock and hut, was approximately two hundred seventy-five thousand dollars (\$275,000) of which one hundred forty-one thousand dollars (\$141,000) was grant eligible. If the City plans to accept the grant award, it should have funds in the FY19 budget to begin the process starting with the design and engineering; she estimated that the placeholder should be twenty-five or thirty thousand dollars (\$25,000 - \$30,000).

**MOTION: Mayor Carroll moved to add \$35,000 to the FY19 budget for design and engineering for repair/replacement of the docks at the Marina; Councilmember Bell seconded.**

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Councilmember Bell stated that the marina needs two to three million dollars (\$2,000,000 – \$3,000,000) of work to make the docks safe and ADA compliant; therefore, the work must be phased over several years. Mr. Marshall informed the Committee that a permit for the maintenance or construction of new docks would be good for five (5) years and could be renewed for five (5) additional years; the City will have time to do the project as the budget permits.

Councilmember Ferencz noted that the grant is a matching grant for approximately seventy thousand dollars (\$70,000).

**VOTE: The motion PASSED UNANIMOUSLY.**

**MOTION: Mayor Carroll moved to require non-resident dogs to have an IOP dog tag at a price of \$25; Councilmember Ward seconded.**

Councilmember Buckhannon asked if this was for non-resident dogs that go to the dog park, but Ms. Ferencz stated that this would be an island-wide program.

Treasurer Suggs stated that there would be significant expense in starting the program, and Councilmember Kinghorn was interested in knowing the revenue projection from the dog tags.

Councilmember Ferencz stated that the primary reason for non-resident dog tag was so that everyone knows that the dog has had the appropriate vaccinations.

Councilmember Rice asked what the penalty was to be if the Animal Control Officer saw a dog on the beach without an IOP tag, and no one had an answer.

Since he did not think this action as going to make a material difference to the budget, Councilmember Moyer asked that the matter go back to committee for further study.

**VOTE: The motion FAILED on a vote of 4 to 5 with Councilmembers Kinghorn, Moyer, Rice, Smith and Ward casting dissenting votes.**

Councilmember Smith said that the Public Safety Committee would discuss the issue at their next meeting.

The next matter was to increase the fine for parking in a loading zone, and Chair Ward recommended that it should match the fine for parking in a handicap space of one hundred dollars (\$100).

Councilmember Bell referred to an individual who got numerous tickets for parking in a loading zone on Front Beach, and he opined that the fifty dollar (\$50) fine was too low. He added that he saw this as a safety issue.

Councilmember Bell suggested that a decision be delayed until Attorney Halversen has completed her research and made her recommendations, and the Committee agreed.

On the subject of enhanced enforcement of littering, Councilmember Rice suggested that the matter be framed as a beach sweep by the residents and all who participate will receive a free t-shirt and gloves; this idea was well received by the Committee.

Councilmember Ferencz indicated that she sees more and more community events where charges are being collected for admission to certain areas, and she added that the cost for holding events is growing with each event.

Chair Ward stated that he would be interested in hearing more structure on the subject and recommended that it go back to the Recreation Committee for more work.

When this is rolled out the first time, Councilmember Kinghorn suggested that it be presented as a donation.

The recommendation for a sign at the Mount Pleasant side of the Connector came from Councilmember Ferencz, and she wanted it to be an electronic sign that would inform people about parking conditions on the island, such as "County Park is full."

Chair Ward thought it was another good idea that needed further study; for one (1) thing, the City needed to know if Mount Pleasant would allow the City to do it.

Someone suggested collecting a garbage collection user fee of one hundred dollars (\$100) per year from three thousand fifty homes that would generate three hundred fifty thousand dollars (\$305,000).

The Administrator commented that many cities in the state have such a fee and they had a wide range. Staff thought that this was a viable suggestion if the Committee wanted to consider it, and such a fee would not be inconsistent with the practices of other local governments in the state.

**MOTION: Mayor Carroll moved to have a garbage collection fee of \$100 per year per residence; Councilmember Bell seconded.**

Having lived in multiple locations across the United States, Councilmember Bell stated that the amount of service IOP residents receive free of charge was outstanding and not the norm. He also noted that residents would interpret it as a tax.

This revenue idea received no support in the Committee.

**VOTE: The motion FAILED for lack of support from the Committee.**

The next recommendation was for a franchise fee of one percent (1%) for water and sewer; it was projected to raise forty-five thousand dollars (\$45,000) in revenues.

**MOTION: Councilmember Kinghorn moved to impose a franchise fee of one percent for water and sewer; Councilmember Rice seconded.**

Councilmember Kinghorn reminded the Committee that the Number One concern from residents at the forums was drainage, and everything the City does to address the problem costs money from the Public Works Department to the Planning Commission to the Phase II Drainage Project. This franchise fee would be a small contribution toward those costs.

**VOTE: The motion FAILED receiving no support from the Committee.**

Councilmember Buckhannon stated that he had brought up the possibility of increasing the existing stormwater fee or adding a City stormwater management fee also as a means of addressing the drainage problems on the island.

The final item on the list was for the City not to pay for the island-wide commercial dumpster service allowing a reduction in expenses of fifty-seven thousand dollars (\$57,000). Administrator Tucker said that very few local governments do this for their commercial businesses.

Councilmember Smith asked if this was paid from Hospitality taxes.

Treasurer Suggs responded that currently that dumpster fee was in MUNI ATAX, but that it would be a good item to move to Hospitality taxes.

The Committee agreed not to add a high water vehicle to the FY19 budget.

Councilmember Rice had recommended that the City install overhead signage at the foot of the Connector, but she said that she only thought that would be necessary if the City was going to change the current traffic pattern.

Administrator Tucker said a resident had suggested that, if a visitor to the island could see the traffic options available to him/her before getting to the end of the Connector at Palm Boulevard, he/she would have a few seconds to decide where he was going and, thereby, eliminating some of the confusion and blind following that occurs now.

**MOTION: Mayor Carroll moved to have one (1) full-time BSO the FY19 budget; Chair Ward seconded and the motion FAILED with no support from the Committee.**



The Committee also did not support live streaming of Council and Committee meetings.

**MOTION: Councilmember Rice moved to take the coyote hunts budgeted at \$15,000 out of the FY19 budget; Councilmember Bell seconded.**

Councilmember Smith informed the Committee that the Public Safety Committee recommended that fifteen thousand dollars (\$15,000) remain in the budget and that the word “hunt” be taken out of the description. The budget would be used in the best interest of the residents relative to coyotes. Councilmember Smith repeated her advocacy for spending three to five thousand dollars (\$3,000 – 5,000) for a researcher to come to the island to conduct a coyote count so that the City could make an informed decision about how big a coyote problem the City really has and to measure success.

Councilmembers Rice and Bell withdrew the motion and second respectively.

The Committee did agree to take the twelve thousand six hundred dollars (\$12,600) out of the budget that was allocated for the monthly coyote trapping fee and to pay the trapping fee from the fifteen thousand dollars (\$15,000).

Chief Buckhannon has recommended a traffic camera at Palm Boulevard and 41<sup>st</sup> Avenue to better control traffic flow on Palm Boulevard during the season. Such a camera would be monitored in real-time by the dispatchers, and, when traffic begins to back up, they can send an officer. Officers have been known to let Wild Dunes know that they are opening the gate to allow people into the resort to reduce the backup.

**MOTION: Councilmember Kinghorn moved to add \$10,000 to the FY19 budget for a camera at Palm Boulevard and 41<sup>st</sup> Avenue; Councilmember Bell seconded.**

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**AMENDMENT: Mayor Carroll amended the motion for this project to have a cost-sharing with Wild Dunes; Chair Ward seconded and the amendment PASSED UNANIMOUSLY.**

Councilmember Smith stated that he City should ask Wild Dunes to pay for the camera since its purpose would be to move traffic into their property more efficiently.

**VOTE on Amended MOTION: The motion PASSED UNANIMOUSLY.**

The remaining two (2) items on the list of proposed initiatives were to add a third tennis court and to add a street-print crosswalk at 20<sup>th</sup> Avenue. Councilmember Buckhannon stated that the Recreation Committee has decided not to pursue another tennis court at this time, and Councilmember Smith reported that SCDOT would not allow for a street-print crosswalk at 20<sup>th</sup> Avenue.

Treasurer Suggs noted that, since the “green” budget was generated, the following items need to be changed as follows:

- The fire truck recommended by the Fire Chief cost nineteen thousand five hundred dollars (\$19,500) greater than the amount originally budgeted, that amount will be added to the FY19 budget.
- The City will host the S.C. Beach Advocates in February 2019, and staff would like to have one thousand dollars (\$1,000) added for that purpose.

- BS&A will hold a regional users' meeting in Savannah that the Treasurer would like to attend at a cost of twelve hundred dollars (\$1,200) for conference fees and the hotel.
- Chief Graham requested two (2) bent saws and two (2) circular saws for vehicle extractions totaling sixty-five hundred dollars (\$6,500).
- Since the employees do not think it is necessary, the wages for the part-time summer person in General Government will be removed from the FY19 budget at nineteen thousand dollars (\$19,000).
- The budget currently does not reflect the revenue anticipated from the parking agreement with The Palms Hotel.
- Based on information learned today, the underground storage tank for the Public Works site will not be delivered or installed this fiscal year, so the amount allocated for that in FY18 will be re-budgeted to FY19.
- In case the City experiences weather event, staff wants to add two hundred fifty thousand dollars (\$250,000) from the Beach Preservation Fee Fund to the budget as a placeholder for sand scraping; if the City spent the funds, it would be reimbursed by FEMA.
- The five thousand dollars (\$5,000) in advertising has been taken out of the Marina's General and Administrative budget. Chair Ward insisted that the ad include a statement that it was paid for by the City of Isle of Palms.
- The overtime in the General Fund Judicial and Legal has been overstated by five thousand dollars (\$5,000).

Since Chief Graham will give a presentation at the next Ways & Means Committee meeting on the need for two (2) ladder trucks, Councilmember Ferencz asked that she also explain why the City needed to spend half a million dollars (\$500,000) for radios for the Fire Department. After doing some research, she learned that, in most departments, the personnel do not take their radios home, and CALEA has strict regulations for those that do. She stated that she wanted Chief Graham to tell the Committee a way not to spend half a million dollars (\$500,000) on radios.

**MOTION: Councilmember Buckhannon moved to adjourn the meeting at 8:20 p.m.; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

Respectfully submitted:

Marie Copeland  
City Clerk

**City of Isle of Palms  
FY19 Budget Summary By Fund**

	Revenue	Transfer In / (Out)	Expense	Use of Prior Year Fund Balance (Note 1)	Excess Revenue & Use of FB over Expense
General Fund	10,108,250	1,148,099	(11,256,349)	-	-
Capital Projects Fund	553,000	202,704	(2,946,092)	2,190,388	-
Muni Atax Fund	1,456,250	(706,189)	(1,699,899)	949,838	-
Hospitality Tax Fund	778,000	(479,677)	(494,394)	196,071	-
State Atax Fund	1,769,500	(589,519)	(1,718,016)	538,035	-
Beach Preservation Fund	1,020,000	-	(565,000)	-	455,000
Disaster Recovery Fund	25,000	-	(5,000)	-	20,000
Victims Assistance Fund	10,003	(14,000)	(1,900)	5,897	-
Volunteer Fire 1% Fund	148,025	-	(148,025)	-	-
Recreation Building Fund	17,500	3,000	(15,000)	-	5,500
Marina Fund (Note 2)	427,496	435,582	(322,100)	-	540,978
<b>Total</b>	<b>16,313,024</b>	<b>-</b>	<b>(19,171,775)</b>	<b>3,880,229</b>	<b>1,021,478</b>

**Note 1:** Included in this column are expenses for which the City has been saving:

Drainage Phase II	1,125,000
Fire Ladder Truck	630,000
Radio Replacement	355,000
New PSB Roof (Note 3)	499,000
Hill Report Maint (Note 3)	540,908
	<b>3,149,908</b>

*Total Use of Fund Balance Less Use of Savings*      **730,321**

**Note 2:** Since the Marina is an Enterprise Fund, the expense total shown does not include \$300,000 bond principal payment or \$620,000 fuel tank replacement.

**Note 3:** City Council voted last year (minutes attached) to use accumulated Large Equipment Savings to address Hill report maintenance needs, with the understanding that these funds would be replenished over 4 years at approx \$440,000 per year. The FY19 budget assumes the additional savings would begin in FY20. This calculation could change due to pending litigation.

# City of Isle of Palms FY19 Budget Work Session

**Other Budget Items for Consideration (these are not included in ORANGE Budget Draft #1  
or the Proposed Capital Plan)**

	<b><i>COST ESTIMATE</i></b>
<b><u>STAFF PRIORITIES:</u></b>	
Facilities and Maintenance Supervisor including vehicle and office space	158,779
PT Admin Assistant in Public Works (no health ins or retirement)	38,799
 <b><u>IN NO PARTICULAR ORDER:</u></b>	
Professional Fees related to island-wide sewer project	50,000
Professional Fees related to personnel search (2 positions)	24,000
Improved maintenance of multi use path on Waterway Blvd	25,000
Purchase government surplus high water vehicle (may be grant eligible)	8,000
Overhead signage at Connector intersection	15,000
Drainage outfall improvements	250,000
All year managed parking/parallel only parking on Palm Blvd/no trailer parking on Waterway	
Sign manufacture/installation/removal	50,000
Full-time BSO for all year parking enforcement	46,600
Rent County Park lot for Farmers Market free parking	1,200
Live Streaming of all Council and Committee meetings	34,700
Three organized coyote hunts (approx 3 days each, cost regardless of results)	15,000
Additional traffic camera at Palm Blvd and 41st Avenue (may cost share with Wild Dunes)	10,000
Marina Improvements (ATM conceptual estimates)	???
Replace floating docks	800,000
Relocate/renovate AIWW docks	75,000
ADA & other gangways	275,000
Kayak launches	77,700
Other waterside improvements	1,566,348
Upland improvements	2,278,623
	5,072,671
	<i>(offset by Boating Infrastructure Grant of \$69,467)</i>

City of Isle of Palms  
Employee Headcount Summary

Full - Time Positions*																			
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
General Gov't	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	6	6	6
Police	25	25	25	24	27	29	29	31	31	31	31	31	31	27	27	27	29	29	29
Fire	21	30	30	31	31	31	31	31	31	31	31	31	31	34	34	34	34	34	34
Public Works	11	11	11	11	11	12	11	11	11	11	10	10	10	10	10	10	10	10	10
Building	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Recreation	5	5	5	5	5	6	7	7	7	7	7	7	7	7	7	7	7	7	7
Judicial	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	71	80	80	79	83	87	87	90	90	90	89	89	89	88	88	88	91	91	91
Change from Prior Year		9	0	-1	4	4	0	3	0	0	-1	0	0	-1	0	0	3	0	0
Explanation of Changes		+9 FD FFs		-1 PD Narc -1 BD Off +1 FD Ad Asst	+2 Dispatch +1 PD VAdv +1 BD Clerk	+2 PD Off +1 PW Driver +1 Rec Supv	-1 PW Driver +1 Rec Spec	+1 GG Asst to Admin/ Website Coord. +1 PD Livability + PD ACO Asst			-1 PW Driver			- 4 Dispatchers + 3 FFs			+ Human Resource /PR Officer  + 2 Police Patrol Officers		
Vehicles Added for New Positions				-1	1	2		1									2		
Budget Transfers in from Tourism Funds for FT Positions, including Fringe Benefits										\$ 94,907	\$ 354,362	\$ 345,725	\$ 354,326	\$ 369,001	\$ 779,140	\$ 848,330	\$ 861,994	\$ 920,567	\$ 964,000
										1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst	1 PD Livability 1 PD AC Asst
										2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	2 PD Patrol 3 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs	3 PD Patrol 9 Fire FFs

\*Includes employees who work a regular schedule of at least 30 hours per week. Does not include BSOs.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>City of Isle of Palms</b>											
2	<b>Fund Balance Rollforward</b>				<b>General Fund</b>							
3					Unassigned	Assigned for Beach Maintenance	Committed for Disaster Recovery	Restricted for Beautification	Restricted for General Fund Debt Service	Non-spendable (postage and fuel inventories)	Total	
61	FY15 AUDITED Ending Fund Balance				2,519,557	395,556	2,231,487	61,492	204,770	14,466	5,427,328	
62												
63	FY16 Audited Revenues				8,998,450	1,811	20,093	7,096	671,016		9,698,467	
64	FY16 Audited Transfers				112,212	-	50,000				162,212	
65	FY16 Audited Expenditures				(9,022,202)	-	(8,601)	-	(637,015)		(9,667,818)	
66	FY16 Audited Reservations of Fund Bal				(11,304)					11,304	-	
67	FY16 Audited Ending Fund Balance				2,596,715	397,367	2,292,979	68,588	238,771	25,770	5,620,190	
68												
69	FY17 Audited Revenues				9,494,895	3,042	177,272	7,100	685,044		10,367,353	
70	FY17 Audited Transfers				(133,844)		100,000				(33,844)	
71	FY17 Audited Expenditures				(9,195,339)	-	(202,524)	-	(649,998)	(3,261)	(10,051,122)	
72	FY17 Audited Reservations of Fund Bal				-					-	-	
73	FY17 Audited Ending Fund Balance				2,762,427	400,409	2,367,727	75,688	273,817	22,509	5,902,576	
74												
75	FY18 BUDGET REVENUES				9,259,800	-	18,000	7,500	690,000		9,975,300	
76	<b>FY18 Revenues greater (less) than budget</b>				200,000						200,000	
77	FY18 BUDGET TRANSFERS				939,351	(398,985)					540,366	
78	<b>FY18 Transfers different from budget</b>				(457,395)	(1,424)					(458,819)	
79	FY18 BUDGET EXPENDITURES				(10,241,756)		(5,000)	(15,000)	(639,895)		(10,901,651)	
80	<b>FY18 Expenditures (greater) less than bud</b>				300,000						300,000	
81	FY18 BUDGET RESRV OF FB										-	
82	<b>FY18 ESTIMATED ENDING FB</b>				2,762,427	(0)	2,380,727	68,188	323,922	22,509	5,557,772	
83												
84	FY19 BUDGET DRAFT #2 REVENUES				9,407,250	-	25,000	6,000	695,000		10,133,250	
85	FY19 BUDGET DRAFT #2 TRANSFERS				1,148,099	-					1,148,099	
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(10,611,659)		(5,000)	(15,000)	(629,691)		(11,261,350)	
87	FY19 BUDGET DRAFT #2 RESRV OF FB										-	
88	FY19 BUDGET DRAFT #2 ENDING FB				2,706,117	(0)	2,400,727	59,188	389,231	22,509	5,577,771	
89												
90												
91												
92												
93												
94												
95												
96												
97												
98												
99												

	A	B	C	D	M	N	O	P	V	W	X	Y
1	<b>City of Isle of Palms</b>											
2	<b>Fund Balance Rollforward</b>				<b>Capital Projects Fund</b>							
3					Assigned for General Capital Projects	Assigned for General Drainage and Roads	Assigned for Fire and Public Works vehicle replacement AND BUILDING MAINT	Assigned for 54th-57th Drainage/Drainage Phase II 42nd-52nd	Identified for Undergrounding of Utility Lines	Identified for Radio Replacement & SCBA Equip	Total	
61	FY15 AUDITED Ending Fund Balance				1,773,911	263,068	366,898	424,012		249,666	3,077,555	
62												
63	FY16 Audited Revenues				35,616						35,616	
64	FY16 Audited Transfers				952,442						952,442	
65	FY16 Audited Expenditures				(225,525)	(104,750)	(177,126)	(3,111)			(510,512)	
66	FY16 Audited Reservations of Fund Bal				(655,500)	134,750	258,333	200,000		62,417	-	
67	FY16 Audited Ending Fund Balance				1,880,944	293,068	448,105	620,901		312,083	3,555,101	
68												
69	FY17 Audited Revenues				508,577	-					508,577	
70	FY17 Audited Transfers				1,176,837						1,176,837	
71	FY17 Audited Expenditures				(492,473)	(77,250)		(26,394)	-	(103,170)	(699,286)	
72	FY17 Audited Reservations of Fund Bal				(755,917)	107,250	343,333	200,000	75,000	30,334	-	
73	FY17 Audited Ending Fund Balance				2,317,968	323,068	791,438	794,507	75,000	239,247	4,541,229	
74												
75	FY18 BUDGET REVENUES				23,000			700,000			723,000	
76	<b>FY18 Revenues greater (less) than budget</b>				19,666			(500,000)			(480,334)	
77	FY18 BUDGET TRANSFERS				324,998						324,998	
78	<b>FY18 Transfers different from budget</b>				417,395						417,395	
79	FY18 BUDGET EXPENDITURES				(819,848)	(135,100)	(605,466)	(1,656,868)	(75,000)	(167,500)	(3,459,782)	
80	<b>FY18 Expenditures (greater) less than budget</b>				(151,000)		430,466	1,125,000	75,000	152,500	1,631,966	
81	FY18 BUDGET RESRV OF FB				(659,734)	135,100	283,333	135,967	75,000	30,334	-	
82	<b>FY18 ESTIMATED ENDING FB</b>				1,472,445	323,068	899,771	598,606	150,000	254,581	3,698,472	
83												
84	FY19 BUDGET DRAFT #2 REVENUES				53,000			500,000			553,000	
85	FY19 BUDGET DRAFT #2 TRANSFERS				202,704						202,704	
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(466,601)	(257,038)	(834,954)	(1,125,000)	(75,000)	(187,500)	(2,946,092)	
87	FY19 BUDGET DRAFT #2 RESRV OF FB				(672,099)	257,038	283,333	26,394	75,000	30,334	-	
88	FY19 BUDGET DRAFT #2 ENDING FB				589,450	323,068	348,151	(0)	150,000	97,415	1,508,084	
89												
90												
91												
92												
93												
94												
95												
96												
97												
98												
99												

FY19 spending includes:	
Drainage Phase II	(1,125,000)
Fire ladder truck	(315,000)
Radio replacement	(187,500)
PSB roof replace	(249,500)
Maint priorities (Hill)	(270,454)
Ongoing drainage	(257,038)
	<u>(2,404,492)</u>

	A	B	C	D	Z	AA	AB	AC	AD	AF	AG	AH	AJ	AK	AL	AM	AN	AP	
1	<b>City of Isle of Palms</b>																		
2	<b>Fund Balance Rollforward</b>				<b>Muni A-Tax</b>					<b>Hosp Tax</b>			<b>State A-Tax</b>					<b>Total Tourism</b>	
3					Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Front Beach Infrastruct. Replace	Total	Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehicle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	<b>Total Tourism Related Funds</b>	
61	FY15 AUDITED Ending Fund Balance				1,205,671	185,648	124,834		1,516,153	513,334	-	513,334	1,539,837	185,648	124,834			1,850,319	3,879,806
62																			
63	FY16 Audited Revenues				1,474,209				1,474,209	703,573		703,573	1,683,644					1,683,644	3,861,427
64	FY16 Audited Transfers				(553,252)				(553,252)	(280,629)		(280,629)	(537,773)					(537,773)	(1,371,654)
65	FY16 Audited Expenditures				(753,055)	(88,563)			(841,618)	(308,069)		(308,069)	(808,611)	(88,563)				(897,174)	(2,046,862)
66	FY16 Audited Reservations of Fund Bal				(202,041)	145,833	31,208	25,000	-	(25,000)	25,000	-	(202,041)	145,833	31,208	25,000		-	-
67	FY16 Audited Ending Fund Balance				1,171,531	242,918	156,042	25,000	1,595,491	603,209	25,000	628,209	1,675,056	242,918	156,042	25,000		2,099,016	4,322,717
68																			
69	FY17 Audited Revenues				1,508,028				1,508,028	755,961		755,961	1,731,180					1,731,180	3,995,169
70	FY17 Audited Transfers				(566,814)				(566,814)	(274,162)		(274,162)	(573,442)					(573,442)	(1,414,417)
71	FY17 Audited Expenditures				(885,445)		(51,585)		(937,030)	(237,220)		(237,220)	(1,037,753)		(51,585)			(1,089,338)	(2,263,587)
72	FY17 Audited Reservations of Fund Bal				(228,500)	188,333	15,167	25,000	-	(25,000)	25,000	-	(228,500)	188,333	15,167	25,000		-	-
73	FY17 Audited Ending Fund Balance				998,801	431,251	119,624	50,000	1,599,676	822,789	50,000	872,789	1,566,541	431,251	119,624	50,000		2,167,416	4,639,881
74																			
75	FY18 BUDGET REVENUES				1,414,000				1,414,000	700,200		700,200	1,671,000					1,671,000	3,785,200
76	<b>FY18 Revenues greater (less) than budget</b>				47,000				47,000	65,000		65,000	16,000					16,000	128,000
77	FY18 BUDGET TRANSFERS				(648,067)				(648,067)	(594,723)		(594,723)	(814,449)					(814,449)	(2,057,239)
78	<b>FY18 Transfers different from budget</b>				19,896				19,896	333,393		333,393	35,000					35,000	388,289
79	FY18 BUDGET EXPENDITURES				(1,187,279)	(340,233)	(83,750)		(1,611,262)	(516,330)		(516,330)	(1,756,561)	(340,233)	(83,750)			(2,180,544)	(4,308,136)
80	<b>FY18 Expenditures (greater) less than bud</b>				375,000	215,234	76,250		666,484	80,000		80,000	215,500	215,234	76,250			506,984	1,253,468
81	FY18 BUDGET RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000		-	-
82	<b>FY18 ESTIMATED ENDING FB</b>				820,851	464,585	127,291	75,000	1,487,727	865,329	75,000	940,329	734,531	464,585	127,291	75,000		1,401,407	3,829,463
83																			
84	FY19 BUDGET DRAFT #2 REVENUES				1,456,250				1,456,250	778,000		778,000	1,769,500					1,769,500	4,003,750
85	FY19 BUDGET DRAFT #2 TRANSFERS				(706,189)				(706,189)	(479,677)		(479,677)	(589,519)					(589,519)	(1,775,385)
86	FY19 BUDGET DRAFT #2 EXPENDITURES				(1,198,672)	(417,477)	(83,750)		(1,699,899)	(494,394)		(494,394)	(1,216,789)	(417,477)	(83,750)			(1,718,016)	(3,912,309)
87	FY19 BUDGET DRAFT #2 RESRV OF FB				(198,500)	158,333	15,167	25,000	-	(25,000)	25,000	-	(198,500)	158,333	15,167	25,000		-	-
88	FY19 BUDGET DRAFT #2 ENDING FB				173,740	205,441	58,708	100,000	537,889	644,258	100,000	744,258	499,223	205,441	58,708	100,000		863,372	2,145,519
89																			
90					FY19 spending includes:								FY19 spending includes:						
91					Personnel		(706,189)						Tourism promo					(550,500)	
92					Drainage Phase II		(375,000)			FY19 spending includes:			Personnel					(357,604)	
93					Parking Mgt & Front Beach		(263,092)			Personnel		(273,010)	Front Beach & restrm ops					(281,690)	
94					Fire ladder truck		(157,500)			City wide landscaping		(193,800)	Events					(137,000)	
95					Radio replacement		(83,750)			Marina UST repl		(206,667)	Fire ladder truck					(157,500)	
96					PSB roof replace		(125,000)					(673,477)	Radio replacement					(83,750)	
97					Maint priorities (Hill)		(134,977)						PSB roof replace					(125,000)	
98							(1,845,508)						Maint priorities (Hill)					(134,977)	
99																		(1,828,021)	



