

Ways and Means Committee

5:00 p.m., Tuesday, April 17, 2018

The regular meeting of the Ways and Means Committee was held at 5:00 p.m., Tuesday, April 20, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmember Bell, Buckhannon (arrived late), Ferencz, Kinghorn, Moye, Rice and Smith, Chair Ward, Mayor Carroll, Administrator Tucker, Treasurer Suggs Assistant Administrator Fragoso and Clerk Copeland; a quorum was present to conduct business.

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. Approval of Previous Meeting's Minutes

MOTION: Mayor Carroll moved to approve the minutes of the regular meeting of March 20, 2018; Councilmember Kinghorn seconded and the motion PASSED UNANIMOUSLY.

3. Citizens' Comments

Stephanie Gabosch, Advancement Events Coordinator for the S.C. Aquarium, commented that the 2018 Turtle Trek has been added to the City's list of annual events. She stated that the event was sold out in the two (2) previous events and that fifteen (15) states were represented. The mission of the event is to promote sea turtle conservation, litter-free beaches and community wellness. She thanked the Committee for the City's support and requested support for the sponsorship recommended by ATAX.

4. Financial Statements – City Treasurer Debbie Suggs

A. Financial Statement

The financial statements for review are for the period ending March 1, 2018, which is three quarters ($\frac{3}{4}$) of the way through the fiscal year. She stated that she had added another column to the cover page report that shows the ending fund balance for each fund for the period ending March 31, 2018. General Fund revenues are at seventy percent (70%) of budget; she noted that Property Taxes were ninety-six percent (96%) of budget, and Rental License revenue was at ninety-two percent (92%) of budget. Expenses for all departments were at seventy-one percent (71%) of the General Fund budget. Cash balances were down from FY18 as a result of large payments to Great Lakes Dock and Dredge for the Beach Renourishment Project; the cash balance in the General Fund was approximately the same as in FY17.

B. Tourism Schedules

Only two (2) schedules were included for this meeting because they were the only two (2) with activity in March. The City received a second payment from the Charleston County Accommodations Tax Pass-through of one hundred nine thousand two hundred fifty dollars (\$109,250).

Councilmember Moye asked for an explanation about the reduction in funds over the past two (2) years in the Charleston County Accommodations Pass-through.

Treasurer Suggs stated that the County has apparently changed the way it calculates its payout to the City; at one point, it was a straight percentage of the County accommodations taxes collected from IOP businesses. They changed the calculation when they saw a dip in their projected revenues; she opined that they have left the door open so that, if at the end of the year, they see that their revenues have not been reduced, the City could receive another check. She noted that the County was not obligated to provide these funds to the various revenue producing local governments in the county.

Hospitality Taxes had a strong March collection close to fifty thousand dollars (\$50,000); collections year-to-date were approximately eight percent (8%) ahead of collections in FY17. The Treasurer voiced the opinion that the number might be somewhat inflated since delinquent taxpayers caught up in March.

C. Project Worksheets

For the Beach Restoration Project, the Treasurer stated that the work was complete except for the need to remove some submerged pipe. She reported that the most recent pay application from Great Lakes dock and dredge was for five and a half million dollars (\$5,500,000); she reminded the Committee that City was expecting to receive FEMA money in the amount of approximately two point six million dollars (\$2,600,000) for this project which the City currently has not received. In the meantime, the City will have to piece together the money from the Capital Projects, Beach Restoration Fee and Disaster Recovery Funds.

Relative to the Phase II Drainage Project, the Treasurer reported that expenses paid in March were for legal fees, a pay application from the contractor and an invoice for professional services.

For the Front Beach Renovation and Dune Walkover, the City paid invoices for the second pay application from the contractor, an invoice for construction oversight and various invoices from Nature's Calling for the portable toilets. The project is expected to be completed before the end of the fiscal year.

Invoices for the bulkhead rehabilitation project paid in March were for the second pay application from the contractor and project oversight. This project is also expected to be complete before the end of the fiscal year.

On the replacement of the underground storage tanks, the Treasurer explained that staff had anticipated that the Public Works piece of this project would be completed by the end of the fiscal year, but that is likely not to happen. The tanks have been ordered but will not be delivered until June, so the projects costs have been re-budgeted to FY19.

Referring back to the Beach Renourishment Project, Councilmember Rice asked if the City thought the project would be completed under budget.

Administrator Tucker replied that the project was expected to conclude within the original budget.

5. Old Businesses – None

6. New Business

- A. Recommendation from the ATAX Committee for a sponsorship in the amount of \$10,000 for the S.C. Aquarium Turtle Trek 5K Sunset Beach Run on Saturday, September 29, 2018 at 5:30 pm (Pg. 28, In. 268 – State ATAX, Programs/Sponsorships, \$50,000)

MOTION: Mayor Carroll moved to approve the ATAX sponsorship for 10,000 for the Turtle Trek for the S.C. Aquarium; Councilmember Rice seconded.

Councilmember Moyer questioned that only six hundred ten (610) runners were allowed to the number of participants, and Ms. Gabosch stated that the number was based on the number of vehicles it could manage in its parking lot.

VOTE: The motion PASSED UNANIMOUSLY.

- B. Recommendation from the Public Works Committee to approve up to \$20,000 for the replacement of the white fencing at Oceanside Condominiums (pg. 27, In 190 – Hospitality Tax, Public Works Maintenance and Service Contracts)

MOTION: Councilmember Rice moved to approve the replacement of the white fencing at Oceanside Condominiums; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.

- C. Presentation by the Fire Department related to fire trucks and radios

(Attached is the presentation given by Chief Graham and Battalion Chief Smith of the Fire Department.)

Chief Graham informed the Committee that she had joined the IOP Fire Department in 1985 and that, in 1984, the City had improved its ISO rating from a Class 7 to a Class 5. In 1995, the City had three (3) engines, one (1) seventy-five foot (75 ft.) platform ladder truck and one (1) rescue vehicle; the Department maintained that level of equipment until 2003. A one hundred foot (100 ft.) ladder truck was purchased in 1997; she stated that this truck had “very serious” issues and was out of service about as much as it was in service; it was sold after five (5) years. In 2003, the City purchased a ninety-five foot (95 ft.) platform ladder truck, but Fire Department personnel could not move this truck around the Front Beach area and then purchased a seventy-five foot (75 ft.) ladder truck that was more maneuverable. This ladder truck replaced one (1) pumper.

In 2018, the Isle of Palms Fire Department has a Class 1 rating with two (2) engines, one (1) ninety-five foot (95 ft.) platform, one (1) seventy-five foot (75 ft.) aerial and one (1) rescue truck; the number of apparatus has not changed since 1985.

Battalion Chief Smith said that he would review how personnel are assigned to trucks and how they attack structure fires; all of which is included in the presentation attached to the historical record of the meeting.

Chief Graham reported that, in 2016, the long-range capital plan included the Replacement of one (1) engine in FY19 and the replacement of seventy-five foot (75 ft.) and ninety-five foot (95 ft.) ladder trucks in FY20. Due to concerns about the seventy-five foot (75 ft.) ladder truck, she recommended moving it to FY19 and the engine and nine-five foot (95 ft.) truck to FY20. She told the Committee that, when the City first got the seventy-five foot (75 ft.) truck, it was housed in a tent, and initially the trucks did not even have tents, but sat outside in the elements. In 2016 the truck went through its annual third party testing, the inspector pointed out the frame rails were significantly rusted. When the Chief looked

into having the frame rails fixed, she learned that the repair would cost ninety-seven thousand dollars (\$97,000) and that the truck would be out of service for approximately one (1) year and that the trade-in value had dropped to twenty-five thousand dollars (\$25,000). Pictures of the rusted frame rails are attached to the historical record of the meeting.

Moving forward with a discussion about the need for Fire Department radios, Chief Graham distributed a handout that showed the number and types of radios that each department of the City has presently. (A copy of the handout is attached to the historical record of the meeting.) The radios highlighted in yellow are the radios scheduled to be replaced in the Fire and Police Departments. The Chief stated that she likens her radio to a lifeline or a parachute; she also noted that the Police Department radios were encrypted while the radios for the Fire Department were not. She further explained that the XTS radios failed more quickly for the Fire Department than the Police Department because the Fire Department radios accompany personnel into the ocean; these radios are designed to go into the ocean and, despite the efforts to dry them thoroughly, they have not lasted as long as those for the Police Department. The XTL radios are found in the vehicles and trucks, and the ones in fire trucks have been holding up very well. She opined that the Police Department should keep their handhelds in case they come upon an accident on the way home or go to a shooting because it becomes the officer's lifeline. The Fire Department does not require it, but it also has take-home radios by which individuals are urged to return to the island in case of an emergency or a serious fire. The Fire Department may be required to replace the XTL radios as early as July, but rather than trade them in, they will be refurbished and given to the Public Works and Recreation Departments.

When asked by Councilmember Smith if the newer radios were better protected than the existing ones, Chief Graham said that she had not yet been convinced that was true.

Councilmember Ferencz asked that, considering the shifts, how many radios were in use on the island at any one (1) time if the City were not to be able to afford the replacements asked for in FY19.

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Interim Chief Usry stated that, for the Police Department, the encryption was the key, but they have also be told by Motorola that the radios they are currently carrying will not be able to get parts in eighteen (18) months. She added that, on holidays like July 4th, everyone must have a working radio because personnel are not working in pairs.

- D. Recommendation from the Public Safety Committee to award a contract to Safe Industries in the amount of \$849,500 for one 2018 E-ONE 75 ft. Ladder Truck** (FY18 budget, pg. 52, ln. 82 - \$200,000 for down-payment from reserves in Capital Projects, Muni ATAX and State ATAX; FY19 budget, pg. 41, ln. 58 - \$630,000 from reserves in Capital Projects, Muni ATAX and State ATAX)

MOTION: Councilmember Smith moved to award a contract to Safe Industries as detailed above; Councilmember Kinghorn seconded.

From discussions with Treasurer Suggs, Councilmember Bell has learned that the City has approximately one million six hundred thousand dollars (\$1,600,000) in reserves today, and he expressed a preference for borrowing money for the fire truck and leaving the reserves to spend on drainage issues on the island.

Treasurer Suggs stated that the interest rate the City could hope to get would be three point forty-five percent (3.45%) over a ten year (10 yr.) term with one (1) payment a year at approximately one hundred two thousand dollars (\$102,000).

While money is still cheap, Councilmember Bell repeated his recommendation to make the two hundred thousand dollar (\$200,000) down payment, to find financing while the truck is being built and not to deplete cash. He emphasized that only sixty-four thousand dollars (\$64,000) was in the Marina budget for repairs and only two hundred fifty thousand dollars (\$250,000) was in the budget for drainage.

Having initiated the program of saving for large equipment purchases to have cash when they came due, Councilmember Buckhannon noted that these ladder trucks were in need of replacement years before their useful life should have taken them. In the past when the City was using capital leases to purchase large equipment, the City worked to be able to pay off the leases before they came due to save money on interest.

Chief Graham thought she could keep the engine running an additional year or two if some specific maintenance was done now; she asked for additional money be added to equipment maintenance in the Fire Department to pay for an air system and a hydraulics overhaul on the ninety-five foot (95 ft.) ladder truck.

Administrator Tucker offered a couple of subjects for the Committee to think about, such as (1) the bids have a time limit on them and (2) the fact that the City Code requires that municipal leases require ordinances.

Councilmember Smith thanked Chief Graham and Battalion Chief Smith for their thorough and clearly stated presentation for the Committee.

VOTE: The motion PASSED UNANIMOUSLY.

E. Recommendation from the Real Property Committee to approve up to \$26,400 for plants to be planted on top of the new dunes in the project area to encourage dune growth (pg. 30, ln. 341 – off-shore restoration project contingency)

Motion: Councilmember Rice moved to approve the funding of up to \$26,400 for planting on the dunes in the 2018 project area; Councilmember Buckhannon seconded.

Mayor Carroll asked if the Wild Dunes residents were going to help with the planting since a large part of the project was within the gates.

Administrator Tucker stated that Wild Dunes residents have not be asked to participate more than they already have in the original project; she added that the funds for the plants would be coming from the original project budget and either plants or sand fencing to stabilize the renourishment were contemplated from the beginning of the project. She stated she wanted the Wild Dunes Community Association to spearhead the effort to get volunteers to get all of the plants into the sand.

MOTION: Councilmember Kinghorn suggested offering an incentive program to residents and businesses can request funding for planting in other areas of the island; Mayor Carroll seconded.

Councilmembers Rice and Buckhannon withdrew the motion and second respectively.

The suggestion was made that plantings in the project area come from the project contingency in an amount not to exceed twenty-six thousand four hundred dollars (\$26,400) and that plantings outside the project area be funded from the Beach Preservation Fee Fund.

Vote: The motion PASSED UNANIMOUSLY.

F. Discussion of FY19 Budget

Mayor Carroll stated that, when he looked at the FY19 Budget Summary, he saw a funding gap of four million five hundred eight-three thousand dollars (\$4,583,000), and he asked how that gap was to be bridged.

Chair Ward commented that, when he looked at the fund balance summary page, he saw that the Municipal Accommodations Tax Fund was showing spending one million dollars (\$1,000,000) more than expected revenue.

Treasurer Suggs reminded the Chair that the City has been saving for some of these expenses for several years, and, as Council embraced the savings each year, it must also embrace spending the savings when the asset has met or exceeded its useful life.

At this point, Director Kerr addressed the Committee on behalf of the Planning Commission. In August 2017, the Planning Commission was charged by City Council to study the stormwater problems on the island with a broader and more long-range view, rather than in a reactionary mode. In order to get a broader look, they have met with City staff, the Public Works staff, Charleston County stormwater staff, civil engineer David Stevens, members of the SCDOT staff, and some residents of the affected areas; the Planning Commission is still working on what their strategy will be when presented to City Council. The Commission agrees that, no matter what is done with stormwater on the interior of island, as long as the water is not getting through the outfalls on the back of the island, stormwater will continue to be a problem, and they have focused on that problem. They asked David Stevens for conceptual pricing about what various tasks will cost; permitting through OCRM will be one (1) component since all of the outfalls are now influenced by the tides. The outfalls will require significant design work to ensure the appropriate slope and size to function properly.

The Planning Commission is now concentrating on the three (3) outfalls that are the largest and most significantly under-performing, and they are the outfalls at 30th, 36th and 41st Avenues. A quote from David Stevens for surveying, design, permitting, geo-technical work, bidding and construction administration for those three (3) outfalls is approximately three hundred fifty thousand dollars (\$350,000). The Planning Commission is asking that Council put four hundred thousand dollars (\$400,000) in the FY19 budget with the intention of getting the design and permitting of the three (3) outfalls, and, depending on the comments from the OCRM permitting process, they would like to start construction on a project. In addition, they are asking that the City set aside funds to begin accumulating sufficient funds for the project like the City did with Phases I and II drainage.

Mayor Carroll questioned that the best move the City could make would be to address drainage problems, including the outfalls, at one (1) time and to do so through a referendum.

Director Kerr said that the Planning Commission has also looked forward to construction roughly from 29th Avenue to 37th Avenue, and it will be approximately seven million dollars (\$7,000,000). The discussion about construction was that the work would be phased and done a section at a time.

Councilmember Kinghorn asked if the City should consider a phased referendum since the residents would also want to see how the City would pay for such a large project, or for each section.

Councilmember Ferencz proposed that the City correct the problems at the 30th Avenue outfall to show the citizens that the plan will work and then to consider a referendum for the balance of the work. She also explained that the process to get an OCRM permit was more complicated when applying for new versus applying for a rehabilitation/renovation of existing.

According to Director Kerr, OCRM said that the distinguishing factor between a relatively easy permitting process and a complex and potentially unsuccessful permitting process would be if the ditches were dug from high land; when the ditches go through naturally marsh-like property, they consider the project to need a dredging permit.

Councilmember Kinghorn confirmed that, to reach the four hundred thousand dollars (\$400,000), the Planning Commission was asking for, an additional one hundred fifty thousand dollars (\$150,000) needed to be added to the FY19 budget.

Councilmember Rice recalled that a referendum for drainage was held some number of years ago and that it failed.

Chair Ward thought the problem was much more critical now.

Director Kerr indicated that the problems at the three (3) outfalls were basically the same and would require the same permitting, and he opined that the City would see some economy of scale to survey, design, engineer and permit them together. He added that the permits were good for five (5) years and could be renewed for an additional five (5) years.

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When Councilmember Rice asked whether the Planning Commission had considered updating the Seabrook study, Director Kerr said that they had, but had decided that the effort and time spent would be better used in focusing on the serious problem areas they already knew about.

When the Chair asked how much cash the City was projected to have at June 30, 2019, Treasurer Suggs estimated cash to be at thirteen million dollars (\$13,000,000) with all funds combined. In the Chair's opinion, the reality of the FY19 budget as presented was that, at June 30, 2019, the City would have about half the cash it had at June 30, 2017.

If the consensus was that the budget needed to be cut, Councilmember Bell suggested giving each Department Manager a goal, each Department's expenses must be cut by two percent (2%) for example.

Mayor Carroll stated that he thought the City was "going to have to bite the bullet in the next year;" it was going to have to do the comprehensive drainage study, make a presentation to the public, and it is going to cost money. He also stated that the Isle of Palms has the lowest taxes in the area, but it could not meet the needs of the residents without raising taxes sooner rather than later.

Councilmember Smith suggested that the City should conduct a study to learn how much money it should carry in the Disaster Recovery Fund.

Councilmember Bell reminded the Committee that they had not added any money beyond the sixty-four thousand dollars (\$64,000) already in the budget for the Marina, and, knowing that the ADA issues and safety concerns are real, money has to come from somewhere to address them.

Administrator Tucker stated that the First Reading on the budget was scheduled for the Council meeting of April 24th.

7. Miscellaneous Business

Next Meeting Date: 5:00 p.m., Tuesday, May 15, 2018

8. Executive Session in accordance with S.C. Code Section 30-4-70(a)(1) for a discussion of employment matters.

MOTION: Chair Ward moved to go into Executive Session to discuss personnel matters at 7:25 p.m.; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.

Upon returning to open session at 7:45 p.m., Chair Ward stated that the Committee had not taken a vote or any action while in Executive Session.

9. Adjournment

MOTION: Councilmember Buckhannon moved to adjourn the meeting at 7:46 p.m.; Councilmember Moye seconded and the motion PASSED UNANIMOUSLY.

Respectfully submitted:

Marie Copeland
City Clerk



WHAT The Turtle Trek is the South Carolina Aquarium's 3rd Annual 5k Sunset Beach Run & Kids' Fun Run

WHEN Saturday, September 29, 2018 - Packet Pickup 4:00-5:00pm, Beach Sweep 4:00-5:00pm, Kids Fun Run 5:00pm, 5k Run 5:30pm, After Party & Awards 6:00-9:00pm

WHERE Isle of Palms County Park & the Windjammer

WHO The Turtle Trek has sold out the past two years with 600 runners between the ages of 2-76, representing 15 different states.

WHY The Turtle Trek raises awareness for the Aquarium's sea turtle rescue program and conservation initiatives. All proceeds support our Sea Turtle Care Center.

REGISTRATION 5K and Kids' Fun Run registration includes: t-shirt (unisex, technical shirts), race packet and After Party entry which includes; awards, food and music!

AWARDS Presented to the Top 3 Overall (M/F) and Top 3 in Age Categories (M/F): 1-9, 10-19, 20-29, 30-39, 40-49, 50-59, 60+. Ribbons will be presented to all kids' fun run participants.

MORE INFORMATION For questions or sponsorship information, please contact Stephanie Gabosch at 843-579-8540 or sgabosch@scaquarium.org

Register today: scaquarium.org/turtletrek



Official Sealed Bid Opening
RFB 2018-01 – New 75 ft. Ladder Truck
2:00 p.m., Tuesday, March 27, 2018
Council Chambers of City Hall
1207 Palm Boulevard Isle of Palms, South Carolina

Present: City Administrator Tucker
Assistant City Administrator Fragoso
Fire Chief Ann Graham
City Clerk Marie Copeland

Assistant Administrator Fragoso announced the sealed bid opening of RFB 2018-01 –New 75 ft. Ladder Truck and stated that the bid was properly noticed in accordance with the City's Procurement Code on the City's website and advertised in *The Post and Courier*. The deadline for questions was February 16, 2018, the responses were posted as an addendum on the City's website on February 27, 2018 and the bid opening was extended to 2:00 p.m., Tuesday, March 27, 2018.

<u>Bidder</u>	<u>What the Bid Included</u>	<u>BID</u>
1. Safe Industries 5031 Hwy. 53 Easley, SC 29642	2018 E-ONE 75' Typhoon IIXM Aerial with a Cummins L9 450 HP Engine, a 500 Gallon Booster Tank, a 20 Gallon Foam Tank, a Hale QMAX 1500 GPM Pump, a FoamPro 1600 Foam Ready System and a Harrison 10 KW Generator Package	780,900 (alternate)
Safe Industries	2018 E-ONE 75' Typhoon X Stretch Long Cab Aerial with a Stainless Steel Body, a Cummins L9 450 HP Engine, a 500 Gallon Booster Tank and a Hale QMAX 1500 GPM Pump	849,500 (primary bid)
2. Rosenbauer Firefighting Technology SC Dealer: South Carolina Fire Apparatus 146 Litton Drive Lexington, SC 29073	1 Rosenbauer Custom Chassis, 78' Rear Mount Aerial ladder with Hale 1500 GPM fire pump and 500 gallon water tank	801,769
3. Sutphen Corporation 6450 Eiterman Road Dublin, Ohio 43016	1 Sutphen SL75 – Mid-mount 75' Ladder 1 Sutphen SLR75 – Read-mount 75' Ladder	799,051 799,051 (alternate)

4. Spartan Fire and Emergency Apparatus	1-2019 7010 Enforcer 75' HAL, Cummins L9 450 HP Diesel Engine, Allison 3000 Transmission, Hale 1500 GPM Pump. 500 Gallon Water Tank, 12 volt Side and Rear Scene Lights, High Side Compartments w/Roll-up Doors on DS and PS Built in Accordance to NFPA 1901/2016 Edition and Department Provide RFP Specifications	860,937
319 Southport Road Roebuck, SC 29376		

The bids will be reviewed for compliance with the bid and addendum, and a recommendation of a possible contract will be made at the Public Safety Committee Meeting at 5:00 p.m., Monday, April 9. If a recommendation is made it will go before the Ways and Means Committee at 5:00, Tuesday, April 17 and to City Council at 6:00 P.M., Tuesday, April 24, 2018.

Respectfully submitted:

Marie Copeland
City Clerk

Isle of Palms Fire Department Memorandum

To : Public Safety Committee
From : Chief Graham
Date : 4-4-2018
Re : Recommendation and Justification for Purchase of 75' Ladder Truck

In accordance with the City's procurement code, the City requested sealed bids for RFB 2018.01 (1) New 75' Ladder Truck. The bid opening was held in Council Chambers on March 27, 2018. The City received four (4) sealed bids. The bid tabulation is enclosed.

After thoroughly reviewing all bids for compliance with the bid and addendum instructions and specifications, my recommendation is that the City awards a contract to Safe Industries in the amount of \$849,500 for a 2018 E-ONE 75' Typhoon X Stretch Long Cab Aerial with a Stainless Steel Body, a Cummins L9 450 HP Engine, a 500 Gallon Booster Tank and a Hale QMAX 1500 GPM Pump.

Section 1-10-5(c)(12) of the City's procurement code sets forth certain criteria to be considered, in addition to price, in determining the lowest responsible bidder. Among the criteria included are:

- the reputation and experience of the bidder;
- the quality of performance of previous contracts;
- the quality, availability and adaptability of the supplies to the particular use required;
- the ability of the bidder to provide future maintenance and service;
- the number and scope of conditions attached to the bid; and
- the ability of the bidder to meet the specifications in the bid.

Based on my review of these criteria, I recommend Safe Industries' primary bid as the lowest responsible bidder for the following reasons:

1. Safe Industries primary bid for E-One ladder truck meets the required bid specifications.
2. Safe Industries alternate bid, the lowest bid, does not meet the following specifications:
 - a. The body is aluminum, not stainless steel
 - b. The apparatus does not have air ride suspension
 - c. The fuel tanks are steel, not stainless steel
 - d. Cab configuration not adequate for current needs
 - e. Generator was undersized per specifications
3. Rosenbauer does not meet specifications related to the department's requirement of 2.5:1 safety factor.
4. Sutphen Corporation's specifications lack safety data concerning the aerial components
5. While conducting research, I was unable to find any aerial failures with E-One ladder trucks.
6. The City has had a good safety record with current and past E-One fire apparatus.

7. The City has experienced excellent service for current and past E-One fire apparatus. The City currently owns the following E-One fire equipment:
 - a. 2016 E-One Rescue Truck
 - b. 2009 E-One Pumper
 - c. 2003 E-One Pumper
 - d. 2003 E-One 75' Ladder Truck
 - e. 2003 E-One 95' Ladder Truck with Bucket
8. There are fewer safety concerns for continuity of operations when using the same manufacturer for life safety equipment.
9. E-One teamed up with the REV Group in 2008 and Safe Industries in 2017. E-One is and has been a very successful company with a strong safety record for many years. The merger between E-One and the REV Group has resulted in more engineering support, as well as parts availability. The partnership with Safe Industries has resulted in more accessibility of authorized service personnel in the state of South Carolina at fixed site locations as well as multiple mobile service units.
10. E-One is sole source for all structural components such as cab, chassis, frame rails, aerial device, etc.
11. IOPFD personnel consulted with E-One following several flood events which affected fire departments throughout South Carolina and beyond. Damage from flood water was not isolated to E-One. E-One is adopting a new standard to mitigate damage during high water incidents in the future.
12. Safe Industries is offering a two (2) year manufacturer bumper to bumper warranty, in addition to various long-term warranties offered by E-One. The two (2) year warranty covers preventative maintenance and annual pump test in addition to routine warranty issues.

City of Isle of Palms
Changes in FY18 Budget from Draft #2 (GREEN) to Draft #3 (BLUE)

		Page #	Line #
GENERAL FUND Revenues & Transfers In per GREEN BUDGET	11,459,053		
Additional parking lot revenue due to Palms Hotel agreement	80,000	7	22
Additional recreation program revenues due to increase in some registration fees	16,660	7	26
Reduce transfers in for City Hall PT summer clerical	(19,439)	7	38
Reduce transfers in for FT BSO change to PT	(25,629)	7	37
Increase transfer in for PW Fuel (50% of total which was incr for new position)	500	7	49
GENERAL FUND Revenues & Transfers In per BLUE BUDGET	<u>11,511,145</u>		
GENERAL FUND Expenditures & Transfers Out per GREEN BUDGET	11,459,053		
Add Public Works Assistant Director position, incl fringes, supplies & fuel	103,837	16	149
Add costs for SC Beach Advocates meeting & BS&A User Conference	2,200	9	41
Add Rec part-time wages for Sunday hours	10,765	18	225
Delete part-time summer clerical in City Hall	(19,439)	9	31
Change full-time BSO to part-time	(25,629)	20	292
Reduce coyote management	(12,600)	12	94
Reduce court overtime	(6,285)	19	264
Reduce transfer out to Capital Projects Fund	(757)	20	317
GENERAL FUND Expenditures per BLUE BUDGET	<u>11,511,145</u>		
CAPITAL PROJECTS FUND Revenues & Transfers per GREEN BUDGET	755,704		
Reduce Transfer In from General Fund	(757)	21	14
CAPITAL PROJECTS FUND Revenues & Transfers per BLUE BUDGET	<u>754,947</u>		
CAPITAL PROJECTS FUND Expenditures per GREEN BUDGET	2,946,092		
Add equipment and office space for PWks Assistant Director	25,000	23	46
Add increased cost of ladder truck per recommended bid	9,750	22	39
Add professional fees for island-wide sewer project	50,000	23	47
Add outfall improvements	250,000	23	51
Add rebudget of Public Works underground fuel tank & canopy replacement	170,000	23	50
Delete Rec Trak software upgrade	(26,000)	23	60
CAPITAL PROJECTS FUND Expenditures per BLUE BUDGET	<u>3,424,842</u>		
MUNI ACCOMMODATION TAX FUND Revenues & Transfers per GREEN BUDGET	750,061		
Reduce transfer out due to change from FT to PT BSO	25,629	24	79
Delete transfer out for PT summer clerical in City Hall	19,439	24	84
Increase transfer out for PWks fuel	(500)	24	81
MUNI ACCOMMODATIONS TAX FUND Expenditures per BLUE BUDGET	<u>794,629</u>		
MUNI ACCOMMODATIONS TAX FUND Expenditures per GREEN BUDGET	1,699,899		
Reclass BSO pickup truck to State Atax	(29,000)	25	107
Add replacement of vent and circular saws in Fire Dept	6,500	25	109
Add increased cost of ladder truck per recommended bid	4,875	25	111
Reclass Fire ATV to State Atax	(17,000)	25	111
Reclass Fire pickup truck from Hospitality Tax	34,000	25	111
Add engineering & design of Waterway multi-use path improvements	25,000	25	115
Reclass commercial dumpster service contract to Hospitality Tax	(57,000)	25	116
Add pickup truck for PWks Assistant Director	33,500	25	118
Add rebudget of Public Works underground fuel tank	70,000	25	118
Reclass 50% of repl PWks generator to State Atax	(37,500)	25	118
Delete Rec Trak software upgrade	(5,400)	26	122
MUNI ACCOMMODATIONS TAX FUND Expenditures per BLUE BUDGET	<u>1,727,874</u>		
HOSPITALITY TAX FUND Expenditures per GREEN BUDGET Budget	494,394		
Reclass Police in-car cameras to State Atax	(30,000)	27	170
Reclass Fire pickup truck to Muni Atax	(34,000)	27	173
Reclass commercial dumpster service contract from Muni Atax	57,000	27	176
Reclass Front Beach events from State Atax	33,000	27	184
HOSPITALITY TAX FUND Expenditures per BLUE BUDGET	<u>520,394</u>		
STATE ACCOMMODATIONS TAX FUND Expenditures per GREEN BUDGET	1,718,016		
Reclass BSO pickup truck fr Muni Atax	29,000	28	261
Reclass Fire ATV from Muni Atax	17,000	29	269
Reclass 50% of repl PWks generator from Muni Atax	37,500	29	278
Reclass Police in-car cameras from Hosp Tax	30,000	28	261
Reclass Front Beach Events to Hosp Tax	(33,000)	29	283
Delete duplicate funding of IOP Beach Run	(3,000)	29	283
Add increased cost of ladder truck per recommended bid	4,875	29	269
Add rebudget of Public Works underground fuel tank	70,000	29	278
Add traffic camera at 41st Ave (cost share with Wild Dunes)	5,000	28	259
STATE ACCOMMODATIONS TAX FUND Expenditures per BLUE BUDGET	<u>1,875,391</u>		
BEACH PRESERVATION FEE FUND Expenditures per GREEN BUDGET	565,000		
Add sand scraping/emergency berm replacement (only if needed)	250,000	30	316
BEACH PRESERVATION FEE FUND Expenditures per BLUE BUDGET	<u>815,000</u>		
MARINA FUND Expenditures per GREEN BUDGET	322,100		
Delete advertising	(5,000)	36	40
Add professional fees for engineering & design related to BIG grant	35,000	36	41
MARINA FUND Expenditures per BLUE BUDGET	<u>352,100</u>		

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 29th and 30th 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.

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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 Frago 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.

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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 41st 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 41st 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 the 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 20th 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 20th 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.

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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
Total	16,313,024	-	(19,171,775)	3,880,229	1,021,478

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
	3,149,908

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)

	<i>COST ESTIMATE</i>
<u>STAFF PRIORITIES:</u>	
Facilities and Maintenance Supervisor including vehicle and office space	158,779
PT Admin Assistant in Public Works (no health ins or retirement)	38,799
<u>IN NO PARTICULAR ORDER:</u>	
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 2 PD Patrol 3 Fire FFs	1 PD Livability 1 PD AC Asst 2 PD Patrol 3 Fire FFs	1 PD Livability 1 PD AC Asst 2 PD Patrol 3 Fire FFs	1 PD Livability 1 PD AC Asst 2 PD Patrol 3 Fire FFs	1 PD Livability 1 PD AC Asst 3 PD Patrol 9 Fire FFs	1 PD Livability 1 PD AC Asst 3 PD Patrol 9 Fire FFs	1 PD Livability 1 PD AC Asst 3 PD Patrol 9 Fire FFs	1 PD Livability 1 PD AC Asst 3 PD Patrol 9 Fire FFs	1 PD Livability 1 PD AC Asst 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	City of Isle of Palms											
2	Fund Balance Rollforward				General Fund							
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	FY18 Revenues greater (less) than budget				200,000						200,000	
77	FY18 BUDGET TRANSFERS				939,351	(398,985)					540,366	
78	FY18 Transfers different from budget				(457,395)	(1,424)					(458,819)	
79	FY18 BUDGET EXPENDITURES				(10,241,756)		(5,000)	(15,000)	(639,895)		(10,901,651)	
80	FY18 Expenditures (greater) less than bud				300,000						300,000	
81	FY18 BUDGET RESRV OF FB										-	
82	FY18 ESTIMATED ENDING FB				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	City of Isle of Palms											
2	Fund Balance Rollforward				Capital Projects Fund							
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	FY18 Revenues greater (less) than budget				19,666			(500,000)			(480,334)	
77	FY18 BUDGET TRANSFERS				324,998						324,998	
78	FY18 Transfers different from budget				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	FY18 Expenditures (greater) less than bud				(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	FY18 ESTIMATED ENDING FB				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							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) (2,404,492)					
91												
92												
93												
94												
95												
96												
97												
98												
99												

	A	B	C	D	Z	AA	AB	AC	AD	AF	AG	AH	AJ	AK	AL	AM	AN	AP
1	City of Isle of Palms																	
2	Fund Balance Rollforward				Muni A-Tax				Hosp Tax			State A-Tax					Total Tourism	
3					Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehcle 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 vehcle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds
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	FY18 Revenues greater (less) than budget				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	FY18 Transfers different from budget				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	FY18 Expenditures (greater) less than bud				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	FY18 ESTIMATED ENDING FB				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)				Personnel				(357,604)	
93					Parking Mgt & Front Beach				(263,092)				Front Beach & restrm ops				(281,690)	
94					Fire ladder truck				(157,500)				Events				(137,000)	
95					Radio replacement				(83,750)				Fire ladder truck				(157,500)	
96					PSB roof replace				(125,000)				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)	

	A	B	C	D	AC	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB
1	City of Isle of Palms															
2	Fund Balance Rollforward					Bch Preserve		Victims		Marina						Grand Total City
3						1% Beach Preservation Fee		Legally Obligated for Victims' Services		Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging	Total Marina		
61	FY15 AUDITED Ending Fund Balance					425,227		15,226		396,203	4,348,130	63,000	62,477	4,869,810		17,694,952
62																
63	FY16 Audited Revenues					966,214		19,600		398,025				398,025		14,979,349
64	FY16 Audited Transfers							(14,000)		268,000				268,000		(3,000)
65	FY16 Audited Expenditures					(83,894)		(1,068)		(219,405)	(138,633)			(358,038)		(12,668,192)
66	FY16 Audited Reservations of Fund Bal									(559,000)	440,000	-	119,000	-		-
67	FY16 Audited Ending Fund Balance					1,307,547		19,757		283,822	4,649,497	63,000	181,477	5,177,796		20,003,108
68																
69	FY17 Audited Revenues					978,176		10,551		428,566				428,566		16,288,393
70	FY17 Audited Transfers					-		(14,000)		282,425				282,425		(3,000)
71	FY17 Audited Expenditures					(64,541)		(2,738)		(219,138)	(123,782)			(342,920)		(13,424,194)
72	FY17 Audited Reservations of Fund Bal									(303,120)	303,120	-	-	-		-
73	FY17 Audited Ending Fund Balance					2,221,183		13,571		472,555	4,828,835	63,000	181,477	5,545,867		22,864,307
74																
75	FY18 BUDGET REVENUES					968,200		14,003		406,738				406,738		15,872,441
76	FY18 Revenues greater (less) than budget					47,000										(105,334)
77	FY18 BUDGET TRANSFERS					(1,272,993)		(14,000)		803,890				803,890		(1,674,978)
78	FY18 Transfers different from budget					(798,576)				(333,393)				(333,393)		(785,104)
79	FY18 BUDGET EXPENDITURES					(533,775)		(1,773)		(132,625)	(139,547)			(272,172)		(19,477,289)
80	FY18 Expenditures (greater) less than bud					223,500										3,408,934
81	FY18 BUDGET RESRV OF FB					-		-		(731,500)	656,500	75,000	-	-		-
82	FY18 ESTIMATED ENDING FB					854,539		11,801		485,665	5,345,788	138,000	181,477	6,150,930		20,102,978
83																
84	FY19 BUDGET DRAFT #2 REVENUES					1,020,000		10,003		427,496				427,496		16,147,499
85	FY19 BUDGET DRAFT #2 TRANSFERS					-		(14,000)		435,582				435,582		(3,000)
86	FY19 BUDGET DRAFT #2 EXPENDITURES					(565,000)		(1,900)		(197,100)	(125,000)			(322,100)		(19,008,751)
87	FY19 BUDGET DRAFT #2 RESRV OF FB					-		-		(888,523)	920,000	150,000	(181,477)	-		-
88	FY19 BUDGET DRAFT #2 ENDING FB					1,309,539		5,904		263,120	6,140,788	288,000	-	6,691,908		17,238,726
89																
90										FY18 net spending includes:						
91										UST replacement				534,750	(206,667)	328,083
92										Debt Service				305,220	(228,915)	76,305
93														839,970	(435,582)	404,388
94																
95																
96																
97																
98																
99																

City of Isle of Palms
FY19 Budget Recommendations by Committee
For Discussion at Budget Workshop #2

Recreation Committee - April 3, 2018

Revenues

Increase youth athletics non-resident registration fees by \$25	6,660
Increase Camp summer shine resident fees from \$65 to \$85 and non-resident fees an additional \$25	10,000
Total Proposed Revenues	16,660

Expenses

Increase part-time wages as part of the initiative to open the Rec Center on Sundays	10,000
Cover cost of rental/parking fee for 2018 Farmers' Market	1,200
Total Proposed Expenses	11,200

Other ideas raised by individual Council members and/or staff

Defer the online registration software and server	(31,400)
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Public Works Committee - April 4, 2018

Revenues

Expenses

Update comprehensive drainage study	200,000
Professional fees related to island wide-sewer project	50,000
Drainage outfall improvements	250,000
Design and engineering for improved Waterway Blvd. multi-use path	25,000
Assistant Public Works Director for Maintenance and Facilities (includes fringes, vehicle and office space)	158,779
Administrative Assistant (includes fringes)	38,799
Total Proposed Expenses	722,578

Accommodations Tax Advisory Committee - April 4, 2018

Other Ideas

FY19 ATAX Budget approved

**City of Isle of Palms
FY19 Budget Recommendations by Committee
For Discussion at Budget Workshop #2**

Personnel Committee - April 5, 2018

Revenues

Expenses

Assistant Public Works Director for Maintenance and Facilities (includes fringes, vehicle and office space)

158,779

Total Proposed Expenses

158,779

Other ideas raised by individual Council members and/or staff

Public Safety Committee - April 9, 2018

Revenues

Expenses

Other ideas raised by individual Council members and/or staff

Increasing fines and enforcement

Real Property Committee - April 10, 2018

Revenues

Expenses

Other ideas raised by individual Council members and/or staff

Permitting for IOP Marina Docks per BIG grant **(Note 1)**

Evaluate professional services budget to accommodate City Real Estate Attorney

Dog tag sales- \$25 for non-residents

Increase loading zone violation fines

Increase enforcement of littering

Non-resident fee for City special events and festivals

Message board at Mt. Pleasant end of IOP Connector

**City of Isle of Palms
FY19 Budget Recommendations by Committee
For Discussion at Budget Workshop #2**

Create fund for Waterway and Palm Blvd. improvements and encourage resident donations and labor

Re-arrange budget expenses so that Hospitality Tax Fund expenses better align as being beneficial to the businesses that generate the revenue

Consider garbage collection user fees (\$100 per year for 3,050 homes)	305,000
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Consider franchise fees. Example - A 1% franchise on water and sewer = \$45,000	45,000
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Consider increasing existing stormwater fee or adding a City stormwater management fee

Island wide dumpster service (commercial)	(57,000)
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Note 1

Obligation requires a final plan to be in place, all permits secured (OCRM and USACE in this case), and other compliance actions completed. These actions include things such as tribal consultations, state historic preservation office consultation, and a Section 7 consultation with NOAA/National Marine Fisheries. While some of these may occur as a matter of course during permitting, others do not. The Section 7 is a formal consultation of National Marine Fisheries dealing with potential impacts to endangered species. This often DOES NOT occur during permitting, but must be complete to obligate the grant. This particular process (Section 7) can take up to 12 months, but can run concurrently with permitting.

Waiting until FY 20 (July 1, 2019 - June 30, 2020) to budget for permitting could put the City close to the BIG obligation due date if the permitting and obligation process takes the expected 1 year. There will be some work beyond the permitting and compliance work mentioned above that has to occur with obligation as well: signing a legal agreement with SCDNR for the funds, recording a federal interest on the property, etc.

City of Isle of Palms

FY18 BLUE Budget Summary - Dollars in Thousands

	General Fund	Capital Projects Fund	Tourism Funds	Beach Preserve Fund	All Other Gov't Funds	Marina Fund*	Total
REVENUES	10,205	553	4,004	1,020	50	427	16,259
TRANSFERS IN/(OUT)	1,104	202	-1,731		-11	436	0
FIXED EXPENSES:							
Wages/Fringes/PW Temps	8,377						8,377
Debt Service	722		217			305	1,244
Vehicle Maint & Fuel	373						373
Utilities	424		83		1	1	508
Maint & Service (no Hill Rpt)	278	142	121			65	605
Insurance	303		6			94	403
Supplies/Rents/Misc	533		214		6	9	762
Tourism Promo (primarily CVB)			577				577
PROJECTS IN PROGRESS:							
Drainage Phase II		1,125	375				1,500
UST Replacement		170	140			620	930
NET REVENUES REMAINING	300	-682	541	1,020	32	-231	980
REMAINING EXPENSES:							
Non-Capital Tools & Equip	13	76	72				160
Hill Report Maint (incl PSB roof)		532	520				1,052
PW Asst Director office		25					25
City Wide Landscaping			194				194
PSB Generator Move W/ Day Tank		30	20				50
Festivals & Events incl Fireworks			84		15		99
Atax Sponsorship Placeholder			50				50
Undergrounding Utility Lines		75					75
Contracted Services:							
IT	50						50
Commercial Dumpsters			57				57
Beach Trash Removal			104				104
Post-storm sand scraping				250			250
Public Restroom Cleaning & Attendant			69				69
Other Contracted Services	16		35				51
Legal & Professional:							
Legal	119			10		10	139
Professional - sewer proj		50					50
Professional - marina BIG						35	35
Professional - bch monitoring				275			275
Professional - all other	103	18	56			8	185
Capital Outlay:							
Fire Ladder Truck		325	325				650
Radios		188	168				355
Passenger Vehicles		33	262				295
Dune Walkovers & Mobi Mat				280			280
Other Capital Outlay		131	377				508
Drainage - Eadies & small projs		257					257
Drainage - outfall improvements		250					250
SUBTOTAL REMAINING EXP	300	1,988	2,392	815	15	53	5,563
NET REVENUE/(EXPENSE)	0	-2,670	-1,851	205	17	-284	-4,583

SPECIFIC RESERVES ON HAND FOR FY19 SPENDING:							
Drainage Phase II		599					599
Ladder truck		325	325				650
Radios		188	168				355
Gen drainage contingency (for outfalls)		250					250
Marina UST replacement						181	181
Hill Report maint		270	270				540
PSB Roof		250	250				500
		1,881	1,012	0	0	181	3,074

City of Isle of Palms South Carolina

Fiscal Year Operating Budget DRAFT #3
July 1, 2018 - June 30, 2019

Including

General Fund (Fund #10)

Capital Projects Fund (Fund #20)

Municipal Accommodations Tax Fund (Fund #30)

Hospitality Tax Fund (Fund #35)

State Accommodations Tax Fund (Fund #50)

Marina Enterprise Fund (Fund #90)

Ratified: _____

**City of Isle of Palms
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	A	B	C	D	E	F	G	H	I	J	K	L
1	City of Isle of Palms											
2	Fund Balance Rollforward				General Fund							
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	FY18 Revenues greater (less) than budget				200,000						200,000	
77	FY18 BUDGET TRANSFERS				939,351	(398,985)					540,366	
78	FY18 Transfers different from budget				(457,395)	(1,424)					(458,819)	
79	FY18 BUDGET EXPENDITURES				(10,241,756)		(5,000)	(15,000)	(639,895)		(10,901,651)	
80	FY18 Expenditures (greater) less than bud				300,000						300,000	
81	FY18 BUDGET RESRV OF FB										-	
82	FY18 ESTIMATED ENDING FB				2,762,427	(0)	2,380,727	68,188	323,922	22,509	5,557,772	
83												
84	FY19 BUDGET DRAFT #3 REVENUES				9,503,910	-	25,000	6,000	695,000		10,229,910	
85	FY19 BUDGET DRAFT #3 TRANSFERS				1,104,288	-					1,104,288	
86	FY19 BUDGET DRAFT #3 EXPENDITURES				(10,664,507)		(5,000)	(15,000)	(629,691)		(11,314,198)	
87	FY19 BUDGET DRAFT #3 RESRV OF FB										-	
88	FY19 BUDGET DRAFT #3 ENDING FB				2,706,118	(0)	2,400,727	59,188	389,231	22,509	5,577,772	
89												
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19								Disaster Recovery		20,000	
91									All Other General Fund		-	
92											20,000	
93												
94												
95												
96												
97												
98												
99												
100												
101												

	A	B	C	D	M	N	O	P	V	W	X	Y
1	City of Isle of Palms											
2	Fund Balance Rollforward				Capital Projects Fund							
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	FY18 Revenues greater (less) than budget				19,666			(500,000)			(480,334)	
77	FY18 BUDGET TRANSFERS				324,998						324,998	
78	FY18 Transfers different from budget				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	FY18 Expenditures (greater) less than bud				2,338		430,466	1,125,000	75,000	152,500	1,785,304	
81	FY18 BUDGET RESRV OF FB				(659,734)	135,100	283,333	135,967	75,000	30,334	-	
82	FY18 ESTIMATED ENDING FB				1,625,783	323,068	899,771	598,606	150,000	254,581	3,851,810	
83												
84	FY19 BUDGET DRAFT #3 REVENUES				53,000			500,000			553,000	
85	FY19 BUDGET DRAFT #3 TRANSFERS				201,947						201,947	
86	FY19 BUDGET DRAFT #3 EXPENDITURES				(685,600)	(507,038)	(844,704)	(1,125,000)	(75,000)	(187,500)	(3,424,842)	
87	FY19 BUDGET DRAFT #3 RESRV OF FB				(672,099)	257,038	283,333	26,394	75,000	30,334	-	
88	FY19 BUDGET DRAFT #3 ENDING FB				523,031	73,068	338,400	(0)	150,000	97,415	1,181,915	
89												
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19										(2,669,895)	
91												
92												
93												
94												
95												
96												
97												
98												
99												
100												
101												

	A	B	C	D	Z	AA	AB	AC	AD	AF	AG	AH	AJ	AK	AL	AM	AN	AP
1	City of Isle of Palms																	
2	Fund Balance Rollforward				Muni A-Tax					Hosp Tax			State A-Tax					Total Tourism
3					Restricted for Tourism -Related Activities	Identified for Fire & Public Works vehcle 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 vehcle repl & BUILD MAINT	Identified for Radio Replacement & SCBA Equip	Identified for Front Beach Infrastruct. Replace	Total	Total Tourism Related Funds
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	FY18 Revenues greater (less) than budget				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	FY18 Transfers different from budget				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	FY18 Expenditures (greater) less than bud				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	FY18 ESTIMATED ENDING FB				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 #3 REVENUES				1,456,250				1,456,250	778,000		778,000	1,769,500				1,769,500	4,003,750
85	FY19 BUDGET DRAFT #3 TRANSFERS				(661,621)				(661,621)	(479,677)		(479,677)	(589,519)				(589,519)	(1,730,817)
86	FY19 BUDGET DRAFT #3 EXPENDITURES				(1,221,772)	(422,352)	(83,750)		(1,727,874)	(520,394)		(520,394)	(1,369,289)	(422,352)	(83,750)		(1,875,391)	(4,123,659)
87	FY19 BUDGET DRAFT #3 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 #3 ENDING FB				195,208	200,566	58,708	100,000	554,482	618,258	100,000	718,258	346,723	200,566	58,708	100,000	705,997	1,978,737
89																		
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19								(933,245)			(222,071)					(695,410)	(1,850,726)
91																		
92					FY19 spending includes:									FY19 spending includes:				
93					Personnel (706,189)									Tourism promo (550,500)				
94					Drainage Phase II (375,000)					FY19 spending includes:				Personnel (357,604)				
95					Parking Mgt & Front Beach (263,092)					Personnel (273,010)				Front Beach & restrm ops (281,690)				
96					Fire ladder truck (162,375)					City wide landscaping (193,800)				Events (101,000)				
97					Radio replacement (83,750)					Marina UST repl (206,667)				Fire ladder truck (162,375)				
98					PSB roof replace (125,000)					(673,477)				Radio replacement (83,750)				
99					Maint priorities (Hill) (134,977)									PSB roof replace (125,000)				
100					(1,850,383)									Maint priorities (Hill) (134,977)				
101														(1,796,896)				

	A	B	C	D	AC	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
1	City of Isle of Palms														
2	Fund Balance Rollforward					Bch Preserve		Victims		Marina					
3						1% Beach Preservation Fee		Legally Obligated for Victims' Services		Unrestricted	Invested in Capital Assets, Net of Related Debt	Assigned for Marina Enhancements	Assigned for General Marina Improves/UST replace/Dredging	Total Marina	
61	FY15 AUDITED Ending Fund Balance					425,227		15,226		396,203	4,348,130	63,000	62,477	4,869,810	
62															
63	FY16 Audited Revenues					966,214		19,600		398,025				398,025	
64	FY16 Audited Transfers							(14,000)		268,000				268,000	
65	FY16 Audited Expenditures					(83,894)		(1,068)		(219,405)	(138,633)			(358,038)	
66	FY16 Audited Reservations of Fund Bal									(559,000)	440,000	-	119,000	-	
67	FY16 Audited Ending Fund Balance					1,307,547		19,757		283,822	4,649,497	63,000	181,477	5,177,796	
68															
69	FY17 Audited Revenues					978,176		10,551		428,566				428,566	
70	FY17 Audited Transfers					-		(14,000)		282,425				282,425	
71	FY17 Audited Expenditures					(64,541)		(2,738)		(219,138)	(123,782)			(342,920)	
72	FY17 Audited Reservations of Fund Bal									(303,120)	303,120	-	-	-	
73	FY17 Audited Ending Fund Balance					2,221,183		13,571		472,555	4,828,835	63,000	181,477	5,545,867	
74															
75	FY18 BUDGET REVENUES					968,200		14,003		406,738				406,738	
76	FY18 Revenues greater (less) than budget					47,000									
77	FY18 BUDGET TRANSFERS					(1,272,993)		(14,000)		803,890				803,890	
78	FY18 Transfers different from budget					(798,576)				(333,393)				(333,393)	
79	FY18 BUDGET EXPENDITURES					(533,775)		(1,773)		(132,625)	(139,547)			(272,172)	
80	FY18 Expenditures (greater) less than bud					223,500									
81	FY18 BUDGET RESRV OF FB					-		-		(731,500)	656,500	75,000	-	-	
82	FY18 ESTIMATED ENDING FB					854,539		11,801		485,665	5,345,788	138,000	181,477	6,150,930	
83															
84	FY19 BUDGET DRAFT #3 REVENUES					1,020,000		10,003		427,496				427,496	
85	FY19 BUDGET DRAFT #3 TRANSFERS					-		(14,000)		435,582				435,582	
86	FY19 BUDGET DRAFT #3 EXPENDITURES					(815,000)		(1,900)		(227,100)	(125,000)			(352,100)	
87	FY19 BUDGET DRAFT #3 RESRV OF FB					-		-		(888,523)	920,000	150,000	(181,477)	-	
88	FY19 BUDGET DRAFT #3 ENDING FB					1,059,539		5,904		233,120	6,140,788	288,000	-	6,661,908	
89															
90	CHANGE IN FUND BAL = NET REVENUE/(EXPENSE) for FY19					205,000		(5,897)						510,978	
91															
92										FY18 net spending includes:					
93										UST replacement					
94										Debt Service					
95															
96															
97															
98															
99															
100															
101															

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	
1		City of Isle of Palms		Actual	Budgeted	12 Months	Budgeted								
2	Account #	Account Description		FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes							
4	General Fund Revenues											Calculate Approximate Value of 1 Mill:			
5	103100.4001	Property Taxes from Operating Millage		3,618,976	3,650,000	3,654,569	3,660,000	Based on 12 months actual				Prop Tax Budget - Ops		\$ 3,660,000	
6	103100.4003	Property Taxes from Debt Service Millage		682,377	690,000	694,519	695,000	Based on 12 months actual.				Prop Tax Budget - DSvc		695,000	
7	103100.4002	Loc Option Sales Tax		731,540	715,000	749,014	750,000	Based on 12 months actual.				L.O.S.T. Budget		750,000	
8	103210.4005	Telecommunication Lic Fees		22,356	24,000	22,507	23,000	Based on 12 months actual.						5,105,000	
9	103210.4006	Business Lic Fees		1,162,359	1,095,000	1,215,283	1,215,000	Based on 12 months actual. Does not include potential WD project.				Divide by total millage rate		24.70	
10	103210.4007	Insurance Lic Fees		657,872	636,000	657,689	658,000	Based on 12 months actual.				Approx value of 1 Mill		\$ 206,680	
11	103210.4008	Public Utilities Fees		814,753	830,000	820,013	820,000	% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video).							
12	103210.4009	Building Pmts & Fees		302,871	262,000	301,117	301,000	Based on 12 months actual. Does not incl 1-time revenues associated with potential Wild Dunes project							
13	103210.4010	Animal License Fees		1,780	1,900	1,805	1,800	Revenues from dog tags. Based on 12 months actual							
14	103210.4011	Residential Rental License Fees		493,866	510,000	476,308	476,000	Business license fee charged on short and long term residential rentals. Based on 12 months actual.							
15	103210.4013	Transportation Network Company Fee		6,406	5,000	7,696	8,000	New revenue source related to businesses like Uber.							
16	103400.4075	Court Generated Rev		263,440	275,000	197,816	225,000	Criminal, traffic & parking fines collected. Based on 12 mos actual plus add'l fines from hourly parking Lot A							
17	103450.4106	Intergovernmental Transfers		14,656	-	-	-	FY17 amount related to communications reimbursement from Sullivan's Island.							
18	103450.4111	Grant Revenue		152,298	-	234,081	-	Prior year amounts relate to FEMA reimbursements for Hurricane Matthew losses							
19	103450.4115	State Shared Funds		94,653	100,000	92,710	93,000	Transfers from SC State Treasurer per SC State Law. Based on 12 months actual							
20	103450.4117	State Shared \$ - Alcohol Sunday Sales Permits		49,400	45,000	51,200	51,000	Paid by island businesses that sell alcohol on Sunday. Based on last 4 qtrly payments received							
21	103500.4501	Miscellaneous Revenue		2,678	900	14,780	2,000	prior year amounts incl FOIA reimbursements, candidates fees that likely will not recur in FY19							
22	103500.4502	Parking Lot Revenue		317,838	320,000	324,639	405,000	Based on 12 months actual plus add'l revenue related to hotel parking							
23	103500.4504	Sales of Assets		3,678	1,000	7,473	12,500	50% of estimated proceeds from sale of old ladder truck							
24	103500.4505	Interest Income		16,657	15,000	25,759	26,000	Based on 12 months actual.							
25	103500.4506	Recreation Dept Instructor's Income		164,584	166,000	180,375	170,000								
26	103500.4507	Recreation Dept Program Income		91,709	100,000	92,405	108,660	Based on 12 months actual plus increase in some program registration fees							
27	103500.4509	Kennel Revenues		77	100	56	100	Based on 12 months actual.							
28	103500.4511	State Accom Tax Transfer		114,897	112,000	116,529	116,750	General Fund % of quarterly State Accommodations Tax payments. Based on 12 mos actual							
29	103500.4514	Parking Meter Revenue		389,645	387,000	372,926	373,000								
30	103500.4515	Cart Purchase Revenue		3,975	4,000	4,350	4,000	Sales of additional garbage rollcarts (all residences get 1 free)							
31	103500.4516	Alarm Permit Revenue		1,790	1,500	1,840	1,800								
32	103500.4517	Breach Inlet Ramp Key Sales		2,000	2,400	2,100	2,100								
33	103500.4518	Residential Parking Guest Booklets		810	1,000	165	200								
34	103500.4525	Tree Replacement Collections		7,100	7,500	6,625	6,000								
35	TOTAL GENERAL FUND REVENUES			10,187,039	9,957,300	10,326,348	10,204,910	2.5% Increase over FY18 budget							
37	Transfer In fr Muni Afee for Beach Svc Officers			101,193	136,183	201,193	136,626	includes 10 seasonal BSOs for year-round beach parking management							
38	Transfer in fr Muni Afee for Summer PT Clerical help in City Hall				19,896	-	-								
39	Transfer in fr Muni Afee for Police Patrol Officers			64,496	69,548	69,548	72,787								
40	Transfer in fr Muni Afee for Firefighters			240,840	260,352	260,352	272,708								
41	Transfer In fr Hosp Tax for Police Livability Officer & PT ACO			126,616	126,694	-	132,046	FY19 Budgeted transfers cover the same number of positions as in FY18							
42	Transfer In fr Hosp Tax for Police Patrol Officers			64,496	69,548	69,548	72,787								
43	Transfer in fr Hosp Tax for Firefighters			60,210	65,088	65,088	68,177								
44	Transfer in fr State Atax for summer weekend PT Fire			5,521	11,615	5,521	12,109								
45	Transfer in fr State Atax for Firefighters			240,840	260,352	260,352	272,708								
46	Transfer in fr State Atax for Police Patrol Officers			64,496	68,985	68,985	72,787								
47	Transfer in fr Victims Fund for a portion of Vict Adv/Detective			14,000	14,000	14,000	14,000								
48	Transfer In fr Muni AFee, for 75% of Pworks Temp Labor			134,664	133,088	234,664	150,000								
49	Transfer In fr Muni Afee, for 50% of Pworks Vehicle Fuel & Oil			25,621	29,000	25,621	29,500			Tourism-related transfers-in equate to approximately 6.82 Mills (1,306,235-14,000+116,750)/206,680					
50	103900.4901		Subtotal Transfers In	1,142,993	1,264,349	1,274,872	1,306,235								
52	GENERAL FUND REVENUES & TRANSFERS IN			\$ 11,330,032	\$ 11,221,649	\$ 11,601,220	\$ 11,511,145	2.6% Increase over FY18 budget							

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
6			Mayor and Council											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000							
9	General	104010.5004	FICA Expense	1,301	1,301	1,301	1,301							
10	General	104010.5005	Retirement Expense	1,272	1,492	1,053	2,475	SCRS rate is 14.56%, up 1% from FY18.						
11	General	104010.5006	Group Health Insurance	42,633	43,205	47,911	87,398	current rates + 5.4% incr effective 1/1/19. Increased participation by Council in FY19						
12	General	104010.5007	Workers Compensation	399	474	440	475	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
13	General	104010.5010	Print and Office Supplies	658	500	934	700							
14	General	104020.5014	Membership & Dues	50	50	-	50	Municipal Assoc membership for Mayor						
15	General	104020.5015	Meetings & Seminars	6,651	9,000	11,459	9,000	Annual MASC conference, videographer for meetings, workshop meals.						
16	General	104020.5016	Vehicle Fuel	-	250	-	250							
17	General	104020.5021	Telephone & Cable	2,977	3,672	2,892	3,672							
18	General	104020.5062	Insurance	1,999	2,038	1,999	2,038	Public officials liability & employee bond for Mayor.						
19	General	104020.5079	Miscellaneous	4,504	4,500	4,448	4,500							
20	General	104020.5088	Citizens' Services	2,319	20,429	21,072	22,000	Includes AirMedCare coverage for island residents						
21														
22		Total Mayor and Council		\$ 81,762	\$ 103,911	\$ 110,510	\$ 150,859							
23			Change from Prior Year				45%	Increase/(Decrease) from FY18 budget.						
24														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19								
3															
4	General Fund Expenditures														
5															
25															
26															
27			General Government												
28															
29	General	104110.5001	Salaries & Wages	420,062	464,726	462,516	484,563	2.2% COLA and 2% merit pool effective January 2019.							
30	General	104110.5002	Overtime Wages	11,073	8,895	17,653	9,278								
31	General	104110.5003	Part-time Wages	337	18,423	956	-								
32	General	104110.5004	FICA Expense	31,385	37,641	35,240	37,779	7.65% of Salaries							
33	General	104110.5005	Retirement Expense	51,332	64,223	58,617	71,903	SCRS rate is 14.56%, up 1% from FY18.							
34	General	104110.5006	Group Health Insurance	32,743	38,083	41,579	43,490	current rates + 5.4% increase effective 1/1/19.				(19,439)			
35	General	104110.5007	Workers' Compensation	5,247	5,200	5,517	5,370	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.							
36	General	104120.5009	Debt Service Principal	518,000	526,000	520,000	536,000	60% of Rec Bond, 100% of PSB Bond and 40% of FS2 Bond							
37	General	104120.5010	Printing & Office Supplies	10,783	10,000	13,693	11,000	increased based on actual							
38	General	104120.5011	Debt Service Interest	215,389	203,349	211,400	185,754	60% of Rec Bond, 100% of PSB Bond and 40% of FS2 Bond							
39	General	104120.5013	Bank Service Charges	6,171	6,500	6,195	7,000	increased based on actual							
40	General	104120.5014	Membershiop & Dues	5,734	5,985	5,371	5,985	See attached note.							
41	General	104120.5015	Meetings & Seminars	6,410	6,000	8,051	8,200	Added hosting of SC Beach Advocates Mtg and BS&A User Conference							
42	General	104120.5016	Vehicle Fuel & Oil	1,432	1,750	1,597	1,750								
43	General	104120.5020	Electricity & Gas	3,673	4,000	4,265	4,000								
44	General	104120.5021	Telephone & Cable	9,878	10,952	10,865	10,952								
45	General	104120.5022	Water & Sewer	1,670	2,120	1,795	2,120								
46	General	104120.5025	Non-capital Tools & Equipment	1,075	1,250	1,256	1,250								
47	General	104120.5026	Maint & Service Contracts	23,021	38,935	23,010	41,335	See attached note.							
48	General	104120.5027	Machinery & Equipment Repair	-	1,000	23	1,000								
49	General	104120.5044	Cleaning & Sanitary Supplies	1,758	2,000	1,588	2,000								
50	General	104120.5049	Medical & Lab	446	800	393	800								
51	General	104120.5061	Advertising	6,972	7,600	6,010	7,600	covers all legal notice and FOIA requirements.							
52	General	104120.5062	Insurance	19,143	21,662	22,070	22,745	50% of property, liability and flood on City Hall Building. Incl key employee bonds.							
53	General	104120.5063	Rents & Leases	8,423	10,700	7,803	10,700	Copier lease (\$9,000), postage meter (\$1,400), post office box (\$300)							
54	General	104120.5064	Employee Training	20,944	83,968	38,194	103,000	includes provision for tuition reimbursement for all employees in good standing who submitted requests							
55	General	104120.5065	Professional Services	27,334	38,520	36,090	62,520	See attached note. Added \$24,000 for personnel searches							
56	General	104120.5067	Contracted Services	-	-	-	50,000	Contracted IT service. Technology Solutions estimate is \$29,000 + est. add'l hours (15 hrs/month incl)							
57	General	104120.5068	Election Expenses	-	1,000	10,513	-	no municipal election in FY19							
58	General	104120.5079	Miscellaneous & Contingency	12,169	17,910	15,540	19,110	See attached note. Added \$1,200 to rent County Park lot for free parking during Farmers Mkts							
59															
60		Total General Government		1,452,603	\$ 1,639,192	\$ 1,567,799	\$ 1,747,204								
61			Change from Prior Year				7%	Increase/(Decrease) from FY18 budget.							
62															
63															
64															
65															
66															

Cell: H40

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000

Sam's Club/Costco \$115

SC City/County Managers Assn. \$100x2=\$200

Intl. City Managers Assn. \$2000

GFOA = \$160

Post & Courier = \$400

SC Assoc of CPAs \$300

American Shore & Beach Preservation Assoc \$250

SC Beach Advocates \$500

SC DOT subscription for lookups of road and rights of way ownership \$60

Cell: H47

Comment: Gen Gov't, Maint & Service Contracts:

Monthly cleaning, shared 50/50 with Building Dept = \$3,600

Typewriter maintenance (2) \$200

Elevator maintenance contract \$1,750 (up from \$1,700 last yr)

Computer software maintenance \$8,200 (up from \$7,800 last yr)

\$160 for extended warranty/maint new HVAC

\$300 qtrly cleaning of AC filters

\$125 termite bond renewal

\$200 monthly pest spraying

\$15,000 use of Tree Fund revenues (for beautification of public property as directed by City Council).

\$284 Chas County stormwater fee

\$86 Chas County disposal fee

\$430 Gateway and Sonicwall security software, split between depts

\$3000 Hurricane shutter maintenance, all City Hall windows (up from \$750 in FY17)

\$700 Internet cloud backup (Carbonite Business Premier) for Gen Gov't

\$1000 provision for HVAC repairs

\$3,000 undesignated (in past years this has covered plumbing repairs, lighting repairs, interior painting, carpet cleaning, replacement state and US flags, small carpentry jobs, repairs to lock on safe, repairs to door locks/combo changes, etc)

\$1300 Adobe Acrobat Pro DC subscription for City Hall (up \$400 fr FY18)

Add \$2000 to replace City Hall door locks

Cell: H55

Comment: Gen Gov't, Professional Services:

Financial auditing services \$23,000 + \$3950 for potential mandatory Single Audit

Flexible benefits plan admin (SHP) \$1000

Equifax credit monitoring \$750

SCLLR annual elevator inspection fee \$70

MASC Unemployment Compensation Svc Fee \$200

Background checks on prospective employees (including all PT Rec staff/summer counselors) $75 \times \$36 = \2700

Ongoing costs related to codification (Municode) \$2,750

Lowcountry Drug Screening admin fee \$100

Misc videography for events and insurance records \$1500

Digitize historical records located in City Hall \$1500

Added \$24,000 in FY19 for personnel searches (2 positions)

Undesignated \$1000

Cell: H58

Comment: Gen Gov't, Miscellaneous & Contingency:

Charleston Chaplaincy \$1,000

Holly Reynolds \$2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.

Miscellaneous \$2,000

Annual appreciation event \$11,000

Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500

Refreshments for meetings \$750

Tide tables from DHEC OCRM \$160

Added \$1,200 to rent County Park lot for free Farmers Mkt parking

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
67			Police Department											
69	General	104410.5001	Salaries & Wages	1,261,563	1,422,137	1,352,047	1,478,735	2.2% COLA and 2% merit pool effective January 2019.						
70	General	104410.5002	Overtime Wages	138,565	122,721	138,557	127,011							
71	General	104410.5003	Part-time Wages	3,861	-	5,148	-							
72	General	104410.5004	FICA Expense	105,093	118,182	112,028	122,840							
73	General	104410.5005	Retirement Expense	192,481	243,229	219,556	268,842	PORS rate is 17.24%. SCRS rate is 14.56%. Both are up 1% from FY18.						
74	General	104410.5006	Group Health Insurance	177,128	211,860	195,757	218,320	current rates + 5.4% increase effective 1/1/19.						
75	General	104410.5007	Workers' Compensation	60,877	72,876	66,899	75,866	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
76	General	104420.5010	Printing & Office Supplies	14,776	14,000	15,101	14,000							
77	General	104420.5014	Membership & Dues	1,542	2,500	1,432	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat						
78	General	104420.5015	Meetings & Seminars	12,505	2,000	5,529	2,000							
79	General	104420.5016	Vehicle Fuel & Oil	61,582	75,000	76,795	80,000	increased based on actual.						
80	General	104420.5017	Vehicle Maintenance	35,661	46,000	37,514	46,000							
81	General	104420.5020	Electricity & Gas	30,017	31,000	31,873	32,000							
82	General	104420.5021	Telephone & Cable	63,262	66,153	54,302	67,833	see attached note.						
83	General	104420.5022	Water & Sewer	4,148	5,300	5,698	6,000	increased based on actual.						
84	General	104420.5025	Non-capital Tools & Equipment	2,327	2,000	955	2,000							
85	General	104420.5026	Maint & Service Contracts	43,716	67,499	54,773	77,659	see attached note.						
86	General	104420.5027	Machinery & Equipment Repair	4,960	8,500	6,293	8,500	Repairs to in-car cameras and radar units and batteries for portable radios						
87	General	104420.5041	Uniforms	19,902	20,715	23,834	20,715	incls taser batteries & uniform shirts w/ ballistic vests worn outside uniform						
88	General	104420.5044	Cleaning & Sanitary Supplies	1,772	1,750	1,881	1,750							
89	General	104420.5049	Medical & Lab Supplies	3,846	4,000	3,661	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.						
90	General	104420.5062	Insurance	65,919	73,162	62,919	76,820	50% of property, liability, flood and undergrnd storage tank for PSB. Auto liab incr.						
91	General	104420.5063	Rents & Leases	3,328	3,300	2,826	3,300	copier operating lease.						
92	General	104420.5064	Employee Training	11,222	8,980	12,950	8,980							
93	General	104420.5065	Professional Services	11,108	85,500	4,925	5,500	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees. FY18 incl \$80,000 for IT services						
94	General	104420.5067	Contracted Services	350	5,000	5,125	15,000	increased expense related to coyote management						
95	General	104420.5079	Miscellaneous & Contingency	3,854	3,250	4,564	3,250							
96	General	104420.5081	Canine Kennel Expenses	412	1,000	808	1,000							
97		Total Police Department		2,335,777	\$ 2,717,614	\$ 2,503,750	\$ 2,770,421							
98			Change from Prior Year				2%	Increase/(Decrease) from FY18 budget						
99														
100														
101														
102														
103														
104														
105														
106														
107														
108														
109														

Cell: H82

Comment: Police Dept Telephone & Cable:

Monthly cellular - $\$270 \times 12 = \$3,240$

Monthly wireless cards - $\$40 \times 7 \times 12 = \$3,360$ (up from \$2,880 in FY18)

Monthly NCIC line - $\$112 \times 12 = \$1,344$

Monthly data & phone - $\$1100 \times 12 = \$13,200$ (up \$100/mo from FY18)

Monthly Chas Co radio fee - $\$38 \times 60 \text{ radios} \times 12 \text{ mos} = \$27,360$

Monthly ATT Pro Regionals State network for NCIC access - $\$450 \times 12 = \$5,400$

Annual ASE encryption (inter-agency security ethernet line) for secure data transfer with CCCD = \$13,677

Monthly Verizon data charge for 1 tablet = $\$21 \times 12 = \252

Cell: H85

Comment: Police Department Maintenance & Service Contracts:

pest mgt = $(\$16 \times 12) + \250 annual termite inspection = \$430

security system = $\$100 \times 4$ (evidence room) + $\$100 \times 4 = \800

NCIC annual maintenance = \$700

Enterpol annual maintenance = \$15,380 (up \$750 from FY18) (records mgt, dispatch, livability, LOTUS notes, CAD and RMS)

elevator maint = $\$1,100 \times 4 = \$4,400$ (up \$400 fom FY18)

MDT Visinet (silent dispatching system) license = $\$1465 \times 6 \text{ MDTs} = \$8,790$ (up \$5250 from FY18)

walkie radio maint = $\$10 \times 29 \times 12 \text{ mos} = \$3,480$

in-car radio maint = $\$11 \times 27 \times 12 \text{ mos} = \$3,564$

housekeeping service = $\$500 \times 12 = \$6,000$

stormwater fee (50% of PSB) = \$350

HVAC maintenance - \$3,200

generator maintenance - \$505 (split 50/50 w/ Fire Dept)

hood inspection \$300

50% of cost to pressure wash PSB \$1,500

Gateway and Sonicwall security software, split between depts \$430

Fire alarm system inspection \$175

Sonitrol panic alarm for Interview Room 2 \$440

Annual software maintenance for Notes Traveler (req'd by Criminal Justic Info Sys (CJIS)) \$500

Annual network securty monitoring service (incls firewall and VPN) \$2,700

Annual maintenance on surveillance system, previously covered under warranty \$1,200

Chalk for marking lines to designate parking (\$1,500)

Power DMS accreditation software subscription for electronic CALEA submissions \$1,700 (up \$200 from FY18)

International Assoc of Chiefs of Police Network (IACPNET) annual fee \$875

Survey Monkey annual fee for accreditation citizen survey \$250

Extended maintenance contracts for 4 in-car cameras (will expand as these are replaced) and computer server that services in-car and body-worn cameras \$3000

Monthly service to perform computer network backup by Huber & Assoc $\$370 \times 12 = \$4,440$

Software interface between state e-citation program and Police RMS (report mgt system) - \$3,500 inital cost plus \$750 annual support and maintenance

Add Intrusion PRevention Service (IPS) mandated by Chas County Consol Dispatch \$3800

general maint = \$3,000 - in past years this has covered small carpentry jobs, electrical and phone repairs/wiring changes, fire extinguisher maintenance, typewriter repairs, interior painting, computer network maintenance, lock repairs, hurricane shutter repairs, and plumbing repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
110			Fire Department											
111														
112	General	104510.5001	Wages and Salaries	1,600,542	1,650,080	1,599,963	1,684,761	2.2% COLA and 2% merit pool effective January 2019.						
113	General	104510.5002	Overtime Wages	334,068	297,593	333,027	303,083							
114	General	104510.5003	Part-time Wages	24,594	20,000	15,791	19,748							
115	General	104510.5004	FICA Expense	148,125	150,527	146,856	153,581	7.65% of Salaries						
116	General	104510.5005	Retirement Expense	284,061	318,676	283,946	345,196	PORS rate is 16.24%. SCRS rate is 13.56%. Both are up 1% from FY18.						
117	General	104510.5006	Group Health Insurance	242,054	264,262	246,249	279,329	current rates plus 5.4% effective 1/1/19						
118	General	104510.5007	Workers' Compensation	77,439	86,079	84,619	87,979	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
119	General	104520.5010	Printing & Office Supplies	4,931	6,500	5,933	6,500							
120	General	104520.5014	Membership & Dues	2,191	2,300	2,121	2,300	NFPA, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshals.						
121	General	104520.5015	Meetings & Seminars	-	500	31	500							
122	General	104520.5016	Vehicle Fuel & Oil	17,264	19,000	16,990	19,000	based on \$2.40/gal UNL & \$2.10/gal Diesel.						
123	General	104520.5017	Vehicle Maintenance	72,219	70,000	43,332	70,000	incls 1 major PM each year + 3 routine (oil change, etc).						
124	General	104520.5020	Electricity & Gas	42,074	44,500	45,661	44,500							
125	General	104520.5021	Telephone & Cable	57,403	63,056	58,164	63,456	see attached note.						
126	General	104520.5022	Water & Sewer	9,266	10,600	10,978	10,600							
127	General	104520.5025	Non-capital Tools & Equipment	5,524	4,700	4,642	4,700							
128	General	104520.5026	Maint & Service Contracts	56,918	65,675	48,557	66,675	see attached note.						
129	General	104520.5027	Machinery & Equipment Repair	9,020	10,000	10,546	10,000							
130	General	104520.5041	Uniforms	14,649	20,000	15,767	20,000							
131	General	104520.5044	Cleaning & Sanitary Supplies	3,799	4,000	4,236	4,000							
132	General	104520.5049	Medical & Lab Supplies	17,939	15,000	17,843	17,000	Includes medical supplies, tools for EMT services and annual physicals for all personnel						
133	General	104520.5062	Insurance	94,179	101,687	109,118	106,771	50% of prop, liab, flood & undrgrnd storage tank at PSB, 100% for FS#2. Auto liab incr.						
134	General	104520.5063	Rents & Leases	1,583	2,500	1,431	2,500	Copier/equipment. Reduced based on actual						
135	General	104520.5064	Employee Training	10,558	10,000	12,853	10,000							
136	General	104520.5065	Professional Services	6,052	6,000	4,793	6,000							
137	General	104520.5079	Miscellaneous & Contingency	6,629	6,000	4,805	6,000							
138	General	104520.5080	Volunteer Fire Points	1,219	2,000	721	1,500							
139														
140		Total Fire Department		3,144,301	\$ 3,251,235	\$ 3,128,973	\$ 3,345,679							
141		Change from Prior Year					3%	Increase/(Decrease) from FY18 budget.						
142														
143														
144														
145														
146														

Cell: H125

Comment: Fire Dept Telephone & Cable:

Monthly cellular - $\$250 \times 12 = \$3,000$

Monthly wireless cards - $\$38 \times 10 \times 12 = \$4,560$

Monthly Nuvox data & phone - $\$1840 \times 12 = \$22,080$

Monthly Chas Co radio fee - $\$38 \times 58 \text{ radios} \times 12\text{mos} = \$26,448$ (up from \$25,992 in FY17)

Metro ethernet line for secure data transfer with CCCD (\$7,172)

Monthly service for 1 tablet ($\$21 \times 12 = \252)

Add MDM Mgt for mobile data terminals ($\$50 \times 8 = \400)

Cell: H128

Comment: Fire Department Maintenance & Service Contracts:

pest mgt $\$16 \times 37/\text{month} = \636

bay door svc contract ($\$440 \text{ PSB} + \330 FS2) $\times 4 = \$3,080$

alarm monitoring svc both stations = \$515

Firehouse reporting software maintenance = \$2,400 + \$2,500 new IOP share of Firehouse records mgt administrator at Chas Co Consolidated Dispatch

generator maint = $\$505 + \$1010 = \$1,515$

elevator maint = $(\$320 \times 4) + (\$715 \times 4) = \$4,140$

mandatory \$3,750 5yr rupture valve test on all elevators as required by LLR ($\$2500 \times 1.5 \text{ elevators}$)

SIFD or Mt. Pleasant training facility maint = \$1,000

walkie radio maint = $\$10 \times 49 \times 12\text{mos} = \$5,880$

mobile radio maint - $\$11 \times 10 \times 12\text{mos} = \$1,320$

MDT Visinet (silent dispatching system) license = $\$708 \times 8 \text{ MDTs} = \$5,664$

sprinkler sys maint = \$525

hood and wet riser inspection= \$500

HVAC maint = $\$2725$ (50% of PSB) + $\$2700$ for FS2 = \$5,230

weekly housekeeping = $\$377.50 \times 12 = \$4,530$

stormwater fee = \$350 (1/2 of estimated PSB) + \$ FS2 \$260

gateway and Sonicwall security software, split between depts = \$430

pressure wash exterior (Sta 2 \$800 + 50% of PSB \$1,000) = \$1,800

fire inspection sys subscription service (Mobile Eyes) = \$2,500

AED maintenance = \$2700

maint contract on "jaws of life" equipment \$800

fire alarm system inspection \$525

surveillance system maint \$630

\$4,755 annual subscription service on NFPA/OSHA compliance software

\$2,500 to repaint PSB lobby and other areas as needed

\$340 for preventative maint on 2 gear extractors (industrial washing machines for gear)

\$1900 for onsite annual pump testing

Added for FY19 \$1000 for ESO medical software suggested partnership by Consol Dispatch

general maint = \$3,000 to cover HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
147			Public Works Department											
149	General	104610.5001	Wages and Salaries	505,434	518,274	518,130	603,167	2.2% COLA and 2% merit pool effective January 2019. Added 1 FT Assistant Director						
150	General	104610.5002	Overtime Wages	14,437	13,535	17,197	13,593							
151	General	104610.5004	FICA Expense	39,198	40,683	40,330	47,182	7.65% of Salaries						
152	General	104610.5005	Retirement Expense	60,179	72,113	64,507	89,800	SCRS rate is 14.56%. Up 1% from FY18						
153	General	104610.5006	Group Health Insurance	66,112	68,284	67,054	79,164	current rates plus estimated 5.4% increase effective 1/1/19						
154	General	104610.5007	Workers' Compensation	31,766	35,865	35,143	41,721	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
155	General	104620.5010	Printing & Office Supplies	587	1,000	753	3,000							
156	General	104620.5014	Membership & Dues	462	500	417	500							
157	General	104620.5015	Meetings & Seminars	-	250	-	250							
158	General	104620.5016	Vehicle Fuel & Oil	51,241	58,000	53,203	59,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
159	General	104620.5017	Vehicle Maintenance	66,547	85,000	84,719	85,000							
160	General	104620.5020	Electricity & Gas	74,256	86,900	75,318	86,900	Incls some streetlights. Incls new NPDES wash-down facility.						
161	General	104620.5021	Telephone & Cable	10,797	10,952	11,361	10,952							
162	General	104620.5022	Water & Sewer	1,927	1,700	7,576	8,000	increased based on actual. Additional water usage due to new wash station						
163	General	104620.5025	Non-capital Tools & Equipment	4,368	2,000	1,169	2,000							
164	General	104620.5026	Maint & Service Contracts	2,348	9,700	7,244	9,700							
165	General	104620.5027	Machinery & Equipment Repair	7,034	4,000	8,866	7,000	increased based on actual						
166	General	104620.5041	Uniforms	7,161	7,000	8,613	9,000	replacement tshirts & hats, weekly uniform service, increased based on actual						
167	General	104620.5044	Cleaning & Sanitary Supplies	2,585	3,500	2,598	3,500							
168	General	104620.5049	Medical & Lab Supplies	2,774	3,500	2,896	3,500	incls safety gloves and glasses and random drug screens for CDL drivers.						
169	General	104620.5054	Street Signs	2,444	4,000	1,703	4,000	only covers replacements for street name signs						
170	General	104620.5062	Insurance	31,754	37,861	40,618	39,754	includes property, liability, underground fuel tank and flood. Auto liab incr.						
171	General	104620.5063	Rents & Leases	147	250	463	500	rental of the welding gas tank.						
172	General	104620.5064	Employee Training	-	300	-	300	most training for PW employees happens in-house at no cost.						
173	General	104620.5065	Professional Services	1,630	2,000	1,700	2,000	annual testing of underground storage tanks (\$625) and annual DHEC UST fee (\$800). Added backflow test.						
174	General	104620.5066	Temporary Labor	179,551	177,450	200,264	200,000	increased based on actual. Added hours for weekly pressure washing of front beach compactor.						
175	General	104620.5067	Contracted Services	568	1,000	568	1,000	provision for fees for yard debris taken to 4B dumpsite in Mt. Pleasant. Also covers community Shred Day(s)						
176	General	104620.5079	Miscellaneous & Contingency	1,256	1,000	270	1,000	for instance, locks, batteries, repl plants and mailboxes, cold weather covers for irrigation, de-icer						
177	General	104620.5089	Garbage Cart Procurement	7,541	7,800	9,718	10,000	increased based on actual.						
178		Total Public Works		1,174,105	\$ 1,254,417	\$ 1,262,397	\$ 1,421,483							
179			Change from Prior Year				13%	Increase/(Decrease) from FY18 budget.						
180														
181														
182														
183														
184														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
185			Building and Planning Department											
186														
187	General	104710.5001	Wages and Salaries	240,650	245,883	245,734	245,845	2.2% COLA and 2% merit pool effective January 2019.						
188	General	104710.5002	Overtime Wages	354	1,409	682	1,306							
189	General	104710.5004	FICA Expense	17,742	18,918	17,964	18,907	7.65% of Salaries						
190	General	104710.5005	Retirement Expense	28,179	33,533	29,593	35,985	SCRS rate is 14.56%. This is up 1% from FY18.						
191	General	104710.5006	Group Health Insurance	34,279	34,489	39,790	42,279	current rates plus 5.4% increase effective 1/1/19						
192	General	104710.5007	Workers' Compensation	2,815	2,880	3,072	2,972	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
193	General	104720.5010	Printing & Office Supplies	9,979	12,500	8,733	12,500							
194	General	104720.5014	Memberships & Dues	662	1,000	742	1,000							
195	General	104720.5015	Meetings & Seminars	15	1,000	312	1,000	covers attendance at Business License Officers Association meetings						
196	General	104720.5016	Vehicle Fuel & Oil	3,890	4,000	4,434	4,500	based on \$2.40/gal UNL & \$2.10/gal Diesel						
197	General	104720.5017	Vehicle Maintenance	221	1,000	72	1,000							
198	General	104720.5020	Electricity & Gas	3,673	4,000	4,265	4,000							
199	General	104720.5021	Telephone & Cable	5,395	5,352	5,181	5,352							
200	General	104720.5022	Water & Sewer	1,480	1,600	1,605	1,600							
201	General	104720.5025	Non-capital Tools & Equipment	38	300	22	300							
202	General	104720.5026	Maint & Service Contracts	7,436	7,500	8,232	7,500	pest control, housekeeping, HVAC svc, generator maint, hurricane shutter maint, general maint as needed						
203	General	104720.5027	Machinery & Equipment Repair	-	500	-	500							
204	General	104720.5041	Uniforms	362	500	498	500							
205	General	104720.5044	Cleaning & Sanitary Supplies	417	500	393	500							
206	General	104720.5049	Medical & Lab	121	100	142	100							
207	General	104720.5062	Insurance	8,704	9,085	8,769	9,539	Includes 50% of property, liability and flood on City Hall Building.						
208	General	104720.5063	Rents & Leases	464	800	489	800	copier rent, reduced based on actual						
209	General	104720.5064	Employee Training	1,612	1,300	818	1,300							
210	General	104720.5065	Professional Services	6,187	70,500	7,349	20,500	computer softwr program support (\$3,000), flood letter (\$3,000) & BOZA & Plan Commission legal svcs (\$4,500 total, \$1,000 of which is training). \$5,000 for special projs and \$5,000 for services requested by the Planning Commission (i.e. analysis of septic vs sewer system). FY18 budget incl \$50,000 for contract building maint mgr.						
211	General	104720.5079	Miscellaneous & Contingency	311	500	370	500							
212														
213		Total Building & Planning		374,984	\$ 459,149	\$ 389,259	\$ 420,286							
214			Change from Prior Year				-8%	Increase/(Decrease) from FY18 budget.						
215														
216														
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218														
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220														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
221			Recreation Department											
223	General	104810.5001	Wages and Salaries	345,866	349,457	344,184	359,585	2.2% COLA and 2% merit pool effective January 2019.						
224	General	104810.5002	Overtime Wages	17,608	17,838	10,807	18,226							
225	General	104810.5003	Part-time Wages	184,353	207,400	195,843	217,400	Staff for games, wknds, events, grnds & maint, camps, scorekpers, etc., increased for Sunday hours						
226	General	104810.5004	FICA Expense	39,804	43,964	40,545	45,534	7.65% of Salaries						
227	General	104810.5005	Retirement Expense	42,493	53,195	44,013	57,921	SCRS rate is 14.56%, including a 1% increase.						
228	General	104810.5006	Group Health Insurance	58,833	56,699	56,521	65,256	current rates plus 5.4% increase effective 1/1/19						
229	General	104810.5007	Workers' Compensation	12,391	13,427		13,699	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
230	General	104820.5010	Printing & Office Supplies	10,519	10,500	9,231	10,500							
231	General	104820.5014	Memberships & Dues	1,337	1,600	1,202	1,600							
232	General	104820.5015	Meetings & Seminars	1,381	2,000	953	2,000							
233	General	104820.5016	Vehicle Fuel & Oil	2,760	4,000	3,187	4,000							
234	General	104820.5017	Vehicle Maintenance	433	2,000	1,680	2,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
235	General	104820.5020	Electricity & Gas	34,600	37,000	37,236	37,000							
236	General	104820.5021	Telephone & Cable	15,567	13,992	17,665	17,000							
237	General	104820.5022	Water & Sewer	4,023	4,240	3,767	4,240							
238	General	104820.5025	Non-capital Tools & Equipment	1,767	1,800	981	1,800							
239	General	104820.5026	Maint & Service Contracts	45,164	38,600	41,238	38,600	expenses related to cardio equip, ballfield lights, HVAC, playground.						
240	General	104820.5027	Machinery & Equipment Repair	2,746	2,500	580	2,500							
241	General	104820.5041	Uniforms	1,739	1,950	1,847	1,950							
242	General	104820.5044	Cleaning & Sanitary Supplies	5,296	4,750	5,471	4,750							
243	General	104820.5049	Medical & Lab Supplies	675	800	786	800							
244	General	104820.5062	Insurance	40,200	42,200	37,990	44,310	includes property, liability and flood. Current rates + 2% (12% for Flood).						
245	General	104820.5063	Rents & Leases	2,856	3,700	2,657	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.						
246	General	104820.5064	Employee Training	1,674	2,300	1,167	2,300	Seminars, workshops and employee wellness program.						
247	General	104820.5065	Professional Services	105	115	105	115							
248	General	104820.5079	Miscellaneous & Contingency	2,305	3,500	2,980	3,500							
249	General	104830.5088	5 & Under Groups	605	750	579	750							
250	General	104830.5091	Programs	2,543	3,000	2,218	3,000	Includes gymnastics, tennis, TKD, exercise, fencing, etc.						
251	General	104830.5092	Special Activities/Events	22,278	24,500	23,485	24,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Half Rubber.						
252	General	104830.5093	Summer Camps	12,631	14,500	11,366	14,500							
253	General	104830.5095	Theme Activities	1,084	2,000	1,279	2,000	Includes children's holiday workshops and activites						
254	General	104830.5097	Adult Sports	12,905	14,000	14,832	14,000							
255	General	104830.5098	Youth Sports	30,006	35,000	31,118	35,000							
256	General	104830.5099	Keenagers	2,424	3,000	4,003	3,000							
257		Total Recreation Department		960,969	\$ 1,016,277	951,517	\$ 1,057,036							
258			Change from Prior Year				4%	Increase/(Decrease) from FY18 budget.						
259														
260														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
261			Judicial and Legal											
262														
263	General	104910.5001	Wages and Salaries	63,473	64,068	66,197	67,114	2.2% COLA and 2% merit pool effective January 2019.						
264	General	104910.5002	Overtime Wages	7,426	2,946	9,936	3,070							
265	General	104910.5003	Part-time Wages	15,441	18,000	15,000	18,000	Includes a provision for substitute judge if necessary						
266	General	104910.5004	FICA Expense	6,502	6,504	6,694	6,746	7.65% of Salaries						
267	General	104910.5005	Retirement Expense	9,902	11,528	10,417	12,840	SCRS rate is 14.56%						
268	General	104910.5006	Group Health Insurance	6,135	6,265	6,192	6,510	current rates plus 5.4% increase effective 1/1/19						
269	General	104910.5007	Worker's Compensation	248	288	266	312	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
270	General	104920.5010	Printing & Office Supplies	3,873	4,500	3,428	4,500							
271	General	104920.5014	Memberships & Dues	82	200	82	200							
272	General	104920.5015	Meetings & Seminars	684	800	378	800							
273	General	104920.5021	Telephone & Cable	3,816	3,540	3,635	3,450							
274	General	104920.5025	Non-capital Tools & Equipment	614	800	603	800							
275	General	104920.5026	Maint & Service Contracts	3,480	6,800	3,060	6,800	includes annual maintenance on JEMS system and online payment system.						
276	General	104920.5062	Insurance	566	584	576	613							
277	General	104920.5064	Employee Training	1,193	2,000	1,378	2,000							
278	General	104920.5065	Professional Services	98,959	189,000	114,223	125,000	Includes most legal fees for the City, court software programming assistance and court security.						
279	General	104920.5079	Miscellaneous & Contingency	509	850	458	850							
280														
281		Total Judicial and Legal		222,904	\$ 318,673	242,524	\$ 259,605							
282			Change from Prior Year				-19%	Increase/(Decrease) from FY18 budget.						
283														
284														
285														
286														
287														
288														
289														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months Ending 2/28/18	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18		FY 2018-19							
3														
4	General Fund Expenditures													
5														
290			Parking Department (includes BSOs and parking lot staff)											
291														
292	General	105710.5001	Full-time Wage				-							
293	General	105710.5002	Overtime Wages	3,449	3,504	960	3,421							
294	General	105710.5003	Part-time Wages	85,750	116,820	61,668	117,451	Approx 10 Beach Service Officers						
295	General	105710.5004	FICA Expense	6,824	9,205	4,794	9,247	7.65% of Salaries						
296	General	105710.5005	Retirement Expense	280	-	19	-							
297	General	105710.5006	Group Health Insurance	-	-	35	-							
298	General	105710.5007	Workers' Compensation	4,891	6,654	4,978	6,507	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
299	General	105720.5010	Printing & Office Supplies	-	-	-	-							
300	General	105720.5013	Bank Service Charges	-	-	-	-							
301	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-							
302	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget						
303	General	105720.5027	Machinery & Equipment Repair	-	-	-	-							
304	General	105720.5062	Insurance	-	-	-	-							
305	General	105720.5079	Miscellaneous & Contingency	-	-	-	-							
306														
307														
308		Total Parking Meter Dept		101,193	136,183	72,455	136,626							
309			Change from Prior Year				0%	Increase/(Decrease) from FY18 budget.						
310														
311														
312														
313		TOTAL GENERAL FUND EXPENDITURES		9,848,598	\$ 10,896,651	\$ 10,229,181	11,309,198							
314		3.8% Increase/(Decrease) from FY18 budget.												
315														
316		General Fund Transfers Out:												
317		103900.5901	To Capital Projects - Budget	576,837	324,998	1,026,837	201,947							
318		103900.5901	To Capital Projects - year end gains	600,000	-	600,000	-							
319		103900.5901	To Disaster Recovery - year end gains	100,000		100,000								
320														
321		GENERAL FUND EXP & TRANSFERS OUT		\$ 11,125,435	\$ 11,221,649	\$ 11,956,018	11,511,145							
322		Change from Prior Year 3% Increase/(Decrease) from FY18 budget.												
323														
324		GEN FUND REVENUES & TRANSFERS IN		\$ 11,330,032	11,221,649	\$ 11,601,220	11,511,145							
325		Change from Prior Year 3% Increase/(Decrease) from FY17 budget.												
326														
327		GENERAL FUND SURPLUS / (DEFICIT)		\$ 204,597	\$ (0)	\$ (354,798)	0.00							

General Fund Revenues10,204,910.00Page 5

Transfers to General Fund1,306,234.71Page 5

General Fund Expenditures(11,309,197.53)Page 18

Transfers out of Gen Fund(201,947.17)Page 18

Balanced budget = 00.00

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
4	Capital Projects Fund Revenues												
5													
6	203450.4106	Intergovernment Revenues	471,200	-	471,200	-	FY17 revenue related to stormwater funds received for Pub Works wash station						
7	203450.4111	Grant Income	-	700,000	-	513,000	\$500,000 Rural Infrastructure Grant for Drainage Phase II + \$13,000 Rec grants						
8	203500.4501	Miscellaneous Revenue	8,099	-	82,099	-							
9	203500.4505	Interest Income	29,278	23,000	42,666	40,000							
10	203500.4512	Proceeds from Bonds	-										
11													
12	TOTAL CAPITAL PROJ REVENUES			723,000	595,965	553,000							
13													
14	203900.4901	Transfers IN from Gen Fund		324,998	1,626,837	201,947							
15													
16	TOTAL CAPITAL PROJ TRANSFERS			324,998	1,626,837	201,947							
17													
18	TOTAL CAPITAL PROJ REV NET OF TRANSFERS			1,047,998	2,222,802	754,947							
19													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
20	Capital Projects Fund Expenditures												
21													
22	204140.5013	Gen Gov't Bank Service Charges		60	-	-							
23	204140.5025	Gen Gov't Non-capital Tools	35,030	20,250	16,817	10,000	replace Council Chamber and City Hall furniture as needed (\$8,000). Add smart tv for meetings in conference room (\$2,000)						
24	204140.5026	Gen Gov't Maint & Service	15,124	2,100	5,230	18,300	50% of City Hall HVAC replacements (only with failure - \$12,500) and Hill report Yr 2 maint (\$5,800)						
25	204140.5065	Gen Gov't Professional Services	23,814	18,000	16,151	18,000	Microsoft Office 365 licensing software and email software for all City users.						
26	204140.5085	Gen Gov't Capital Outlay	19,689	135,000	157,060	68,000	Council Chamber AV sys (\$15,000), time/attendance software (\$28,000), repl computer server (\$15,000), repl radios (only with failure \$10,000)						
27													
28	204440.5017	Police Dept Vehicle Maintenance		-	3,629	-							
29	204440.5025	Police Dept Non-capital Tools/Equip	2,344	6,100	2,344	7,500	repl computers (\$2500), 50% of repl PSB analog cameras w/ digital (\$4000), audio recorder in interview room (\$1000)						
30	204440.5026	Police Dept Maintenance & Svc		61,746	-	186,496	50% of Yr 1 Hill Rpt maintenance priorities incl full PSB roof replacement						
31	204440.5085	Police Dept Capital Outlay	24,249	319,250	41,364	163,000	repl 1 of 5 patrol vehicles (\$33,000), repl 50% of walkie&mobile radios (fr reserves \$130,000)						
32													
35	204540.5017	Fire Dept Vehicle Maintenance		-	4,897	-							
36	204540.5025	Fire Dept Non-capital Tools/Equip	4,657	14,000	3,298	27,000	repl two laptops (\$3,000), repl in-truck communication & hearing protection system for 1 truck (\$6,000), 50% of repl PSB analog cameras w/ digital (\$4000), fire extinguisher training simulator (\$4000), repl kitchen appliances (only with failure \$10,000)						
37	204540.5026	Fire Dept Maintenance & Service		101,208	261	255,958	50% of Yr 1 Hill Rpt maintenance priorities at PSB & FS#2 incl full PSB roof replacement (225,958), 50% of relocation of PSB generator (\$20,000), repl PSB generator day tank (\$10,000)						
38	204540.5065	Fire Dept Professional Services	5,280	-	6,552	-							
39	204540.5085	Fire Dept Capital Outlay	99,059	289,750	34,189	407,250	repl 75" ladder truck (fr resrvs \$324,750), repl 50% of mobile (in-car) radios (fr resrvs \$37,500), repl FS2 security locks consistent with PSB (\$30,000), PSB constr retainage (\$15,000)						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
40	Capital Projects Fund Expenditures, continued												
43													
44	204640.5017	PubWks Vehicle Maintenance	-		-								
45	204640.5025	PubWks Non-capital Tools & Equip	742	-	-	-							
46	204640.5026	Public Works Maintenance	-	15,912	-	132,500	50% of Hill Rpt Yr2 maint priorities, incl PWks roof repl & \$25k office reno for Asst Director						
47	204640.5065	Public Works Professional Services				50,000	professional fees related to island wide sewer project.						
48	204640.5079	Public Works Miscellaneous	-	75,000	-	75,000	provision for undergrounding utility lines. Any upspent funds will be reserved at year-end to save for future projects.						
49	204640.5084	PubWks Constr in Progress	26,394	1,656,868	410,036	-							
50	204640.5085	Public Works Capital Outlay	243,890	433,338	658,069	1,357,500	75% of cost to complete Phase II Drainage Project (45th-52nd Avenue - \$1,125,000). Offset by \$500,000 Rural Infratructure Grant, 50% of replcmt generator (\$37,500), repl cantelever gate (\$15,000), radio repl (only with failure - \$10,000). Rebud UST repl \$140,000 & fuel canopy \$30,000						
51	204640.5086	Public Works Drainage Conting.	-	30,000	6,143	320,000	Annual contingency for drainage repairs \$70,000, drainage outfall improves \$250,000						
52	204640.5086	Public Works Drainage - Eadies	77,250	135,100	169,271	187,038	annual Eadies ditch maintenance - increase expense to allow 3yr vs 5yr rotation.						
53													
54	204740.5025	Building Dept Non-capital Tools	320	-	-	-							
55	204740.5026	Building Dept Maint & Service				18,300	50% of City Hall HVAC replacements (only with failure - \$12,500) and Hill report Yr 2 maint (\$5,800)						
56	204740.5085	Building Dept Capital Outlay	-	36,000	-	-							
57													
58	204840.5026	Recreation Dept Non-capital Tools	2,201	34,600	8,063	31,000	repl 2 desktop computers (\$2,000), approx 3 pieces of cardio room equipment (\$13,000), lobby furniture (\$3,000) kitchen appliances (\$2,000 - only w/ failure), picnic tables & benches (\$6,000), telephone hardware (\$5,000)						
59	204840.5026	Recreation Dept Maintenance	22,165	20,500	20,197	92,000	repl HVAC units (only with failure \$30,000), repl gym floor (\$62,000) offset by \$13,000 grant						
60	204840.5085	Recreation Dept Capital Outlay	97,081	85,000	46,606	-							
63													
64	TOTAL CAPITAL PROJ EXPENDITURES		699,286	3,489,782	1,610,179	3,424,842							
65						-2%	Increase/(Decrease) from FY18 budget						
66													
67	TOTAL CAP PROJ SURPLUS/(DEFICIT)						\$1,881,000 in reserves on hand for drainge phase II (\$599,000), ladder truck (\$324,750), radio replacement (\$187,500), Hill maint (\$270,000), PSB roof repl (\$250,000) and drainage outfall improves (\$250,000). Remaining net expense of \$787,000 to be covered with undesignated Cap Proj fund bal estimated to be \$1,626,000 at 6/30/18.						
68													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
69	Municipal Accommodation Fee Fund Revenues												
70													
71	303450.4105	Municipal Accom Fee	969,974	967,000	1,008,407	996,000	based on recent 12 months actual						
72	303450.4106	County Accom Tax	520,000	437,000	847,750	437,000	based on recent projection from Charleston County						
73	303500.4504	Sale of Assets	5,495	-	6,215	6,250							
74	303500.4505	Interest Income	12,559	10,000	16,470	17,000	based on recent 12 months actual						
75													
76	TOTAL MUNI ACC FEE REVENUES		1,508,028	1,414,000	1,878,842	1,456,250							
77													
78	303900.4901	Operating Transfers In	-		-								
79	303900.5901	To Gen Fund for Beach Svcs Officers	(101,193)	(136,183)	(201,193)	(136,626)							
80	303900.5901	To Gen Fund for PW Temps	(134,664)	(133,088)	(234,664)	(150,000)							
81	303900.5901	To Gen Fund for PW Fuel	(25,621)	(29,000)	(25,621)	(29,500)							
82	303900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
83	303900.5901	To Gen Fund for Firefighters	(240,840)	(260,352)	(260,352)	(272,708)							
84	303900.5901	To Gen Fund for PT Summer Clerical City Hall	-	(19,896)	-	-							
85	303900.5901	Transfer to Marina	-	-	-	-							
86													
87	TOTAL MUNI ACC FEE TRANSFERS		(566,814)	(648,067)	(791,378)	(661,621)							
88													
89	MUNI ACC FEE REVENUES NET OF TRANSFERS		941,215	765,934	1,087,464	794,629							
90													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
91	Municipal Accommodation Fee Fund Expenditures												
92													
93	304120.5009	General Gov't-Principal	64,000	68,000	64,000	72,000	40% of principal on Rec Building GO Debt						
94	304120.5011	General Gov't-Interest	9,038	7,963	8,501	6,821	40% of interest on Rec Building GO Debt						
95	304120.5013	General Gov't Bank Service Charges	75	100	36	-							
96	304120.5020	General Gov't Electric & Gas	404	400	344	400	service to Breach Inlet welcome sign						
97	304120.5026	General Gov't Maint & Service	15,422	29,550	14,474	28,500	trim & repl roadside palms as needed (\$8,500), incr streetprint refurb/adds (\$20,000)						
98	304120.5054	General Gov't Signs	14,516	30,000	32,760	80,000	gen & parking mgt signs, add \$50,000 (parallel park only, no trailers on Waterway, yr round residential).						
99	304120.5065	General Gov't Professional Services	510	560	523	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
100	304120.5079	General Gov't Miscellaneous	16,190	16,000	12,230	16,000	holiday decorations, lift for Front Beach lights, repl lights, flags.						
101	304120.5085	General Gov't Capital Outlay	19,969	2,500	-	-							
102													
103	304420.5021	Police Dept Telephone & Cable	454	7,100	3,680	7,100	Comcast internet service for cameras at IOP Connector & at Rifle Range Rd						
104	304420.5025	Police Dept Non-capital Tools	25,909	11,400	18,197	4,800	one fully ruggedized mobile data terminal						
105	304420.5026	Police Dept Maintenance	-	30,873	-	93,248	25% of Hill Rpt Yr1 maint at PSB to incl full roof replacement						
106	304420.5067	Police Dept Contracted Servies	12,285	22,000	14,780	22,000	additional coverage from Charleston County deputies for the summer						
107	304420.5085	Police Dept Capital Outlay	127,292	187,625	51,946	131,000	repl 2 patrol vehicles (\$66,000), 25% of replcmt of all radios (from reserves - \$65,000)						
108													
109	304520.5025	Fire Dept Non-capital Tools	10,657	4,000	10,657	11,500	gear dryers for both stations (\$5,000), Sparky suit (\$2,500), vent & circular saws (6,500)						
110	304520.5026	Fire Dept Maintenance	-	50,604	-	132,979	25% of Yr 1 Hill Rpt maintenance priorities at PSB & FS#2 incl full PSB roof replacement (\$112,979) and 50% of relocation of PSB generator (\$20,000)						
111	304520.5085	Fire Dept Capital Outlay	46,905	122,375	(7,844)	215,125	25% of repl 75" ladder trk (fr resrvs \$162,375), repl 25% of in-car radios (fr resrvs \$18,750), repl pickup truck (\$34,000)						
112													
113	304620.5026	Public Works Maint & Service	27,244	32,957	30,168	78,750	Chas Co solid waste disp fees on compactor/bch dumpsters (\$5,000) & ROW maint, sandshell, etc (\$6,000), beach path maint (\$2,500), add'l mowing of underbrush/limbs in busy season (\$10,000), wayfinding sign maint (\$1500), 25% Hill Rpt maint/roof (\$53,750)						
114	304620.5054	Public Works Street Signs	5,207	4,000	4,521	5,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
115	304620.5065	Public Works Professional Services				25,000	design and engineering for improved Waterway Blvd multi-use path						
116	304620.5067	Public Works Contracted Services	56,706	52,000	56,180	-	moved of island-wide commercial dumpster service to Hospitality Tax Fund						
117	304620.5079	Public Works Miscellaneous	5,890	5,500	5,890	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
118	304620.5085	Public Works Capital Outlay	168,677	691,458	293,206	478,500	25% of cost to complete drainage Phase II (\$375,000), pickup truck for Asst Dir (\$33,500), rebud 25% repl of underground storage tanks						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
119	Municipal Accommodation Fee Fund Expenditures, continued												
121	304820.5026	Recreation Dept Maintenance											
122	304820.5085	Recreation Dept Capital Outlay	72,750	7,500	32,073	50,000	repl computer server for Rec Trak and cameras (\$6,000), rplc Z-track mower (\$10,000), 50% of cost to reconstruct 2 tennis courts (\$34,000)						
123													
124	Front Beach Area * Parking Enforcement * BSOs * Parking Lots												
125	305620.5010	Printing & Office Supplies	19,912	24,300	15,214	24,300	supplies for parking meter kiosks and ticketing devices (\$6,000), parking mgt decals, hangtags & parking pass booklets (\$9,000), enforcement supplies (\$5,000), replacement kiosk covers (\$3,500), parking lot annual passes (\$800).						
126	355620.5013	Bank Service Charges	27,588	25,000	27,860	28,000	increased based on actual. This is primarily the BBT merchant fee for credit card processing.						
127	305620.5020	Electricity and Gas	42,532	43,400	42,085	43,400	landscape lighting in front beach area.						
128	305620.5021	Telephone & Cable	1,376	12,400	2,510	12,400	svc for 3 call boxes (\$1,000), monthly internet communication modem charge on kiosks ((\$60*16 kiosks*7 months)+(\$30*16kiosks*5months) = \$9,120) & Verizon charge for BSO tablets (\$2,280)						
129	305620.5022	Water and Sewer	1,407	3,000	3,274	3,300	incls additional watering of landscape if necessary.						
130	305620.5025	Non-capital Tools & Equip	785	3,000	3,033	3,000	includes surveillance cameras in public parking lots						
131	305620.5026	Maint & Service Contracts	33,248	33,500	54,205	33,500	sidewalks (\$5,000), park lot (\$5,000), irrig (\$2,500), lighting (\$2,500), benches, trashcans, info kiosks (\$2,000), sod & green spaces (\$5,000), road resurf/patch (\$5,000), front beach camera maint agmt (\$1,500), maint of parking enforcement tablets, scanners and printers (\$5,000).						
132	305620.5027	Machinery & Equip Repair	26,301	22,000	25,925	13,520	maintenance contract for kiosks plus \$5000 contingency						
133	305620.5041	BSO Uniforms	2,576	5,000	2,625	5,000	outfitting 10 BSOs, increased based on actual						
134	305620.5054	Street Signs	14,581	5,000	4,277	5,000	replace or add parking and beach signs as needed						
135	305620.5062	Insurance	1,306	1,497	1,477	1,572	Prop & liab coverage on park meters, lights, fixtures.						
136	305620.5065	Professional Services	37,375	29,400	18,907	30,800	\$8,500 annual subscription for T2 PowerPark Flex internet-based parking ticket mgt sys. \$2,500 for T2 online pmt web hosting. \$6,000 for T2 RoVR (Retrieval of Vehicle Registration) to locate address info for the license tag of unpaid violators. \$3,100 for T2Flex residential parking permit system subscription. \$9,200 for T2 Flex Mobile Enforcement subscription. \$1,500 armored car/counting svc.						
137	305620.5067	Contracted Services	4,612	11,800	6,400	11,800	beach recycling program and parking lot trash pickup.						
138	305620.5079	Misc & Contingency	280	7,500	282	7,500	provision for unanticipated costs. Covers all parking and front beach maintenance.						
139	305620.5085	Capital Outlay	23,052	-	23,052	40,000	replace sections of white fencing in Front Beach areas						
141	TOTAL MUNICIPAL ACC FEE EXP		937,030	1,611,262	877,445	1,727,874							
142						7% Increase/(Decrease) from FY18 budget							
144	TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)		4,185	(845,329)	210,019	(933,245)	Reserves on hand for ladder truck (\$162,000), radio replacement (\$84,000), Hill maint (\$260,000). Remaining net expense of \$427,000 to be covered with undesignated Muni Atax fund bal estimated to be \$821,000 at 6/30/18.						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
145	Hospitality Tax Fund Revenues												
147	353450.4108	Hospitality Tax	746,402	698,000	761,208	770,000	based on last 12 months actual						
148	353500.4504	Sale of Assets	5,798	-	5,798	-							
149	353500.4505	Interest Income	3,762	2,200	7,502	8,000	based on last 12 months actual						
151	TOTAL HOSPITALITY TAX REVENUES		755,961	700,200	774,507	778,000							
153	353900.5901	Transfer out to Marina	(22,840)	(333,393)	(22,840)	(206,667)	1/3 of cost to replace underground fuel tanks (currently under contract)						
154	353900.5901	Trans out to Gen Fund for Livability & PT ACO	(126,616)	(126,694)	-	(132,046)							
155	353900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
156	353900.5901	To Gen Fund for Firefighters	(60,210)	(65,088)	(65,088)	(68,177)							
158	TOTAL HOSPITALITY TAX TRANSFERS		(274,162)	(594,723)	(157,476)	(479,677)							
160	HOSPITALITY TAX REVENUES NET OF TRANSFER		481,799	105,477	617,031	298,323							
162	Hospitality Tax Fund Expenditures												
164	354120.5009	Gen Gov't Debt Service - Principal	108,000	111,000	111,000	117,000	60% FS#2 GO Bond principal payment						
165	354120.5011	Gen Gov't Debt Service - Interest	17,087	23,180	23,180	21,094	60% of FS#2 GO Bond interest payment						
168	354420.5025	Police Dept Non-capital Tools & Equip	10,228	-	(9,600)	4,000	body camera equipment						
170	354420.5085	Police Dept Capital Outlay	-	16,200	16,176	26,500	repl speed radar & trailer (\$8,500) and 7 traffic counters (\$18,000)						
172	354520.5025	Fire Dept Non-capital Tools & Equip	29,134	31,000	28,564	35,000	bunker gear (\$20,000) and fire hose & appliances (\$15,000). Added 2 piston intakes.						
173	354520.5085	Fire Dept Capital Outlay	-	62,000	40,625	15,000	porta-count machines for SCBA testing (only with failure - \$10,000), Rad-57 medical monitor for carbon monoxide testing (only with failure - \$5,000)						
175	354620.5026	Pub Works Maint & Service Contracts	58,594	193,800	64,313	193,800	City-wide landscaping contract & provision for improves to front beach, other public areas						
176	354620.5067	Pub Works Contracted Services	13,815	13,000	12,060	70,000	street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service						
177	354620.5085	Pub Works Capital Outlay	-	65,000	-	-							
179	354720.5010	Building Dept Print and Office Supplies	286	500	-	-							
180	354720.5013	Building Dept Bank Service Charges	75	150	32	-							
181	354720.5079	Building Dept Miscellaneous Expense	-	500	-	-							
183	354820.5085	Rec Dept Capital Outlay	-	-	-	5,000	replace outdoor water fountain (only with failure)						
184	304830.5092	Rec Dept - Special Activities				33,000	Holiday Fest (\$20,000), Front Beach Fest (\$10,000), Sand Sculpt (\$3,000)						
185	355620.5085	Front Beach Capital Outlay	-	-	(250)	-							
187	TOTAL HOSPITALITY TAX EXPENDITURES		237,220	516,330	286,100	520,394							
188						1% Increase/(Decrease) from FY18 budget							
190	TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)		244,579	(410,853)	330,931	(222,070)	Hospitality Tax fund balance is estimated to be approx \$865,000 at 6/30/18.						

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3													
220	State Accommodation Tax Fund Revenues												
221													
222	503450.4105	State Acc Tax Rev-Related	1,168,660	1,130,000	1,189,876	1,192,750	based on last 4 quarters received						
223	503450.4107	State Acc Tax Rev-Promo	539,382	522,000	549,174	550,500	based on last 4 quarters received						
224	503500.4501	Miscellaneous Income	1,750	2,000	-	-							
225	503500.4504	Sale of Assets	5,805	5,000	14,735	6,250	25% of sale of ladder truck						
226	503500.4505	Interest Income	15,583	12,000	19,901	20,000	based on last 12 months actual						
228	TOTAL STATE ACC TAX REVENUES		1,731,180	1,671,000	1,773,685	1,769,500							
229													
230	TRANSFER	Transfers In from Other Funds	-										
231	503900.5901	To General Fund for PT Firefighters	(5,521)	(11,615)	(5,521)	(12,109)							
232	503900.5901	To General Fund for FT Firefighters	(240,840)	(260,352)	(260,352)	(272,708)							
233	503900.5901	To General Fund for Police Patrol Off	(64,496)	(68,985)	(68,985)	(72,787)							
234	503900.5901	Transfer to Marina	(22,840)	(237,667)	(22,840)	-							
235	503900.5901	To Marina Debt Service	(236,745)	(232,830)	(369,575)	(228,915)	75% of Marina debt service.						
236	503900.5901	To Rec Build Fund for Beach Run	(3,000)	(3,000)	(3,000)	(3,000)							
237	503900.5901	To Island-wide Beach Maint. Fund	-										
240	TOTAL STATE ACC TAX TRANSFERS OUT		(573,442)	(814,449)	(730,273)	(589,519)							
241													
242	STATE ACC TAX REVENUES NET OF TRANS.		1,157,738	856,551	1,043,413	1,179,981							
243													
244	State Accommodation Tax Fund Expenditures												
245	General Government												
246	504120.5013	Bank Service Charges	75	100	50	-							
247	504120.5022	Water & Sewer	407	600	829	600	irrigation for Breach Inlet sign area						
248	504120.5025	Non-capital Tools & Equipment	-	2,500	1,568	2,500	add/replace/maintain amenities, benches, etc at Mayor Carmen R Bunch Park						
249	504120.5026	Maintenance	-	1,050	-	-							
250	504120.5061	Advertising	5,895	33,500	795	10,000	ads for Spoleto, etc.						
252	504120.5077	Programs/Sponsorships	38,479	115,000	36,830	85,000	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks \$35,000						
253	504120.5079	Miscellaneous & Contingency	212	3,000	114	3,000							
254	504120.5085	Capital Outlay	6,076	10,000	7,660	10,000	add/replace holiday light displays						
255	504120.	Tourism Promotion General	27,065	25,000	25,112	26,000	website T-shirt giveaway (\$12,000), ongoing website/intranet maint & offsite backup (\$14,000)						
256	504120.5090	Tourism Promo "30%" Costs to CVB	539,382	522,000	455,572	550,500	Transferred to Charleston Visitors Bureau according to State Law.						
257													
258	Police Department												
259	504420.5025	Police Dept Non-capital tools	1,823	5,000	3,057	10,000	replacement of body armor (\$5,000), traffic camera at 41st (\$5,000, cost share with Wild Dunes)						
260	504420.5026	Police Dept Maintenance	-	30,873	-	93,248	25% of Hill Rpt Yr1 maint at PSB to incl full roof replacement						
261	504420.5085	Police Dept Capital Outlay	36,386	169,625	29,997	190,000	repl 2 patrol vehs (\$66,000), 25% of repl of radios (fr reserves-\$65,000), in-car cameras (\$30,000), repl BSO pickup (\$29,000)						

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1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
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3													
262	State Accommodation Tax Fund Expenditures, continued												
264	Fire Department												
267	504520.5025	Non-capital Tools & Equipment	2,743	-	2,743	-							
268	504520.5026	Maintenance	-	50,604	-	112,979	25% of Yr 1 Hill Rpt maint priorities at PSB & FS#2 incl full PSB roof replacement						
269	504520.5085	Capital Outlay	101,358	225,375	74,816	230,125	25% of repl 75" ladder trk (fr resrvs \$162,375), repl 25% of in-car radios (fr resrvs \$18,750), repl rubber boat for marine rescues \$20,000), repl thermal imaging camera (\$12,000), ATV (\$17,000)						
271	Public Works Department												
276	504620.5026	Maintenance and Service Contracts	-	7,957	-	53,750	25% of Hill Report Yr2 maintenance, incl PWks roof replacement						
277	504620.5079	Miscellaneous & Contingency	12,768	15,000	14,538	15,000	\$5,500 (50) cases of pooper scoops (add'l cases budgeted in Muni Atax Fund), \$2,000 replacement of poop scoop stations and \$7,500 for beach trash barrels						
278	504620.5085	Capital Outlay	-	231,169	-	141,000	repl pickup truck (\$33,500), 50% of rplcmt generator (\$37,500), rebud 25% UST repl (\$70,000)						
280	Recreation Department												
282	504820.5085	Rec Dept - Capital Outlay	17,191	49,500	30,896	44,000	Repl/add playground equip (only w/ failure \$10,000), 50% of cost to reconstruct tennis courts (\$34,000)						
283	504830.5092	Rec Dept - Special Activities	50,889	52,000	53,578	16,000	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). Reclassed several Front Beach related events to Hospitality Tax Fund for FY19						
285	Public Restrooms/Front Beach Area/Breach Inlet												
286	505620.5020	Electric & Gas	569	950	549	950							
287	505620.5022	Water & Sewer	11,496	13,500	11,100	15,000	increased for add'l showers after renovation						
288	505620.5026	Maint & Service Contracts	52,059	12,000	50,354	20,000	increased to allow for higher level of maintenance after renovation						
290	505620.5044	Cleaning & Sanitary Supply	7,648	7,000	7,502	8,000	increased based on actual						
291	505620.5062	Insurance	3,688	3,971	5,003	4,170	includes property, liability and flood and estimated 5% rate increase per SCMIRF (12% for Flood).						
292	505620.5065	Professional Services	70	70	70	70	backflow tests						
293	505620.5067	Contracted Services	141,041	134,700	135,051	161,000	\$89-\$170/day for yr-rnd restrm attend (\$60k), \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup. Increased budget 15% to cover add'l costs that may result from new contracts.						
294	505620.5079	Miscellaneous & Contingency	-	2,500	-	2,500							
295	505620.5084	Construction in Progress	32,021	-	20,120	-							
296	505620.5085	Capital Outlay	-	456,000	72,458	70,000	replace 5 parking kiosks on Ocean Blvd						
298	TOTAL STATE ACC TAX EXPEND		1,089,338	2,180,544	1,040,362	1,875,391							
299						-14%	Increase/(Decrease) from FY18 budget						
301	TOTAL STATE ACC TAX SURPLUS/(DEFICIT)		68,400	(1,323,993)	3,051	(695,410)	Reserves on hand for ladder truck (\$162,000), radio replacement (\$84,000), Hill maint (\$260,000). Remaining net expense of \$189,000 to be covered with undesignated State Atax fund bal estimated to be \$735,000 at 6/30/18.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
302													
303	Beach PRESERVATION FEE Fund Revenue												
304	583450.4105	Beach Preservation Fee	969,974	967,000	1,008,407	996,000	based on recent 12 month actual						
305	583500.4505	Interest Income	8,202	1,200	21,923	24,000	based on recent 12 month actual						
306		Operating Transfers Out	-	(1,272,993)	-	-							
308	TOTAL BEACH PRESERVATION FEE REVENUE		978,176	(304,793)	1,030,330	1,020,000							
310	Beach PRESERVATION FEE Fund Expenditures												
311	554120.5009	Debt Service Principal	-	141,500	-	-							
312	554120.5011	Debt Service Interest	-	27,000	-	-							
313	584120.5013	Bank Service Charges	-	275	-	-							
314	584120.5026	Maint & Service Contracts	5,512	5,000	5,451	-	sand fencing and escarpment removal as necessary						
315	584120.5065	Professional Services	51,579	85,000	25,756	285,000	Ongoing monitoring of entire island's shoreline (\$75,000) & provision for beach related legal fees (\$10,000) and post-project monitoring of 2018 offshore project area (\$200,000).						
316	584120.5067	Contracted Services				250,000	Provision for post-storm sand scraping/emergency berm repair, only if needed.						
317	584120.5085	Capital Outlay	7,450	275,000	183,543	280,000	Add or replace dune walkovers (\$250,000), mobi mat material for beach accesses (\$30,000)						
318	584120.5087	Beach Nourishment	-	-	-	-							
320	TOTAL BEACH PRESERVATION FEE EXPEND		64,541	533,775	214,750	815,000							
323	BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPE		913,636	(838,568)	815,579	205,000							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
324	Disaster Recovery Reserve Fund Revenue												
325													
326	603450.4111	Grant Income	152,289	-	139,653	-							
327	603500.4501	Misc Income	5,147	-	(3,863)	-							
328	603500.4505	Interest Income	19,836	18,000	26,175	25,000							
329	603500.4510	Donations from the Public	-	-	-	-							
330	603900.4901	Operating Transfers In	100,000	-	100,000	-							
331													
332	TOTAL DISASTER RECOVERY REVENUE		277,272	18,000	261,966	25,000							
333													
334	Disaster Recovery Reserve Fund Expenditures												
335													
336	604120.5010	Print and Office Supplies											
337	604120.5013	Bank Service Charges	-	-		-							
338	604120.5045	Storm Preparation & Cleanup	197,674	5,000	353,061	5,000	disaster expo, storm prep, etc.						
339	604120.4056	Hurricane Relief											
340	604120.5056	Hurricane Debris Removal											
341	604120.5057	Hurricane Emergency Measures											
342	604120.5058	Hurricane Building Costs	4,850	-	403	-							
343	604120.5079	Miscellaneous											
344	604120.5085	Gen Gov't Capital Outlay											
345													
346	TOTAL DISASTER RECOVER EXPEND		202,524	5,000	353,464	5,000							
347						0% Increase/(Decrease) from FY18 budget							
348													
349	TOTAL DISASTER RECOVERY		74,748	13,000	(91,498)	20,000	6/30/18 Fund Balance is expected to be approximately \$2,381,000						
350													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
351	Victims Assistance Revenues												
352													
353	643450.4112	Court Assessments for Victims	10,549	14,000	9,789	10,000	based on last 12 months actual						
354	643500.4505	Interest Income	2	3	1	3							
355	643900.5901	Transfer to Gen Fund	(14,000)	(14,000)	(14,000)	(14,000)							
356													
357	TOTAL VICTIMS ASSISTANCE REVENUES		(3,449)	3	(4,210)	(3,997)							
358													
359	Victims Assistance Expenditures												
360													
361	644420.5010	Print & Office Supplies	67	100	99	100							
362	644420.5013	Bank Service Charges	46	48	32	-							
363	644420.5014	Membership and Dues	60	25	25	-							
364	644420.5021	Telephone and Cable	660	800	510	800	Victim Advocate's mobile phone						
365	644420.5025	Non-capital Tools and Equipment	-	-	-	-							
366	644420.5041	Uniforms	373	-	-	-							
367	644420.5064	Employee Training	1,532	800	1,327	1,000							
368	644420.5079	Miscellaneous	-	-	-	-							
369	644420.5085	Capital Outlay	-	-	-	-							
370													
371	TOTAL VICTIMS ASSISTANCE EXPENDITURES		2,738	1,773	1,993	1,900							
372							7% Increase/(Decrease) from FY17 budget						
373													
374	TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT)		(6,186)	(1,770)	(6,202)	(5,897)	<i>Estimated 6/30/18 Fund Balance is \$11,000</i>						
375													
376													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
191	Volunteer Fire 1% Fund Revenues												
192													
193	403450.4120	VFD 1% Rebate	152,063	121,600	148,224	148,000							
194	403500.4501	Miscellaneous Income	-	-	-	-							
195	403500.4505	Interest Income	22	25	21	25							
196													
197	TOTAL VOL FIRE 1% REVENUES		152,084	121,625	148,244	148,025							
198													
199													
200	Volunteer Fire 1% Fund Expenditures												
201													
202	404520.5010	Print and Office Supplies	-	300	-	-							
203	404520.5013	Bank Service Charges	46	100	48	50							
204	404520.5014	Membership & Dues	4,400	5,000	4,381	5,000	Fire Association Dues						
205	404520.5015	Meetings & Seminars	-	-	-	-							
206	404520.5021	Telephone & Cable	778	1,000	1,959	2,000	Internet, cable						
207	404520.5025	Non-capital Tools & Equipment	-	1,000	-	1,000							
208	404520.5026	Maint. & Service Contracts	-	-	-	-							
209	404520.5027	Machine/Equipment Repair	-	-	-	-							
210	404520.5041	Uniforms	-	3,000	-	3,000							
211	404520.5062	Insurance & Retirement	141,203	104,225	153,989	134,975	Supplemental insurance and retirement savings.						
212	404520.5064	Employee Training	-	1,000	-	-							
213	404520.5079	Miscellaneous	7,285	6,000	1,630	2,000							
214	404540.5085	Capital Outlay	-	-	-	-							
215													
216	TOTAL VOL FIRE 1% EXPENDITURES		153,711	121,625	162,007	148,025							
217							22% Increase/(Decrease) from FY18 budget						
218													
219	TOTAL VOL FIRE SURPLUS/(DEFICIT)		(1,627)	-	(13,763)	-							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
377	Recreation Building Fund Revenues												
378													
379	683500.4501	Miscellaneous	14,870	14,500	13,710	14,500	includes \$5,000 donation from Connector Run and 7,500 in registration fees for IOP Beach Run						
380	683500.4505	Interest Income	7	8	4	-							
381	683500.4901	Operating Transfer In from State Atax	3,000	3,000	3,000	3,000	State Atax Fund sponsorship of IOP Beach Run						
382													
383	TOTAL REC BUILDING FUND REV		17,877	17,508	16,714	17,500							
384													
385													
386	Recreation Building Fund Expenditures												
387													
388	684820.5013	Bank Svc Charges	46	75	32	-							
389	684820.5026	Maint & Svc Contracts	-	-	-	-							
390	684820.5079	Miscellaneous			-								
391	684820.5065	Professional Services	-	50,000	-	-							
392	684820.5085	Capital Outlay	2,250	-	14,487	-							
393	684830.5092	Special Activities	15,746	9,500	11,500	15,000	expenses related to IOP Beach Run. Increased based on actual.						
394													
395	TOTAL REC BUILDING FUND EXPEND		18,041	59,575	26,019	15,000							
396						-75%	Increase/(Decrease) from FY17 budget						
397													
398	TOTAL REC BUILD SURPLUS/(DEFICIT)		(165)	(42,067)	(9,305)	2,500							

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
5	Marina Fund Revenues												
6													
7	903500.4501	Miscellaneous Income	15,791		15,791								
8	903500.4505	Interest Income	3,433	2,600	6,414	6,000							
9	903600.4610	Marina Store Lease Income	74,292	75,276	69,299	76,860	current annual base rent						
10	903600.4620	Marina Operations Lease Inc	167,408	167,682	163,450	171,426	current annual base rent						
11	903600.4630	Marina Restaurant Lease Inc	145,737	138,940	149,499	150,210	current annual base rent plus estimated add'l rent						
12	903600.4660	Marina Waverunner Lease Inc	21,906	22,240	21,915	23,000							
13													
14	TOTAL MARINA FUND REVENUES		428,566	406,738	426,367	427,496							
15													
16	903900.4901	Operating Transfers In											
17	903900.4906	Transfers In from State Atax	236,745	232,830	369,575	228,915	75% of total Marina debt service						
18	903900.4906	Transfers In from Hosp Tax	22,840	155,143	22,840								
19	903900.4901	Transfer in from State Atax	22,840	237,667	22,840								
20	903900.4901	Transfer in from Muni Atax		-									
21	903900.4901	Transfer in from Hosp Tax		178,250	-	206,667	1/3 of cost to replace underground fuel tanks (currently under contract)						
22	903900.4901	Transfer in from Htax for dredging	-										
23	903900.4901	Transfer in from State Atax for dredging	-										
24													
25	TOTAL MARINA FUND TRANSFERS		282,425	803,890	415,255	435,582							
26													
27	TOTAL MARINA FUND REVENUES + TRANSFERS		710,991	1,210,628	841,622	863,078							
28													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
29	Marina Fund Expenditures												
30													
31	General & Administrative												
32	906120.5010	Print and Office Supplies											
33	906120.5011	Debt Service - Interest	13,485	10,440	10,875	5,220	Total interest due on Marina GO bond. Bond will be retired 2/1/19.						
35	906120.5013	Bank Service Charges	-	-	-	-							
36	906120.5014	Membership and Dues	-	300	-	-	Annual Hazmat charge from Charleston County						
37	906120.5022	Water and Sewer	360	400	360	400	includes irrigation around signage						
38	906120.5026	Maint & Service Contracts	3,168	3,800	13,449	3,800	includes increase in stormwater fee						
39	906120.5054	Street Signs	-	200	-	-							
40	906120.5061	Advertising	-	5,000	-	-							
41	906120.5065	Professional Services	88,401	12,000	34,051	51,500	Legal fees (\$10,000), UST tank testing (\$2,000), Spill Prevention Control Counter Measure (SPCC) required for UST replacement (\$4,500), Engineering Plan for BIG grant (\$35,000)						
42	906120.5079	Miscellaneous	-	1,000	-	1,000							
43		Total General & Administrative	105,414	33,140	58,734	61,920							
44													
45	Marina Store												
46	906220.5022	Water and Sewer	300	330	300	300							
47	906220.5026	Maint & Service Contracts	6,343	350	8,480	1,000	annual termite inspection						
48	906220.5030	Depreciation	9,539	35,354	(2,869)	10,000							
49	906220.5062	Insurance	2,228	4,100	330	4,305	City pays underground tank premium. Expense for property, liability and flood insurance is not included as these are paid by tenant.						
50	906220.5065	Professional Services	1,035	650	1,070	1,070	DHEC underground storage tank fees						
51	906220.5079	Miscellaneous	-	1,000	-	1,000							
52		Total Marina Store	19,446	41,784	7,311	17,675							
53													
54	Marina Operations												
55	906420.5026	Maint & Service Contracts	-	-	-	60,000	repaint the bulkhead						
56	906420.5030	Depreciation	84,809	84,180	85,195	85,000							
57	906420.5061	Advertising	4,401	5,000	4,401	5,000							
58	906420.5062	Insurance	83,796	70,190	68,977	73,980	Incls a portion of dock coverage & property, liability and underground tank coverage for docks						
59	906420.5065	Professional Services	1,000	-	1,000	-							
60	906420.5079	Miscellaneous	-	1,000	-	1,000							
61		Total Marina Operations	174,005	160,370	159,573	224,980							
62													

	A	B	D	E	F	G	H	I	J	K	L	M	N
1													
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
4													
63	Marina Restaurant												
66	906520.5026	Maint & Service Contracts	14,586	325	14,936	350	annual termite inspection						
67	906520.5030	Depreciation	5,858	6,467	5,379	6,000							
68	906520.5062	Insurance	-	15,505	13,160	16,000	portion of dock insurance attributed to the restaurant docks						
69	906520.5065	Professional Services	35	35	175	175	backflow test						
70	906520.5079	Miscellaneous	-	1,000	-	1,000							
71		Total Marina Restaurant	20,479	23,332	33,650	23,525							
72													
73													
74	Marina Watersports Operation												
75	906820.5026	Maint & Service Contracts			-								
76	906820.5030	Depreciation	23,576	13,546	20,537	24,000							
77	9068205062	Insurance		-		-	included in Marina Operations						
78			23,576	13,546	20,537	24,000							
79													
80	Total Marina Fund Expenses		342,920	272,172	279,805	352,100							
81		Change from Prior Year				29%	Increase/(Decrease) from FY18 budget						
82													
85	Marina Net Position		368,071	938,456	561,817	510,978							
86													
87	Marina Fund - Capital Outlay and Bond Principal Payments												
88													
90	Because the Marina Fund is an "Enterprise" fund for governmental accounting purposes, the cost of capital additions and bond principal payments will be capitalized (for asset additions) or deducted (for												
91	principal pmts) on the balance sheet and will not be included in expenses on periodic or audited financial statements (just like a private business). Also depreciation is recorded in an Enterprise fund.												
92	These elements are summarized below:												
93													
94	Principal pmt on GO Bond not included in expense					300,000							
95	Other Capital purchases not included in expense (capital)												
96		Replace 4 underground storage tanks				620,000							
97		Marina improvements				-							
98													
99					subtotal	920,000							
100													
101	Depreciation expense included in the budget					125,000							

City of Isle of Palms South Carolina

Capital, Debt Service and Other Major Expense Budget

July 1, 2018 - June 30, 2019

DRAFT #3

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
9	General Government											
10												
11	Capital Purchases											
12	Additional Holiday Light Displays	10,000						10,000				10,000
13	Audio Visual/ projector system for Council Chamber	15,000			15,000							15,000
14	Biometric time/ attendnce/ scheduling sys, incl 1st yr sftwr subscript	28,000			28,000							28,000
15	Replace City Hall computer server & backup system	15,000			15,000							15,000
16	Radio Replacements (only with failure)	10,000			10,000							10,000
17	50% Repl HVAC equipment (only with failure) (Per Hill Report)	12,500			12,500							12,500
18	50% of non-HVAC City Hall repairs needed per the Feb 2017 Hill report	5,800			5,800							5,800
19												
20	Special Projects											
21												
22												
23	subtotal Capital & Special Projects	96,300		-	86,300	-	-	10,000	-	-	-	96,300
24												
25												
26	Assign Fund Balance for City-wide Maintenance											
27												
28		96,300		-	86,300	-	-	10,000	-	-	-	96,300
29												
30												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
31	Police Department											
32												
33	<u>Capital Purchases</u>											
34	Replace patrol vehicles (5 in FY19 - all purchased in 2013)	165,000			33,000	66,000		66,000				165,000
35	Replace beach services 4WD pickup 2012 Chevy Colorado	29,000						29,000				29,000
36	Replace all PD radios (in-car & walkies) deferred in FY18 (fr reserves)	260,000			130,000	65,000		65,000				260,000
37	Replace speed radar & trailer	8,500					8,500					8,500
38	Repl in-car cameras (coordinate with body-worn cameras)	30,000						30,000				30,000
39	Replace 7 traffic counters located at Connector & Breach Inlet	18,000					18,000					18,000
40	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
41	Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491			61,746	30,873		30,873				123,491
42												
43	<u>Special Projects</u>											
44												
45	subtotal Capital & Special Projects	883,491		-	349,496	224,248	26,500	283,248	-	-	-	883,491
46												
47	<u>Assign Fund Balance for Future Expenditures</u>											
48												
49												
50												
51	Grand Total Police Department	883,491		-	349,496	224,248	26,500	283,248	-	-	-	883,491
52												
53												
54												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				<i>Proposed Funding Source</i>								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
55	Fire Department											
56												
57	<u>Capital Purchases</u>											
58	Rplc 75' Ladder trk Bids are being evaluated now, amount should change	649,500			324,750	162,375		162,375				649,500
59	Vehicle Radio Repls (half were deferred in FY18) - from reserves	75,000			37,500	18,750		18,750				75,000
60	Replace 2008 Ford F-150 purch FY08	34,000				34,000						34,000
61	One Thermal imaging camera (we have 4)	12,000						12,000				12,000
62	Porta-Count machine for SCBA mask fit testing (only with failure)	10,000					10,000					10,000
63	Replace Avon rubber boat and motor	20,000						20,000				20,000
64	RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000					5,000					5,000
65	Repl all terrain veh (ATVs) for beach patrol/ missions (1 in FY19)	17,000						17,000				17,000
66	Retainage on Public Safety Building construction contract	15,000			15,000							15,000
67	Replace security locks on all doors at FS2 to be consistent w/ PSB	30,000			30,000							30,000
68	Relocate PSB generator fr roof to elevated platform on ground (rough est)	40,000			20,000	20,000						40,000
69	Replace PSB generator day tank (rough estimate)	10,000			10,000							10,000
70	50% of Public Safety Building roof replacement (per Hill Report)	249,500			124,750	62,375		62,375				249,500
71	50% of Public Safety Building other repairs (per Hill Report)	123,491			61,745	30,873		30,873				123,491
72	Fire Station #2 maintenance (per Hill Report)	78,925			39,463	19,731		19,731				78,925
73												
74	subtotal Capital & Special Projects	1,369,416		-	663,208	348,104	15,000	343,104	-	-	-	1,369,416
75												
76												
77	<u>Assign Fund Balance for Future Expenditures</u>											
78	Repl 28 SCBA (self contained breathing apparatus) in 2021 (NEW in FY17)	60,667			30,334	15,167		15,167				60,667
79	Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	500,000			250,000	125,000		125,000				500,000
80												
81	Grand Total Fire Department	1,930,083		-	943,541	488,271	15,000	483,271	-	-	-	1,930,083
82												
83												
84												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY19 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3												
4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
85	Public Works Department											
86												
87	Capital Purchases											
88	Replace 2012 Ford F150 4x4 (deferred in FY18)	33,500						33,500				33,500
89	Add Pickup Truck for Asst Director	33,500				33,500						33,500
90	Replace generator for fuel pump & PW building (old unit died, making do with small portable)	75,000			37,500			37,500				75,000
91	Replace cantilever gate system (may be able to complete this in FY18 using funds for Hill Report maintenance)	15,000			15,000							15,000
92	Radio Replacements - only with failure	10,000			10,000							10,000
93	Rebudget replacement of underground fuel storage tanks	280,000			140,000	70,000		70,000				280,000
94	Replace fuel canopy	30,000			30,000							30,000
95	Public Works paving and new roof and maint (per Hill Report)	215,000			107,500	53,750		53,750				215,000
96												
97	Special Projects											
98	Drainage contingency	70,000			70,000							70,000
99	Drainage outfall improvements	250,000			250,000							250,000
100	Repeat drainage work based on 5-year maint schedule.	187,038			187,038							187,038
101	Complete construction of 45th-52nd Ave Phase II drainage project	1,500,000			1,125,000	375,000						1,500,000
102	Provision for undergrounding utility lines. Unspent funds will be reserved at year-end to fund future projects	75,000			75,000							75,000
103												
104	subtotal Capital & Special Projects	2,774,038		-	2,047,038	532,250	-	194,750	-	-	-	2,774,038
105												
106	Assign Fund Balance for Future Expenditures											
107	Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000			33,333	33,333		33,333				100,000
108												
109	Grand Total Public Works Department	2,874,038		-	2,080,371	565,583	-	228,083	-	-	-	2,874,038
110												

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3												
4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
111	Building Department											
112												
113	Capital Purchases											
114	50% Repl HVAC equipment (only with failure) (Per Hill Report)	12,500			12,500							12,500
115	50% of non-HVAC City Hall repairs needed per the Feb 2017 Hill report	5,800			5,800							5,800
116												
117	Special Projects											
118												
119	Grand Total Building Department	18,300		-	18,300	-	-	-	-		-	18,300
120												
121												
122	Recreation Department											
123												
124	Capital Purchases											
125	Add/ Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000
126	Replace outdoor water fountains (we have 4) only with failure	5,000					5,000					5,000
127	Replace computer server for Rec Trak and security cameras	6,000				6,000						6,000
128	Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000			30,000							30,000
129	John Deere Z-TRAK mower	10,000				10,000						10,000
130	Repl gym floor/rehabilitate subsurface (offset by \$13,000 in grants)	62,000			62,000							62,000
131												
132	Special Projects											
133	Reconstruct 2 Tennis Courts (if courts aren't reconstructed they will need a \$18,000 resurface	68,000				34,000		34,000				68,000
134												
135	Grand Total Recreation Department	191,000		-	92,000	50,000	5,000	44,000	-	-	-	191,000
136												

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1	City of Isle of Palms											
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4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
137												
138												
139	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
140												
141	Capital Purchases											
142	Repl/ repair/ add dune walkovers (approx 57 accesses)	250,000							250,000			250,000
143	Replace sections of white fencing around parking lots	40,000				40,000						40,000
144	Replace 5 Parking Meter Kiosks purchased used in FY14	70,000						70,000				70,000
145	Mobi Mat material to stabilize sand beach accesses	30,000							30,000			30,000
146												
147	Special Projects											
148												
149	subtotal Capital & Special Projects	390,000		-	-	40,000	-	70,000	280,000	-	-	390,000
150												
151	Assign Fund Balance for Future Expenditures											
152	Replace underground infrastructure in City-owned portion of Ocean Blvd	75,000				25,000	25,000	25,000				75,000
153												
154												
155	Grand Total Front Beach	465,000		-	-	65,000	25,000	95,000	280,000	-	-	465,000
156												
157												
158	Breach Inlet Boat Ramp											
160		-				-						-
161	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
162												

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1	City of Isle of Palms											
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3												
4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
163	Beach Restoration and Monitoring											
164												
165	Special Projects											
166	Post project monitoring related to 2018 offshore project	200,000							200,000			200,000
167	Ongoing monitoring of entire island shoreline	75,000							75,000			75,000
168	Post-storm sand scraping/emergency berm restoration (only if needed)	250,000							250,000			250,000
169												
171	Grand Total Beach Restoration and Monitoring	525,000		-	-	-	-	-	525,000	-	-	525,000
172												
173	Isle of Palms Marina											
174												
175	Capital Purchases											
176	Repl 4 undgrnd fuel tanks, incl dock fuel dispensers	620,000					206,667				413,333	620,000
177												
178	Special Projects											
179	Paint bulkhead	60,000									60,000	60,000
180	Engineering & design for BIG grant related improvements	35,000					-				35,000	35,000
181												
182	subtotal Capital & Special Projects	715,000		-	-	-	206,667	-	-	-	508,333	715,000
183												
184	Assign Fund Balance for Future Expenditures											
185	Set aside annual provision for Marina maintenance and improvements	150,000									150,000	150,000
186												
187	Grand Total Marina	865,000		-	-	-	206,667	-	-	-	658,333	865,000
188												
189												

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4				Proposed Funding Source								
5		FY19		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/ Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department										
7		Requests										
8												
190	Bonded Debt Service- Principal & Interest											
191												
192	1999 Marina GO Bond - principal	300,000						225,000			75,000	300,000
193	1999 Marina GO Bond - interest	5,220						3,915			1,305	5,220
194	2003 Rec Expansion GO Bond - principal	180,000		108,000		72,000						180,000
195	2003 Rec Expansion GO Bond - interest	17,052		10,231		6,821						17,052
196	2006 Fire Station #2 GO Bond - principal	195,000		78,000			117,000					195,000
197	2006 Fire Station #2 GO Bond - interest	35,156		14,062			21,094					35,156
198	2008 Public Safety Building GO Bond - principal	350,000		350,000								350,000
199	2008 Public Safety Building GO Bond - interest	161,460		161,460								161,460
200												
201	Debt Totals by Year	1,243,888		721,754	-	78,821	138,094	228,915	-	-	76,305	1,243,888
202				58%	0%	6%	11%	18%	0%	0%	6%	100%
203												
204												
205	SUMMARY BY CATEGORY											
206												
207	Total Capital Items	4,192,507		-	1,549,303	785,602	253,167	911,102	280,000	-	413,333	4,192,507
208	Total Special Projects	2,770,038		-	1,707,038	409,000	-	34,000	525,000	-	95,000	2,770,038
209	Total Assignment of Fund Balance	885,667		-	313,667	198,500	25,000	198,500	-	-	150,000	885,667
210	Total Bond and Loan Payments	1,243,888		721,754	-	78,821	138,094	228,915	-	-	76,305	1,243,888
211	Total all expenditures and Fund Bal assignments on this schedule	9,092,100		721,754	3,570,008	1,471,923	416,260	1,372,517	805,000	-	734,638	9,092,100
212	Percentage of Total by Fund			8%	39%	16%	5%	15%	9%	0%	8%	100%