

WAYS AND MEANS COMMITTEE
5:00 p.m., Tuesday, October 16, 2018
Council Chambers
1207 Palm Boulevard, Isle of Palms, South Carolina

AGENDA

1. **Call to Order** and acknowledgement that the press and public had been duly notified of the meeting in accordance with the Freedom of Information Act
2. **Approval of Previous Meeting's Minutes**
Regular Meeting of September 18, 2018
3. **Citizens' Comments**
4. **Financial Statements – Treasurer Debbie Suggs**
 - A. Financial Statement
 - B. Tourism Schedules
 - C. Projects Worksheets
5. **Old Business – None**
6. **New Business**
 - A. Authorization of a survey and appraisal of the structure at 1100 Palm Boulevard as defined by the physical foot print and 5 feet of steps in such a way that will allow for the conveyance of the property to the current owner to allow him to get a clear title
 - B. Award of a contract to South East Sports & Play in the amount of \$62,000 to replace the floor of the gymnasium, with offsetting PARD grant of \$13,000 (Capital Projects Fund, pg 23, In 62 – Recreation Department Maintenance - \$62,000 with \$13,000 offset of PARD grant)
 - C. Award of a 3-year rental contract to NOVAtime for time and attendance software and hardware with first year cost of \$14,694 (Capital Projects Fund, General Government, Capital Outlay, pg 22, In 27 - \$28,000)
 - D. Consideration of change order from IPW Construction Group, LLC in the amount of \$51,450 for additional existing utility survey and location work for Phase II Drainage project. (Capital Projects Fund, Public Works, Capital Outlay, pg 23, In 53 - \$1,461,104 and Muni ATAX, Public Works, Capital Outlay, pg 25, In 120 - \$582,102)
 - E. Consideration of change order from IPW Construction Group, LLC in the amount of \$69,739.50 for required depth adjustments to the drainage line running down Palm Boulevard to the pond within Wild Dunes, and to the lines on 46th, 49th, 51st and 52nd Avenues for Phase II Drainage project (Capital Projects Fund, Public Works, Capital Outlay, pg 23, In 53 - \$1,461,104 and Muni ATAX, Public Works, Capital Outlay, pg 25, In 120 - \$582,102)
 - F. Discussion of parking rates and dates on Front Beach
 - G. Discussion of undergrounding power lines
7. **Miscellaneous Business – None**

Next Meeting Date: 5:00 p.m., Tuesday, November 27, 2018 in Council Chambers
8. **Executive Session –** To receive legal advice concerning potential claims related to 1100 Palm and right-of-way on Pavilion Drive

Upon returning to open session, the Committee may take action on matters discussed in Executive Session
9. **Adjournment**

WAYS and MEANS COMMITTEE
5:00 p.m., Tuesday, October 16, 2018

The regular meeting of the Ways and Means Committee was held at 5:00 p.m., Tuesday, October 16, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Bell, Buckhannon, Ferencz, Kinghorn, Moye, Rice and Ward, Mayor Carroll, Interim City Administrator Fragoso, Attorney Copeland, City Treasurer Suggs and Clerk Copeland; a quorum was present to conduct business. Councilmember Smith 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. **Approval of Previous Meeting's Minutes**

MOTION: Councilmember Kinghorn moved to approve the minutes of the regular meeting of September 18, 2018 as submitted; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

3. **Citizens' Comments – None**

4. **Financial Statements – Treasurer Suggs**

A. **Financial Statements**

Treasurer Suggs stated that the financial through September 30, 2018 represent the first quarter of FY19; therefore, the target was twenty-five percent (25%). General Fund Revenues were at thirteen percent (13%) of budget, which is normal for this period, and General Fund Expenditures were at twenty-three percent (23%) of budget, which is the same as in FY18. Property Taxes Revenue should begin flowing into the City soon since the tax bills were sent out this month. She reported that Business Licenses and Rental Licenses revenue "continue to perform very well;" Rental Licenses have already exceeded budget and are twenty-four percent (24%) ahead of FY18. Total City Funds were approximately sixteen million dollars (\$16,000,000), with General Fund Cash at approximately two million three hundred thousand dollars (\$2,300,000) or twenty percent (20%) of the General Fund budget.

Councilmember Rice asked whether the Building Permits income included the permit fees for the new hotel in Wild Dunes, and Director Kerr replied that the permit has not been issued; therefore, no permit fees have been received.

The Treasurer announced that the State has agreed to pay the twenty-five percent (25%) local share of FEMA funds for Hurricane Irma, meaning the City will receive five hundred twenty-two thousand dollars (\$522,000) of which four hundred twenty-five thousand dollars (\$425,000) relates to sand. She recalled that the City got a sizeable amount of money from FEMA for the beach renourishment project because the City could prove the amount of sand lost to that storm. With this additional money, the City can completely pay back the Capital Projects Fund for the short-term loan to the Beach Restoration Fund to allow the project to happen; the remaining funds will be placed in the Beach Preservation Fee Fund to off-set the funding it provided. The Treasurer added that this money would be accrued to FY18 in the audited financial statements.

The audit is going well; McCay-Kiddy spent two (2) weeks in City offices doing the field work and are working now in their offices and sending lots of emails to the Treasurer. The auditors expect to complete the audit and to present it at the November meeting along with the single audit required of recipients of more than seven hundred fifty thousand dollars (\$750,000) from the federal government in the year.

B. Tourism Funds

Only funds that had activity in the month were included in the meeting packet.

Treasurer Suggs recalled that last month in Municipal Accommodations Fees appeared to be an anomaly between the collections in FY18 and FY19; she called the County and learned that the problem was in FY18 with a timing difference between July and August with the doubling up of a significant taxpayer in August.

In Hospitality Taxes looked low compared to the prior year, and the reason is a delinquent payment the staff is working to collect.

As has been noted in prior meetings, the beach Preservation Fee Fund mirrors the Municipal ATAX Fund, and both are running nine percent (9%) ahead of FY18.

Having received only one (1) month of Local Options Sales Taxes, the fund is six percent (6%) higher than the same month in FY18.

Treasurer Suggs stated that, based on these schedules, the economy on the island is healthy.

The schedule of parking revenue shows that collections continue to decline and the number of transactions increases; in comparison to FY18, parking revenue is down approximately one hundred seventeen thousand dollars (\$117,000) or seventeen percent (17%).

C. Project Worksheets

The Treasurer recalled that the original contingency for the Phase II Drainage Project was fifteen percent (15%) of the construction contract, or three hundred fifty-seven thousand one hundred fifty dollars (\$357,150); the schedule shows the deductions from the contingency for three (3) change orders leaving a balance of approximately three hundred eight thousand dollars (\$308,000). After paying legal expenses from the contingency, the balance at September 30 was approximately two hundred ninety-four thousand dollars (\$294,000). Directing attention to the funding sources listed in the box on the lower left of the page, Treasurer Suggs explained that the funding sources both received and anticipated are listed in the far left with the amounts in the second column and the spending by year. To complete the project, the Treasurer anticipates spending a small portion of the General Drainage Reserve, not all of it as previously thought; with the budgeted use of Municipal ATAX funds and the grants the City believes it is going to receive, the City can complete the project with the use of only approximately two hundred sixty-seven thousand dollars (\$267,000).

Chair Ward stated that the City has not yet received the Engagement letter from McCay Kiddy for the agreed upon procedures for the tenants of the Isle of Palms Marina.

In a meeting that included Interim Administrator Fragoso, Treasurer Suggs, Chair Ward and persons from McCay Kiddy where they agreed that the best course of action would be for someone from their office to meet with each of the marina tenants to understand what procedures they employ in the operation of their business. Based on those meetings, which are occurring now, McCay Kiddy can make an educated determination of the scope of the task and to write the Engagement Letter.

5. **Old Business – None**

6. **New Business**

MOTION: Chair Ward moved to go into Executive Session at 5:15 p.m. to receive legal advice concerning the potential claims related to 1100 Palm and right-of-way on Pavilion Drive; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

The Ways and Means Committee returned to open session at 5:30 p.m., and the Chair announced that the Committee had taken no votes or other action while in Executive Session.

A. **Authorization of a survey and appraisal of the structure at 1100 Palm Boulevard as defined by the physical footprint and 5 feet of steps in such a way that will allow for the conveyance of the property to the current owner to allow him to get a clear title**

MOTION: Councilmember Ferencz moved to authorize a survey and appraisal of 1100 Palm Boulevard as defined above; Councilmember Bell seconded.

AMENDMENT: Mayor Carroll moved to amend the motion by adding that the costs of the survey, appraisal and legal fees will be paid by the property owner, and Councilmember Bell seconded; the amendment PASSED UNANIMOUSLY.

VOTE on AMENDED MOTION: The amended motion PASSED UNANIMOUSLY.

B. **Award of a contract to South East Sports & Play in the amount of \$62,000 to replace the floor of the gymnasium, with offsetting PARD grant of \$13,000 (Capital Projects Fund, pg 23, In 62 – Recreation Department Maintenance - \$62,000 with offsetting PARD grant of \$13,000)**

MOTION: Councilmember Moye moved to award a contract to South East Sports & Play for \$62,000 to replace the gymnasium floor; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

C. **Award of a 3-year rental contract to NOVAtime for time and attendance software and hardware with first year cost of \$14,694 (Capital Projects Fund, General Government, Capital Outlay, pg 22, In 27 - \$28,000)**

Motion: Councilmember Rice moved to award a 3-year rental contract to NOVAtime for time and attendance software and hardware; Councilmember Moye seconded.

When Councilmember Buckhannon asked exactly what it was that the City was renting, Councilmember Moye replied that it would get five (5) bio-metric time clocks with the accompanying hardware and support.

VOTE: The motion PASSED UNANIMOUSLY.

D. Consideration of change order from IPW Construction Group, LLC in the amount of \$51,450 for additional existing utility survey and location work for Phase II Drainage project. (Capital Projects Fund, Public Works, Capital Outlay, pg 23, In 53 - \$1,461,104 and Muni ATAX, Public Works, Capital Outlay, pg 25, In 120 - \$582,102)

MOTION: Councilmember Rice moved to approve the change order detailed above in the amount of \$51,450; Councilmember Buckhannon seconded.

Dave Stevens and Jason Milner of Civil Site Environmental asked the Chair's permission to explain the two (2) change orders together, and permission was granted.

E. Consideration of change order from IPW Construction Group, LLC in the amount of \$69,739.50 for required depth adjustments to the drainage line running down Palm Boulevard to the pond within Wild Dunes, and to the lines on 46th, 49th, 51st and 52nd Avenues for Phase II Drainage project (Capital Projects Fund, Public Works, Capital Outlay, pg 23, In 53 - \$1,461,104 and Muni ATAX, Public Works, Capital Outlay, pg 25, In 120 - \$582,102)

Interim Administrator Frago stated that David Stevens and Jason Milner were the engineers with Civil Site Environmental (CSE) who designed the Phase II Drainage Project, and Mr. Milner was serving as the Project Engineer and was overseeing construction. In the meeting packet were the engineering assessment letters of the two (2) change orders that describe the work that was done and recommending them for approval. Mr. Milner explained that the construction contractor was running into water and utility lines that were missed when the original utility survey and location work was done; therefore, the utility surveyor was returning to the island to adjust the design. These surveys indicate where the new drainage pipes would come into conflict with existing power, cable, television, water, etc. lines that are already in place so that the drainage pipes could be installed below them. The contractor asked that the surveyor come to the island to re-survey the remaining length of the project so that any additional corrections could be made at one (1) time to the placement and depth required for proper installation, and the first change order is for that work. The second change order is for the labor involved in the vertical depth adjustments required for drainage installations along and/or underneath Palm between 46th and 52nd Avenues; it has also been reviewed by the project engineer and recommended for approval.

Mayor Carroll asked about the status of 48th Avenue and the Citadel Beach House tying into the system, and Mr. Steven responded that the residents of 48th Avenue were under contract with CSE to design the system, at their expense, and the Citadel Beach House is being delayed as they are trying to get the alumni association to pay for it. Mr. Steven assured Council that the system was designed to handle the increased flow.

Councilmember Rice asked what the expected completion date was with the unforeseen delays to the construction timeline.

Mr. Milner said that they were now looking at the second week in December for completion of the project.

VOTE: The motion for the change order in the amount of \$51,450 PASSED UNANIMOUSLY.

MOTION: Councilmember Buckhannon moved to approve the second change order in the amount of \$69,739.50; Councilmember Kinghorn seconded and the motion PASSED UNANIMOUSLY.

F. Discussion of parking rates and dates on Front Beach

Chair Ward stated that some Front Beach businesses were concerned about the two (2) week extension of the period the meters are enforced and that the meters are enforced until 8:00 p.m.; they think that these two (2) factors are impacting their businesses. The owners thought that residents were not coming to Front Beach to dine because they have to pay to park.

The Interim Administrator reminded the Committee that residents with a valid IOP residential sticker or a Wind Dunes residential decal can park for free in the municipal lots at any time.

Chair Ward stated that, for him, the issue was not about the revenue stream in the budget from parking as much as it was about activity.

Councilmember Bell contacted Folly Beach to learn what they charge for parking in their lots and he was told that they charge a daily rate of eight dollars (\$8). He agreed that activity has increased and the economy is good, but he saw no data to support that the increased activity was having any impact on hospitality. He commented that parking revenue was already down one hundred thousand dollars (\$100,000) and asked why Council would make any change that would drive that figure higher. He concurred with Councilmembers Moye and Kinghorn that Council should reconsider the parking rates.

Councilmember Kinghorn recalled that, during the budget discussions last year, the parking rates were increased and the enforcement of the kiosks was extended two (2) weeks on the front end and on the backside; this Council has reversed the decision on parking rates and revenue has suffered. He opined that one who owns a parking lot does it to make money; if the City is not interested in that, it should get out of the parking lot business. He also believed that the people who park in the municipal lot are off-islanders here to enjoy a day at the beach. The Councilmember commented that, if the City wants to keep its property taxes low, if the City wants to plan for future projects for drainage and, possibly, sewer, Council must generate savings and revenue, and the parking rates are an easy way to do it. He recommended that the rates go back to what they were.

When Councilmember Rice asked where the money from parking tickets goes, Treasurer Suggs replied, that it goes into Court Revenue. The Councilmember then asked if that line item has increased, and the Treasurer nodded that it has, but she also cautioned that the City should not treat parking fines as revenue.

Responding to Councilmember Ferencz, Interim Administrator Fragoso stated that the parking kiosks are covered from November 1st to March 1st, resulting in free parking for everyone in that timeframe.

Chair Ward was interested in seeing the amount of parking revenue that was generated in the two (2) weeks in March and October that were added, and the Interim Administrator said a report

could be generated to get that information. He was told that residents have been complaining about paying to park; he noted that some of these people have been visiting a particular establishment for forty (40) years. He also stated he was not opposed to changing the rates, but he also wanted some compromise like eliminating those two (2) weeks that were added in October and March.

Councilmember Ferencz asked if small groups could be issued a special sticker that would allow them to park for free; in addition, she did not understand covering the kiosks when the parking plan was now enforced year-round. She also thought that residents, with the IOP or Wild Dunes decal, should be allowed to park for free whether in the parking lot or on the street.

Interim Chief Usry said that currently the parking regulations were being enforced from 8:00 a.m. til 8:00 p.m.; she asked if changing the hours to 8:00 a.m. to 6:00 p.m. would make a difference. She noted that such a change could be handled internally without changing any regulations and without eliminating the additional two (2) weeks in October.

The Chair was very pleased with the Interim Chief's suggestion and asked that the Real Property Committee discuss it at their next meeting. For the November Committee meeting, Chair Ward asked staff to provide the revenue and direct and indirect expenses for the last two (2) weeks of October and the first two (2) weeks of March for on-street parking at Front Beach.

Councilmember Kinghorn suggested that all Front Beach businesses should be contacted and polled to learn whether paying to park was impacting them.

G. Discussion of undergrounding of power lines

Councilmember Rice asked for this item to be on the agenda as a result of three (3) downed power lines in the course of ten (10) days; she thought Council should delve into the possibility of undergrounding some of the island's power lines. She recalled that SCE&G has a program, the non-standard service fund, that maintains a balance of approximately three hundred seventy-five thousand dollars (\$375,000); the City last used these funds for the Front Beach lighting that was installed a few years ago.

By way of history, Councilmember Kinghorn stated that the Public Works Committee had looked into undergrounding lines on the island; the cost from SCE&G was "exorbitant," and they gave the Committee lots of reasons not to do it.

Councilmember Bell stated that Council cannot do everything it wants to do at the current millage rate. He reported that the City has budgeted eight hundred twenty thousand dollars (\$820,000) for public utilities. He recommended that some portion of those funds should be set aside for the undergrounding of power lines, but he voiced agreement with Councilmember Rice that the only way the City could accomplish this goal would be to phase it by doing a small area when the funds were available. He stated that the City could not swap off drainage for the undergrounding of power lines; he also stated that the City could not measure its success by maintaining the same tax rate from years ago. He commented that Council needed to look into the future and picture what projects are there, and then to develop a viable plan that would be affordable to the citizens and the City.

As this subject goes back to Committee, Councilmember Ferencz suggested that they go through the minutes of the meetings related to undergrounding power lines and the information provided by SCE&G.

Interim Administrator Fragoso stated that SCE&G quoted in 2016 a cost of twelve million dollars (\$12,000,000) to underground the power lines on Palm Boulevard from Breach Inlet to 11th Avenue; the cost quoted for Palm Boulevard between 11th and 21st Avenue at six million dollars (\$6,000,000). At that time, SCE&G also provided a list of smaller projects, but no cost estimates accompanied them; she suggested getting cost estimates for the smaller projects and considering one (1) for inclusion in the FY20 budget. She thought that undergrounding lines at the marina could be a viable option to consider which was not included in SCE&G's list.

Councilmember Buckhannon recalled that several years ago the City increased the SCE&G franchise fee from three percent (3%) to five percent (5%). At that time he recommended that the two percent (2%) of additional revenue be put into reserves for future undergrounding projects; he also thought that Council should consider doing that in the future.

Mayor Carroll stated that the City's highest priority was drainage, and he acknowledged that to solve the City's drainage issues would require a tax increase.

7. Miscellaneous Business – None

Next Meeting Date: 5:00 p.m., Tuesday, November 27, 2018 in Council Chambers

8. Executive Session – held earlier in the meeting

9. Adjournment

MOTION: Councilmember Buckhannon moved to adjourn the meeting at 6:15 p.m., Councilmember Kinghorn seconded and the motion PASSED UNANIMOUSLY.

Respectfully submitted:

Marie Copeland
City Clerk

City of Isle of Palms
Financial Statement Summary as of September 30, 2018
(Dollars in Thousands)

	REVENUES				TRANSFERS IN / (OUT)				EXPENDITURES				Ending Fund Balance
	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	
General	\$ 1,328	\$ 10,205	\$ (8,877)	13%	-	1,139	\$ (1,139)	0%	\$ 2,587	\$ 11,344	\$ (8,757)	23%	\$ 2,743
Capital Projects	17	1,403	(1,386)	1%	-	218	(218)	0%	272	4,168	(3,896)	7%	3,870
Muni Accom Tax	602	1,529	(927)	39%	-	(662)	662	0%	179	1,635	(1,456)	11%	2,139
Hospitality Tax	174	778	(604)	22%	-	(531)	531	0%	49	520	(471)	9%	1,205
State Accom Tax	9	1,769	(1,760)	1%	-	(589)	589	0%	190	1,783	(1,593)	11%	1,619
Beach Preservation	215	1,020	(805)	21%	-	-	-	-	-	465	(465)	0%	1,507
Marina	171	497	(326)	34%	-	436	(436)	0%	41	768	(727)	5%	6,239
Disaster Recovery	11	25	(14)	44%	-	-	-	-	20	5	15	400%	2,373
All Other	155	173	(17)	90%	-	(11)	11	0%	20	165	(145)	12%	646
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total All Funds	\$ 2,682	\$ 17,399	\$ (14,716)	15%	\$ -	\$ -	\$ -		\$ 3,358	\$ 20,853	\$ (17,495)	16%	\$ 22,341

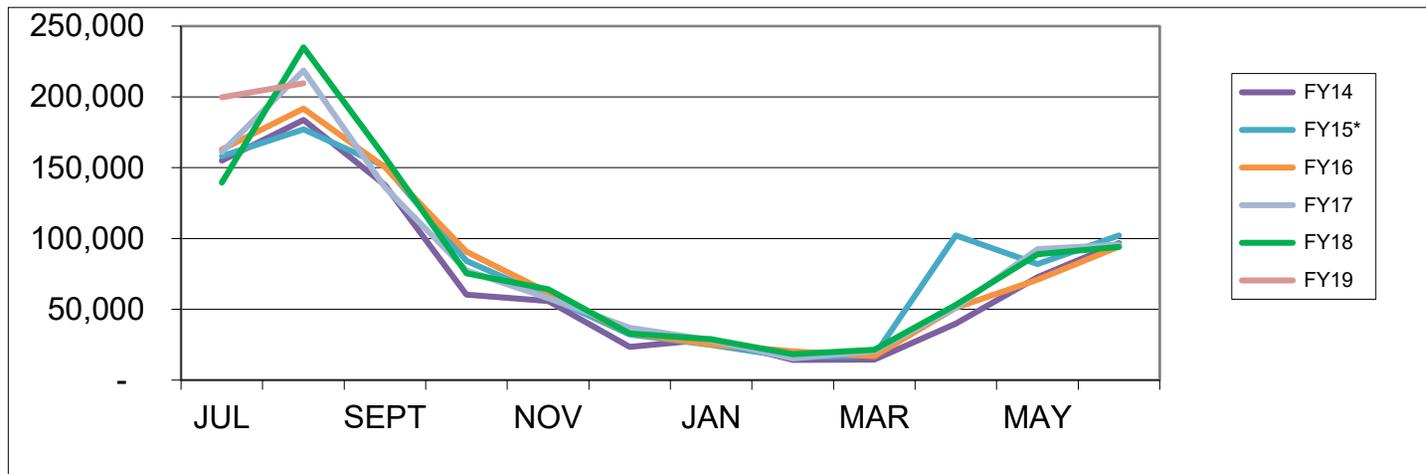
General Fund YTD Revenues Compared to Budget and Prior Year					
	YTD Actual	FY18 Budget	% of Budget	FY18 YTD	% of Prior YTD
Prop Tax	27	4,355	1%	24	113%
LO Sales Tax	-	750	0%	84	
Business Lic	162	1,215	13%	87	186%
Rental Lic	536	476	113%	433	124%
Other Lic	-	1,511	0%	-	
Build Pmts	77	301	26%	55	140%
From State	-	261	0%	-	
Parking	301	778	39%	305	99%
All Other	225	558	40%	113	199%
Total	1,328	10,205	13%	1,101	121%

Cash Balances		
	<u>8/31/2018</u>	<u>9/30/2017</u>
General Fund	2,294	2,758
<i>As a % of GF Exp</i>	<i>20%</i>	<i>25%</i>
Capital Projects	2,798	3,819
Disaster Recovery	2,229	2,358
Beach Maint	-	401
Marina	966	875
Tourism Funds	5,014	4,344
Beach Restoration	901	4,853
Beach Preservation	1,507	2,462
Other Restricted	404	533
Total All Cash	16,114	22,403

General Fund YTD Expenditures 3 Month Target = 25%			
	YTD Actual	FY19 Budget	% of Bud
Mayor/Council	23	133	17%
General Govt	298	1,799	17%
Police	643	2,771	23%
Fire	875	3,346	26%
Public Works	318	1,421	22%
Build & Lic	94	420	22%
Recreation	245	1,057	23%
Judicial	46	260	18%
BSOs	45	137	33%
Total	2,587	11,344	23%
<i>% of FY18 Budget Expended in Sept 2017</i>			23%

City of Isle of Palms Municipal Accommodations Fee Collections

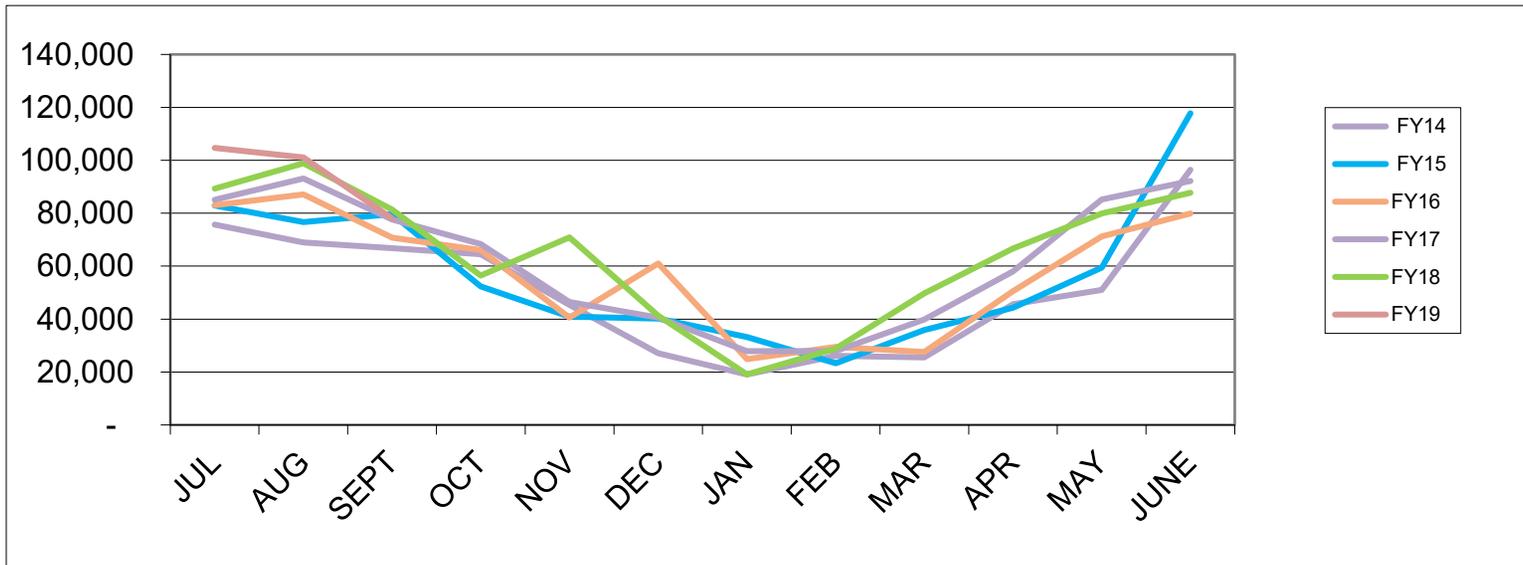
	FY14	FY15*	FY16	FY17	FY18	FY19
JUL	154,960	158,217	162,862	161,068	139,501	199,724
AUG	183,738	177,087	191,759	218,620	235,007	209,600
SEPT	137,686	151,064	150,212	136,141	157,274	
OCT	60,449	84,113	90,691	77,500	75,353	
NOV	55,789	58,716	61,918	57,777	64,256	
DEC	23,420	32,277	33,233	36,937	32,877	
JAN	28,793	24,860	25,309	28,217	28,859	
FEB	14,273	16,123	20,313	15,332	18,317	
MAR	14,492	17,406	16,918	20,485	21,562	
APR	39,874	102,242	51,082	51,166	53,213	
MAY	72,805	81,994	70,954	92,529	88,875	
JUNE	96,749	102,138	94,270	95,768	94,112	
Deduct last July	(154,960)	(158,217)	(162,862)	(161,068)	(139,501)	(199,724)
Add next July	158,217	162,862	161,068	139,501	199,724	
Total Fiscal Year	886,286	1,010,881	967,728	969,974	1,069,429	209,600
	Incr from FY13 9%	Incr from FY14 14%	Incr from FY15 -4%	Incr from FY16 0%	Incr from FY16 10%	Incr from FY18 9%



* April 2015 includes \$52,496 one-time revenue related to settlement from online travel companies.

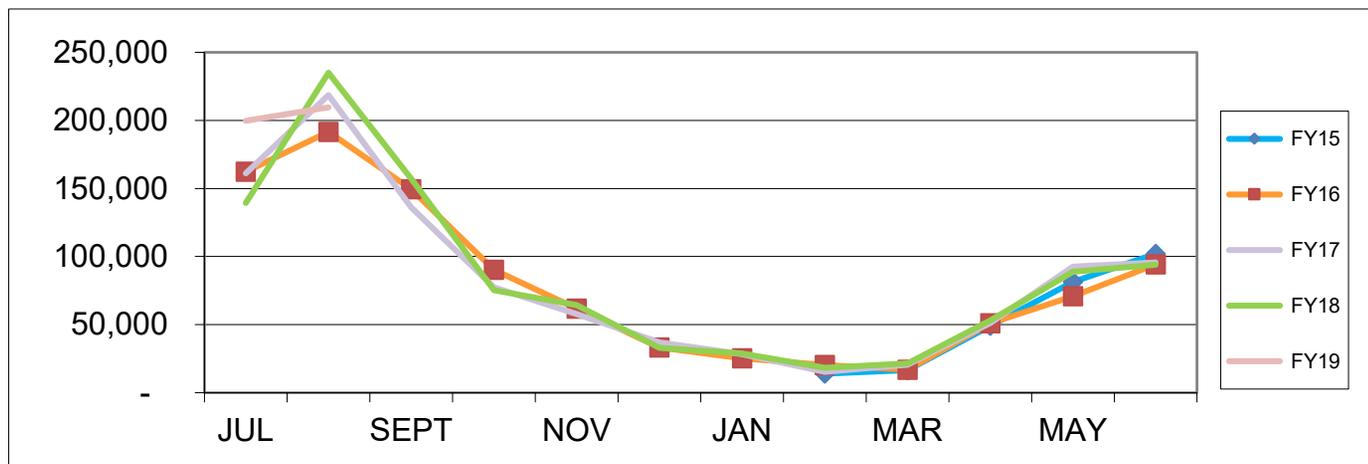
City of Isle of Palms Hospitality Tax Collections

	FY14		FY15		FY16		FY17		FY18		FY19	
	Taxes Paid	# of Payers										
JUL	75,718	28	82,898	28	83,038	31	85,051	29	89,309	27	104,681	30
AUG	68,958	25	76,606	29	87,110	29	93,123	27	98,883	27	101,031	34
SEPT	66,779	26	79,619	32	70,725	32	77,619	29	81,373	34	78,014	29
OCT	64,513	25	52,308	33	66,113	34	68,348	27	56,439	31		
NOV	45,325	25	40,949	26	40,576	12	46,488	24	70,905	34		
DEC	27,092	25	40,157	22	61,052	30	40,557	26	41,260	25		
JAN	19,057	26	33,166	31	24,864	26	27,883	26	19,085	23		
FEB	26,164	21	23,297	25	29,443	21	27,947	22	28,826	24		
MAR	25,564	21	35,894	26	27,586		39,785	26	49,744	26		
APR	45,637	24	44,335	26	50,531	25	57,961	28	66,633	28		
MAY	50,987	28	59,407	28	71,297	32	85,246	29	79,870	27		
JUNE	96,425	29	117,761	33	79,858	30	92,137	29	87,753	28		
Deduct last July	(75,718)		(82,898)		(83,038)		(85,051)		(89,309)		(104,681)	
Add next July	82,898		83,038		85,051		89,309		104,681		-	
Total Fiscal Year	619,399		686,537		694,206		746,402		785,452		179,046	
	Incr fr FY13	12%	Incr fr FY14	11%	Incr fr FY15	1%	Incr fr FY16	8%	Incr fr FY17	5%	Incr fr FY18	9%



City of Isle of Palms Beach Preservation Fee

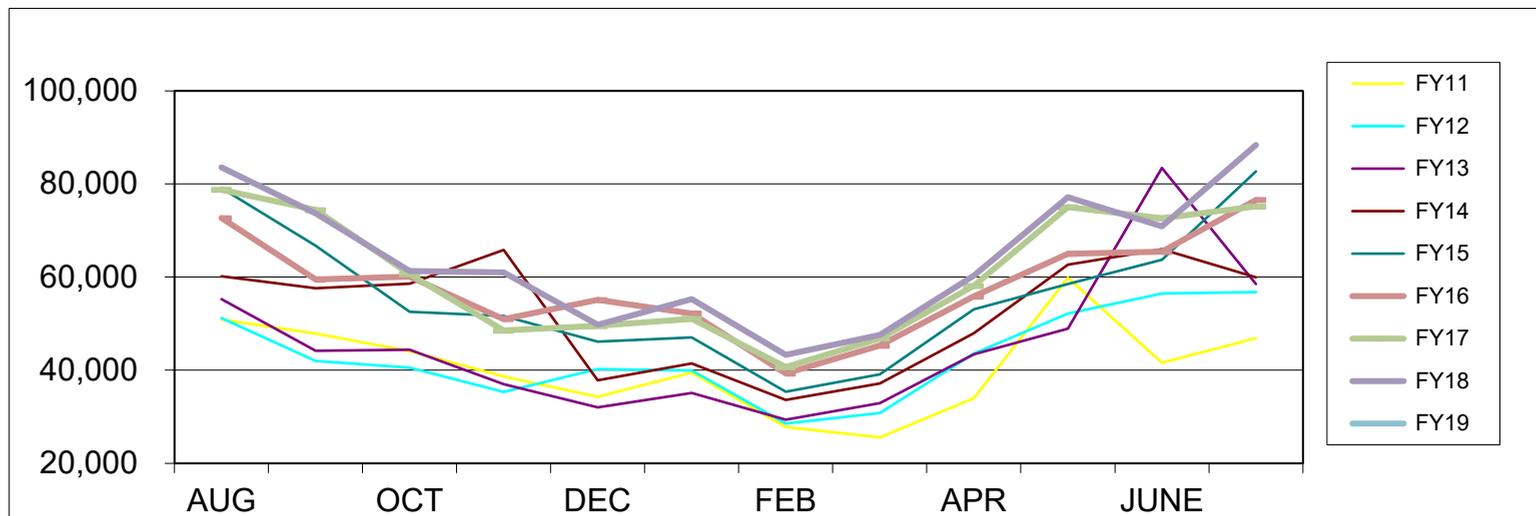
	FY15	FY16	FY17	FY18	FY19
JUL		162,228	161,068	139,501	199,724
AUG		191,610	218,620	235,007	209,600
SEPT		149,350	136,141	157,274	
OCT		90,398	77,500	75,353	
NOV		61,647	57,777	64,256	
DEC		33,233	36,937	32,877	
JAN		25,309	28,217	28,859	
FEB		13,997	20,313	15,332	
MAR		16,526	16,918	20,485	
APR		49,060	51,082	51,166	
MAY		81,384	92,529	88,875	
JUNE		102,031	95,768	94,112	
Deduct last July	-	(162,228)	(161,068)	(139,501)	(199,724)
Add next July	162,228	161,068	139,501	199,724	
Total Fiscal Year	425,226	966,152	969,974	1,069,429	209,600
			Incr from FY16 0%	Incr from FY17 10%	Incr from FY18 9%



City of Isle of Palms Local Option Sales Tax Collections

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
AUG	50,901	51,225	55,308	60,148	79,157	72,684	78,763	83,614	88,713
SEPT	47,910	41,968	44,160	57,629	66,742	59,485	74,435	73,671	
OCT	44,096	40,583	44,387	58,596	52,592	60,091	60,675	61,352	
NOV	38,647	35,340	37,002	65,846	51,671	50,987	48,526	61,040	
DEC	34,280	40,294	32,013	37,848	46,175	55,100	49,536	49,732	
JAN	39,535	39,952	35,124	41,441	47,026	52,199	51,084	55,282	
FEB	27,808	28,563	29,382	33,630	35,387	39,321	40,694	43,314	
MAR	25,569	30,796	32,904	37,132	39,091	45,304	46,832	47,589	
APR	33,966	43,572	43,437	47,960	53,077	55,848	58,126	60,349	
MAY	59,859	52,169	48,957	62,684	58,550	65,020	75,033	77,153	
JUNE	41,631	56,454	83,452	65,995	63,722	65,457	72,661	70,879	
JULY	46,891	56,799	58,510	59,932	82,715	76,581	75,171	88,382	

Total Fiscal Year	491,091	517,717	544,635	628,841	675,906	698,077	731,537	772,357	88,713
	Decr from FY10	Incr from FY11	Incr from FY12	Incr from FY13	Incr from FY14	Incr from FY15	Incr from FY16	Incr from FY17	Incr from FY18
	-3%	5%	5.2%	15.5%	7.5%	3.3%	4.8%	5.6%	6.1%



**City of Isle of Palms
Parking Revenue Summary
Summer 2018**

	On-Street Kiosks #1-11	Parking Lot Kiosks #12-16	Total Kiosks
Mar-18	22,651	7,770	30,421
Apr-18	46,892	34,014	80,906
May-18	60,937	23,825	84,762
Jun-18	72,583	42,175	114,758
Jul-18	81,294	45,761	127,055
Aug-18	70,454	26,982	97,436
Sep-18	36,980	15,891	52,871
Oct-18	-	-	-
YTD Summer 2018	<u>391,791</u>	<u>196,418</u>	<u>588,209</u>

Compare to Summer 2017

NOTE: Lot rates went from \$10/\$8 daily in 2017 to \$1 hrly in 2018)

DOLLARS	STREET	LOTS	TOTAL
YTD Summer 2017	360,899	323,016	683,915
YTD Summer 2018	391,791	196,418	588,209
Less March 1-19*	<u>(15,684)</u>	<u>(5,981)</u>	<u>(21,664)</u>
March 20-Aug 31, 2018	376,108	190,437	566,545
Increase/(Decrease)	15,209	(132,578)	(117,370)
% Increase/(Decrease)	4%	-41%	-17%

# OF TRANSACTIONS	STREET	LOTS	TOTAL
YTD Aug Summer 2017	105,239	43,328	148,567
YTD Aug Summer 2018	117,765	51,511	169,276
Less March 1-19*	<u>(5,613)</u>	<u>(718)</u>	<u>(6,331)</u>
March 20-Aug 31, 2018	112,152	50,793	162,945
Increase / (Decrease)	6,913	7,465	14,378
% Increase/(Decrease)	7%	17%	10%

* Meters opened March 20 in 2017 and March 1 in 2018. Activity from 3/1/18 to 3/19/18 was deducted to get an apples to apples comparison to 2017.

City of Isle of Palms
Phase II Drainage - 45th - 52nd Avenue

G/L Account: 204640.5084

PROJECT COST:

Design & Engineering Contract - Phase II - 45th to 52nd Avenues
 First Contract Amendment (bid package, easements, permitting, technical support during construction, etc)
 Low Bid Received with 15% Contingency, less change orders
 Change Order #1 - field adjustment to relocate water pipe- marina line from bulkhead to pond
 Change Order #2 - no cost
 Change Order #3 - field adjustment to relocate drainage line away from electrical line near Wild Dunes main gate
 Change Order #4 - raise drainage pipe invert to clear power line, replace check valve with a flap gate

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
169,000			169,000
30,000			30,000
	2,381,000	357,150	2,738,150
	29,997	(29,997)	-
			-
	9,074	(9,074)	-
	9,926	(9,926)	-
SUBTOTAL ESTIMATED COST:			
199,000	2,429,997	308,153	2,937,150

PROJECT EXPENDITURES:

Inv. Date	Check #	Vendor	Description of Work		
4/9/12	2818	Eadie's Construction	45th - 52nd Ave, TB inspection	1,950	1,950
4/25/12	2820	CSE	Phase II engineering, drawings	8,308	8,308
5/25/12	2826	CSE	Phase II engineering, drawings	13,875	13,875
6/25/12	2837	CSE	engineering, wetlands survey	14,000	14,000
7/25/12	2845	CSE	engineering, survey, wetlands & drawings	12,666	12,666
8/27/12	2854	CSE	survey, drawings and postage	8,960	8,960
9/25/12	2867	CSE	engineering and drawings	8,531	8,531
10/25/12	2872	CSE	engineering and surveys	14,500	14,500
11/26/12	2874	CSE	engineering, surveys, & wetlands	13,500	13,500
1/16/13	2881	CSE	engineering, drawings & wetlands	12,747	12,747
2/7/13	2887	CSE	engineering, drawings & wetlands	15,524	15,524
2/25/13	2891	CSE	engineering, survey & drawings	4,529	4,529
5/28/13	2914	CSE	engineering	4,000	4,000
6/25/13	2920	CSE	engineering	2,000	2,000
9/25/13	2932	CSE	engineering services	314	314
10/25/13	2935	CSE	engineering services	918	918
11/25/14	2980	CSE	engineering services	5,310	5,310
3/10/15	2990	Halversen & Associates	legal expenses related to easements		1,705
5/31/15	3002	Halversen & Associates	legal expenses related to easements		1,641
6/30/15	3012	Halversen & Associates	legal expenses related to easements		12
11/25/15	3036	CSE	eng svcs, drinking water & well issues w/ SC DHEC	100	100
12/28/15	3045	CSE	eng svcs, meeting with HOA	180	180
12/29/15	3046	Halversen & Associates	Drainage related legal fees Nov & Dec 2015		281
1/31/16	3058	Halversen & Associates	Drainage related legal fees Jan 2016		540
2/21/16	3068	Halversen & Associates	Drainage related legal fees Golf Cart Easement		206
3/1/16	3076	Halversen & Associates	Drainage related legal fees Golf Cart Easement		96

City of Isle of Palms
Phase II Drainage - 45th - 52nd Avenue

G/L Account: 204640.5084

PROJECT COST:

5/25/16	3089	CSE	eng svcs, site meeting WDYH easement
5/16/16	3090	Halversen & Associates	Legal fees, WDYH meeting, golf cart/IOPWSC easements
6/27/16	3096	CSE	revised drawing exhibits
6/28/16	3101	Halversen & Associates	Drainage related legal fees for June 2016
7/26/16	3103	CSE	Wild Dunes expansion meeting
9/26/16	3110	CSE	Wild Dunes expansion meeting, plan review
1/25/17	3130	CSE	Eng svcs, Phase II drainage
4/25/17	3158	CSE	Drainage Phase II permit, drawings for bid package
5/25/17	3179	CSE	Bid package preparation
6/26/17	3177	CSE	Finalize bid package and advertisement
7/25/17	3183	CSE	Bid opening, review of tabulation
9/1/17	3194	CSE	Met with IOPWSC, prepare grant info
9/25/17	47982	CSE	preconstruction meeting
10/25/17	50205	CSE	property owners meeting, sketch flap gate
11/2/17	50195	IPW	construction pay app #1
11/27/17	50366	CSE	project management
12/22/17	50458	IPW Construction Group	construction pay app #2
12/27/17	50616	CSE	professional services & project mgt
2/5/18	50785	IPW Construction Group	construction pay app #3
2/26/18	50891	CSE	professional services & project mgt
2/28/18	50946	IPW	construction pay app #4
3/26/18	51084	CSE	professional services & project mgt
4/2/18	51223	IPW	construction pay app #5
4/25/18	51307	CSE	professional services & project mgt
5/8/18	51480	IPW	construction pay app #6
5/25/18	51592	CSE	professional services & project mgt
5/29/18	51876	IPW	construction pay app #7
6/25/18	51871	CSE	professional services & project mgt
6/28/18	51940	IPW	construction pay app #8

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
400			400
		900	900
300			300
		108	108
625			625
1,225			1,225
3,915			3,915
600			600
12,590			12,590
4,687			4,687
2,837			2,837
1,292			1,292
1,054			1,054
524			524
	214,032		214,032
2,628			2,628
	113,388		113,388
450		400	850
	90,001		90,001
2,100			2,100
	83,772		83,772
3,506			3,506
	145,934		145,934
3,000			3,000
	213,316		213,316
750			750
	241,100		241,100
4,700			4,700
	97,479		97,479

City of Isle of Palms
Phase II Drainage - 45th - 52nd Avenue

G/L Account: 204640.5084

PROJECT COST:

7/30/18	52248	IPW	construction pay app #9
8/1/18	52308	CSE	professional services & project mgt
8/27/18	52397	CSE	professional services & project mgt - change orders/Palm revisions
8/28/18	52404	IPW	construction papy app #10
6/30/17	various	Halversen & Associates	legal expense related to project, FY17
6/30/18	various	Halversen & Associates	legal expense related to project, FY17
6/30/19	various	Hinchey Murray & Pagliarini (J Copeland)	legal expense related to project, FY17

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
	71,716		71,716
4,700			4,700
2,361			2,361
	96,674		96,674
		2,752	2,752
		5,061	5,061
		72	72
SUBTOTAL SPENDING:			
196,154	1,367,411	13,774	1,577,339
REMAINING TO SPEND:			
2,846	1,062,586	294,379	1,359,811

PROJECT FUNDING:		Reserves/ Contributions/ Grants	Spending by FY	Reserve Balance
FY12	Residual funding, Phase I	81,738	(38,133)	43,605
FY13	City Reserve	87,262	(96,956)	33,911
FY14	City Reserve	200,000	(1,232)	232,680
FY15	City Budgeted Reserve	200,000	(8,668)	424,012
FY16	City Budgeted Reserve	200,000	(3,111)	620,901
FY17	City Budgeted Reserve	200,000	(26,394)	794,507
FY18	Muni Atax Contribution	299,755	(299,755)	794,507
FY18	CPF Reserve	133,062	(927,568)	0
FY19	Muni Atax Budgeted Contribution	375,000	(375,000)	0
FY19	CTC Grant Award for construction, FY14	100,000	(1,160,333)	(1,060,333)
FY19	CTC Grant Award for construction, FY16	100,000		(960,333)
FY19	Rural Infrastructure Grant FY17	500,000		(460,333)
FY19	TST Funding for construction FY18	193,184		(267,149)
FY19	CPF use of General Drainage Rsrv (PLUG)	267,149		0
		2,937,150	(2,937,150)	0

NOTE: FY19 Spending is estimated here as the remaining to spend on the project including 100% of the \$294,379 remaining contingency.

Total project funding	2,937,150
Total project spending to date	(1,577,339)
Total estimated remaining to spend	(1,359,811)
Shortfall	0

City of Isle of Palms
Replace (6) Underground Fuel Storage Tanks & PWks Fuel Canopy
IOP Public Works (2) and IOP Marina (4)

FY19 Budget for Public Works UST Replacmnt	280,000
FY19 Budget for Public Works Fuel Canopy	30,000
FY19 Budget for Marina UST Replacement	620,000
Contracts/Change Orders	(841,329)
Budget Funds Remaining	88,671

Contracts and Change Orders Received:

Summit Engineering Technical assistance & contract admin
 Jones & Frank Construction (breakdown by location to come)
 Legal & Miscellaneous expense estimate

Project Expenditures:

Invoice Date	Payee	Description of Work
--------------	-------	---------------------

3/1/2018	Summit Engineering Lab	testing related to removal of UST tanks
7/25/2018	Jones & Frank	Pay App #1 tanks and installation - Pub Wks site
8/31/2018	Summit Engineering Lab	project oversight, mileage
8/31/2018	Jones & Frank	Pay App #2 - Pub Works Site

Total paid
 Remaining on contracts

Construction Admin	Construction	Legal & Misc	Total
21,737			21,737
	809,592	-	809,592
		10,000	10,000
<u>21,737</u>	<u>809,592</u>	<u>10,000</u>	<u>841,329</u>
		4,240	4,240
	127,026		127,026
4,204			4,204
	57,746		57,746
<u>4,204</u>	<u>184,772</u>	<u>4,240</u>	<u>193,216</u>
<u>17,533</u>	<u>624,820</u>	<u>5,760</u>	<u>648,113</u>

Fund 10 GENERAL FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	566,622.15	226,680.64
	Investments	2,273,917.85	2,067,447.12
	Accounts Receivable	54,703.00	577,721.76
	Other Assets	17,660.94	20,748.89
	Due From Other Funds	183,285.37	19,245.50
	Total Assets	3,096,189.31	2,911,843.91
*** Liabilities ***			
	Accounts Payable	125,940.27	18,919.81
	Liabilities-ST	149,981.81	120,318.50
	Due To Other Funds	718,308.96	0.00
	Deferred Inflows	46,473.00	29,494.00
	Total Liabilities	1,040,704.04	168,732.31
*** Fund Balance ***			
	Unassigned	2,762,426.79	2,696,050.23
	Restricted	372,013.86	438,390.42
	Total Fund Balance	3,134,440.65	3,134,440.65
	Beginning Fund Balance	3,134,440.65	3,134,440.65
	Net of Revenues VS Expenditures - 17-18		867,065.82
	*17-18 End FB/18-19 Beg FB	4,001,506.47	
	Net of Revenues VS Expenditures - Current Year	(1,086,361.37)	(1,258,394.87)
	Ending Fund Balance	2,048,079.28	2,743,111.60
	Total Liabilities And Fund Balance	3,088,783.32	2,911,843.91
	Out of Balance:	7,405.99	0.00

* Year Not Closed

Fund 20 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	262,707.90	(370,700.56)
	Investments	3,556,390.99	3,168,657.77
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	721,944.82	1,083,000.00
	Total Assets	4,541,043.71	3,880,957.21
*** Liabilities ***			
	Accounts Payable	100,579.38	10,475.03
	Due To Other Funds	21.93	0.00
	Deferred Inflows	0.00	0.00
	Total Liabilities	100,601.31	10,475.03
*** Fund Balance ***			
	Unassigned	2,317,968.39	1,676,862.73
	Restricted	2,223,260.50	2,864,366.16
	Total Fund Balance	4,541,228.89	4,541,228.89
	Beginning Fund Balance	4,541,228.89	4,541,228.89
	Net of Revenues VS Expenditures - 17-18 *17-18 End FB/18-19 Beg FB	4,125,675.22	(415,553.67)
	Net of Revenues VS Expenditures - Current Year	(100,786.49)	(255,193.04)
	Ending Fund Balance	4,440,442.40	3,870,482.18
	Total Liabilities And Fund Balance	4,541,043.71	3,880,957.21

* Year Not Closed

Fund 30 ACCOMMODATIONS FEE FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	327,938.47	729,728.29
	Investments	1,397,298.22	1,429,075.02
	Accounts Receivable	(1.00)	994.00
	Due From Other Funds	29,147.24	0.00
	Total Assets	1,754,382.93	2,159,797.31
*** Liabilities ***			
	Accounts Payable	6,950.13	1,235.67
	Due To Other Funds	170,203.51	19,245.50
	Total Liabilities	177,153.64	20,481.17
*** Fund Balance ***			
	Unassigned	998,800.74	800,300.74
	Restricted	600,875.43	799,375.43
	Total Fund Balance	1,599,676.17	1,599,676.17
	Beginning Fund Balance	1,599,676.17	1,599,676.17
	Net of Revenues VS Expenditures - 17-18		116,818.76
	*17-18 End FB/18-19 Beg FB	1,716,494.93	
	Net of Revenues VS Expenditures - Current Year	(23,112.35)	422,821.21
	Ending Fund Balance	1,576,563.82	2,139,316.14
	Total Liabilities And Fund Balance	1,753,717.46	2,159,797.31
	Out of Balance:	665.47	0.00

* Year Not Closed

Fund 35 HOSPITALITY TAX FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	121,176.05	339,947.80
	Investments	698,529.97	865,087.13
	Accounts Receivable	(51,842.49)	32.30
	Due From Other Funds	998.96	0.00
	Total Assets	<u>768,862.49</u>	<u>1,205,067.23</u>
*** Liabilities ***			
	Accounts Payable	1,005.00	184.50
	Due To Other Funds	670.67	0.00
	Total Liabilities	<u>1,675.67</u>	<u>184.50</u>
*** Fund Balance ***			
	Unassigned	822,788.67	797,788.67
	Restricted	50,000.00	75,000.00
	Total Fund Balance	<u>872,788.67</u>	<u>872,788.67</u>
	Beginning Fund Balance	872,788.67	872,788.67
	Net of Revenues VS Expenditures - 17-18		207,502.33
	*17-18 End FB/18-19 Beg FB	1,080,291.00	
	Net of Revenues VS Expenditures - Current Year	(105,601.85)	124,591.73
	Ending Fund Balance	767,186.82	1,204,882.73
	Total Liabilities And Fund Balance	<u>768,862.49</u>	<u>1,205,067.23</u>

* Year Not Closed

Fund 40 VOLUNTEER FIRE DEPT

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	344,345.09	323,435.48
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	<u>344,345.09</u>	<u>323,435.48</u>
*** Liabilities ***			
	Accounts Payable	4,544.26	112.92
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>4,544.26</u>	<u>112.92</u>
*** Fund Balance ***			
	Unassigned	<u>202,129.15</u>	<u>202,129.15</u>
	Total Fund Balance	202,129.15	202,129.15
	Beginning Fund Balance	202,129.15	202,129.15
	Net of Revenues VS Expenditures - 17-18		
	*17-18 End FB/18-19 Beg FB	187,782.40	(14,346.75)
	Net of Revenues VS Expenditures - Current Year	137,671.68	135,540.16
	Ending Fund Balance	339,800.83	323,322.56
	Total Liabilities And Fund Balance	344,345.09	323,435.48

* Year Not Closed

Fund 50 ACCOMMODATIONS TAX

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	306,200.56	440,987.27
	Investments	1,493,150.04	1,209,456.97
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	27,830.89	0.00
	Total Assets	1,827,181.49	1,650,444.24
*** Liabilities ***			
	Accounts Payable	5,183.71	28,241.48
	Liabilities-ST	0.00	0.00
	Due To Other Funds	68,210.78	3,000.00
	Deferred Inflows	0.00	0.00
	Total Liabilities	73,394.49	31,241.48
*** Fund Balance ***			
	Unassigned	1,566,540.93	1,368,040.93
	Restricted	600,875.42	799,375.42
	Total Fund Balance	2,167,416.35	2,167,416.35
	Beginning Fund Balance	2,167,416.35	2,167,416.35
	Net of Revenues VS Expenditures - 17-18		(366,963.60)
	*17-18 End FB/18-19 Beg FB	1,800,452.75	
	Net of Revenues VS Expenditures - Current Year	(424,349.85)	(181,249.99)
	Ending Fund Balance	1,743,066.50	1,619,202.76
	Total Liabilities And Fund Balance	1,816,460.99	1,650,444.24
	Out of Balance:	10,720.50	0.00

* Year Not Closed

Fund 55 BEACH RESTORATION FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	44,196.66	900,823.24
	Investments	4,808,965.80	0.00
	Accounts Receivable	0.00	425,146.43
	Due From Other Funds	0.00	0.00
	Total Assets	<u>4,853,162.46</u>	<u>1,325,969.67</u>
*** Liabilities ***			
	Accounts Payable	31,885.32	4,273.50
	Due To Other Funds	0.00	1,083,000.00
	Deferred Inflows	4,883,164.80	0.00
	Total Liabilities	<u>4,915,050.12</u>	<u>1,087,273.50</u>
*** Fund Balance ***			
	Unassigned	0.00	0.00
	Total Fund Balance	<u>0.00</u>	<u>0.00</u>
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures - 17-18		246,239.47
	*17-18 End FB/18-19 Beg FB	246,239.47	
	Net of Revenues VS Expenditures - Current Year	(61,887.66)	(7,543.30)
	Ending Fund Balance	(61,887.66)	238,696.17
	Total Liabilities And Fund Balance	<u>4,853,162.46</u>	<u>1,325,969.67</u>

* Year Not Closed

Fund 58 BEACH PRESERVATION FEE FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	526,178.26	546,966.77
	Investments	1,935,507.96	960,333.65
	Accounts Receivable	(0.01)	0.00
	Due From Other Funds	0.01	0.00
	Total Assets	<u>2,461,686.22</u>	<u>1,507,300.42</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	<u>2,221,183.13</u>	<u>2,221,183.13</u>
	Total Fund Balance	<u>2,221,183.13</u>	<u>2,221,183.13</u>
	Beginning Fund Balance	2,221,183.13	2,221,183.13
	Net of Revenues VS Expenditures - 17-18		(928,769.03)
	*17-18 End FB/18-19 Beg FB	1,292,414.10	
	Net of Revenues VS Expenditures - Current Year	240,503.09	214,886.32
	Ending Fund Balance	2,461,686.22	1,507,300.42
	Total Liabilities And Fund Balance	2,461,686.22	1,507,300.42

* Year Not Closed

Fund 60 DISASTER RECOVERY RESERVE FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	109,511.66	215,909.74
	Investments	2,248,671.91	2,013,030.59
	Accounts Receivable	637.50	156,121.17
	Due From Other Funds	100,000.00	0.00
	Total Assets	<u>2,458,821.07</u>	<u>2,385,061.50</u>
*** Liabilities ***			
	Accounts Payable	32,418.77	536.94
	Due To Other Funds	91,545.43	0.00
	Deferred Inflows	11,371.03	11,371.03
	Total Liabilities	<u>135,335.23</u>	<u>11,907.97</u>
*** Fund Balance ***			
	Unassigned	<u>2,367,726.81</u>	<u>2,367,726.81</u>
	Total Fund Balance	2,367,726.81	2,367,726.81
	Beginning Fund Balance	<u>2,367,726.81</u>	<u>2,367,726.81</u>
	Net of Revenues VS Expenditures - 17-18		13,858.34
	*17-18 End FB/18-19 Beg FB	2,381,585.15	
	Net of Revenues VS Expenditures - Current Year	(44,240.97)	(8,431.62)
	Ending Fund Balance	2,323,485.84	2,373,153.53
	Total Liabilities And Fund Balance	<u>2,458,821.07</u>	<u>2,385,061.50</u>

* Year Not Closed

Fund 61 FEDERAL NARCOTICS FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	5,899.04	0.00
	Other Assets	0.00	0.00
	Total Assets	<u>5,899.04</u>	<u>0.00</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	5,910.92	5,910.92
	Total Fund Balance	<u>5,910.92</u>	<u>5,910.92</u>
	Beginning Fund Balance	5,910.92	5,910.92
	Net of Revenues VS Expenditures - 17-18		(6,661.92)
	*17-18 End FB/18-19 Beg FB	(751.00)	
	Net of Revenues VS Expenditures - Current Year	(11.88)	751.00
	Ending Fund Balance	5,899.04	0.00
	Total Liabilities And Fund Balance	<u>5,899.04</u>	<u>0.00</u>

* Year Not Closed

Fund 62 STATE NARCOTICS FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	7,329.97	4,614.39
	Other Assets	0.00	0.00
	Total Assets	<u>7,329.97</u>	<u>4,614.39</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	7,341.79	7,341.79
	Total Fund Balance	<u>7,341.79</u>	<u>7,341.79</u>
	Beginning Fund Balance	7,341.79	7,341.79
	Net of Revenues VS Expenditures - 17-18		(3,449.24)
	*17-18 End FB/18-19 Beg FB	3,892.55	
	Net of Revenues VS Expenditures - Current Year	(11.82)	721.84
	Ending Fund Balance	7,329.97	4,614.39
	Total Liabilities And Fund Balance	<u>7,329.97</u>	<u>4,614.39</u>

* Year Not Closed

Fund 64 VICTIMS ASSISTANCE FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	14,567.74	9,251.51
	Due From Other Funds	0.00	0.00
	Total Assets	<u>14,567.74</u>	<u>9,251.51</u>
*** Liabilities ***			
	Accounts Payable	46.58	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>46.58</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	13,571.19	13,571.19
	Total Fund Balance	<u>13,571.19</u>	<u>13,571.19</u>
	Beginning Fund Balance	13,571.19	13,571.19
	Net of Revenues VS Expenditures - 17-18		(5,743.20)
	*17-18 End FB/18-19 Beg FB	7,827.99	
	Net of Revenues VS Expenditures - Current Year	949.97	1,423.52
	Ending Fund Balance	14,521.16	9,251.51
	Total Liabilities And Fund Balance	<u>14,567.74</u>	<u>9,251.51</u>

* Year Not Closed

Fund 68 RECREATION BUILDING FUND

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	63,875.43	66,996.13
	Accounts Receivable	0.00	0.00
	Due From Other Funds	0.00	3,000.00
	Total Assets	<u>63,875.43</u>	<u>69,996.13</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Liabilities-ST	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	71,634.90	71,634.90
	Restricted	0.00	0.00
	Total Fund Balance	<u>71,634.90</u>	<u>71,634.90</u>
	Beginning Fund Balance	71,634.90	71,634.90
	Net of Revenues VS Expenditures - 17-18		(6,302.54)
	*17-18 End FB/18-19 Beg FB	65,332.36	
	Net of Revenues VS Expenditures - Current Year	(7,759.47)	4,663.77
	Ending Fund Balance	63,875.43	69,996.13
	Total Liabilities And Fund Balance	<u>63,875.43</u>	<u>69,996.13</u>

* Year Not Closed

Fund 90 ISLE OF PALMS MARINA

GL Number	Description	PERIOD ENDED 09/30/2017	PERIOD ENDED 09/30/2018
*** Assets ***			
	Cash	273,611.90	349,972.46
	Investments	601,887.50	615,908.68
	Accounts Receivable	7,293.00	7,411.00
	Fixed Assets	5,398,912.40	5,581,848.35
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	6,281,704.80	6,555,140.49
*** Liabilities ***			
	Accounts Payable	12,547.09	295.25
	Liabilities-ST	617,239.84	316,370.00
	Due To Other Funds	14,246.00	0.00
	Deferred Inflows	0.00	(720.00)
	Total Liabilities	644,032.93	315,945.25
*** Fund Balance ***			
	Unassigned	5,301,389.92	5,226,389.92
	Restricted	244,477.00	319,477.00
	Total Fund Balance	5,545,866.92	5,545,866.92
	Beginning Fund Balance	5,545,866.92	5,545,866.92
	Net of Revenues VS Expenditures - 17-18		562,869.52
	*17-18 End FB/18-19 Beg FB	6,108,736.44	
	Net of Revenues VS Expenditures - Current Year	91,804.95	130,458.80
	Ending Fund Balance	5,637,671.87	6,239,195.24
	Total Liabilities And Fund Balance	6,281,704.80	6,555,140.49

* Year Not Closed

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	09/30/2017	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)			NORM (ABNORM)	NORM (ABNORM)	
Fund 10 - GENERAL FUND								
Revenues								
10 4001	PROPERTY TAXES	3,652,419.51	20,470.75	3,660,000.00	7,932.15	22,535.83	3,637,464.17	0.62
10 4002	LOCAL OPTION SALES TAX	772,357.16	83,613.73	750,000.00	0.00	0.00	750,000.00	0.00
10 4003	PROPERTY TAX DEBT SERVICE PORT	693,775.37	3,723.86	695,000.00	1,523.59	4,143.50	690,856.50	0.60
10 4005	TELECOMMUNICATIONS LICENSES	20,073.90	50.24	23,000.00	0.00	0.00	23,000.00	0.00
10 4006	BUSINESS LICENSES	1,413,076.39	86,800.47	1,215,000.00	25,949.60	162,185.41	1,052,814.59	13.35
10 4007	INSURANCE LICENSES	687,835.08	0.00	658,000.00	0.00	0.00	658,000.00	0.00
10 4008	PUBLIC UTILITIES	797,152.40	0.00	820,000.00	0.00	0.00	820,000.00	0.00
10 4009	BUILDING PERMITS	341,137.96	55,430.50	301,000.00	19,943.00	76,517.50	224,482.50	25.42
10 4010	ANIMAL LICENSES	1,750.00	205.00	1,800.00	260.00	570.00	1,230.00	31.67
10 4011	RESIDENTIAL RENTAL LICENSES	498,678.86	432,559.93	476,000.00	119,412.16	535,969.38	(59,969.38)	112.60
10 4013	TRANSPORTATION NETWORK COMPANY	9,027.49	0.00	8,000.00	0.00	0.00	8,000.00	0.00
10 4075	COURT GENERATED REVENUES	217,017.35	34,163.21	225,000.00	28,422.69	133,790.92	91,209.08	59.46
10 4111	GRANT INCOME	143,681.81	0.00	0.00	0.00	0.00	0.00	0.00
10 4115	STATE SHARED FUNDS	93,352.68	0.00	93,000.00	0.00	0.00	93,000.00	0.00
10 4117	STATE SHARED FUNDS-ALCOHO	48,245.00	0.00	51,000.00	0.00	0.00	51,000.00	0.00
10 4501	MISCELLANEOUS	15,184.68	2,819.27	2,000.00	2,495.00	5,296.50	(3,296.50)	264.83
10 4502	PARKING LOT REVENUES	289,737.01	134,656.00	405,000.00	26,783.25	112,851.05	292,148.95	27.86
10 4504	SALE OF ASSETS	5,207.80	0.00	12,500.00	8,262.70	11,432.70	1,067.30	91.46
10 4505	INTEREST INCOME	34,543.89	7,131.93	26,000.00	3,679.08	11,235.08	14,764.92	43.21
10 4506	REC. INSTRUCTORS INCOME	177,100.00	39,389.00	170,000.00	12,185.00	38,496.00	131,504.00	22.64
10 4507	REC. PROGRAM INCOME	90,585.25	24,874.27	108,660.00	2,690.00	23,231.79	85,428.21	21.38
10 4509	KENNEL FEES	119.00	14.00	100.00	0.00	49.00	51.00	49.00
10 4511	STATE ACC TAX ADMIN FEE	117,756.79	0.00	116,750.00	0.00	0.00	116,750.00	0.00
10 4514	PARKING METER REVENUE	385,720.34	170,766.31	373,000.00	36,963.63	188,673.11	184,326.89	50.58
10 4515	CART PURCHASE REVENUE	4,800.00	750.00	4,000.00	300.00	600.00	3,400.00	15.00
10 4516	ALARM PERMIT REVENUE	1,295.00	325.00	1,800.00	75.00	250.00	1,550.00	13.89
10 4517	BREACH INLET BOAT RAMP FEES	1,800.00	500.00	2,100.00	0.00	0.00	2,100.00	0.00
10 4518	RESIDENTIAL PARKING GUEST BOOK	552.00	60.00	200.00	0.00	75.00	125.00	37.50
10 4525	TREE REPLACEMENT COLLECTIONS	5,610.00	2,900.00	6,000.00	0.00	500.00	5,500.00	8.33
10 4901	OPERATING TRANSFERS IN	1,197,567.00	564,536.00	1,306,235.00	0.00	0.00	1,306,235.00	0.00
10 5901	OPERATING TRANSFERS OUT	(324,998.00)	(200,000.00)	(167,347.00)	0.00	0.00	(167,347.00)	0.00
TOTAL REVENUES		11,392,161.72	1,465,739.47	11,343,798.00	296,876.85	1,328,402.77	10,015,395.23	11.71
Expenditures								
10 5001	SALARIES & WAGES	4,700,593.11	1,106,118.92	4,940,770.00	366,452.87	1,108,602.01	3,832,167.99	22.44
10 5002	OVERTIME WAGES	552,676.32	143,076.10	478,988.00	79,808.19	157,291.43	321,696.57	32.84
10 5003	PART-TIME WAGES	305,483.82	81,286.55	372,599.00	21,233.76	96,587.69	276,011.31	25.92
10 5004	FICA EXPENSE	415,050.14	99,687.56	443,117.00	34,882.96	101,892.28	341,224.72	22.99
10 5005	RETIREMENT EXPENSE	769,815.13	196,288.42	884,962.00	73,190.81	207,233.59	677,728.41	23.42
10 5006	GROUP HEALTH INSURANCE	746,216.17	171,197.00	821,746.00	64,010.94	191,808.50	629,937.50	23.34
10 5007	WORKERS COMPENSATION	178,942.80	51,006.00	234,901.00	52,482.00	104,963.00	129,938.00	44.68
10 5009	DEBT SERVICE - PRINCIPAL	526,000.00	0.00	536,000.00	0.00	0.00	536,000.00	0.00
10 5010	PRINT AND OFFICE SUPPLIES	57,114.19	14,554.08	62,700.00	5,264.14	14,040.44	48,659.56	22.39
10 5011	DEBT SERVICE - INTEREST	203,348.40	95,701.80	185,754.00	80,730.00	87,761.20	97,992.80	47.25
10 5013	BANK SERVICE CHARGES	6,386.32	2,297.50	7,000.00	527.07	1,743.57	5,256.43	24.91
10 5014	MEMBERSHIP AND DUES	11,905.27	2,028.28	14,135.00	284.00	970.86	13,164.14	6.87
10 5015	MEETINGS AND SEMINARS	23,955.47	7,258.23	25,350.00	1,573.99	2,541.12	22,808.88	10.02
10 5016	VEHICLE, FUEL & OIL	176,159.91	42,415.07	168,500.00	13,078.31	44,734.31	123,765.69	26.55
10 5017	VEHICLE MAINTENANCE	194,995.07	61,221.71	204,000.00	11,551.08	38,600.59	165,399.41	18.92
10 5020	ELECTRIC AND GAS	206,402.04	45,954.87	208,400.00	15,155.87	30,918.16	177,481.84	14.84
10 5021	TELEPHONE/CABLE	164,553.24	39,400.25	182,667.00	6,866.64	44,008.68	138,658.32	24.09
10 5022	WATER AND SEWER	31,951.81	8,783.72	32,560.00	3,756.65	11,939.49	20,620.51	36.67

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	09/30/2017	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)			NORM (ABNORM)	NORM (ABNORM)	
Fund 10 - GENERAL FUND								
Expenditures								
10 5025	NON-CAPITAL TOOLS & EQUIPMENT	13,941.24	1,779.37	12,850.00	354.68	1,363.25	11,486.75	10.61
10 5026	MAINT & SERVICE CONTRACTS	197,054.08	71,205.75	248,269.00	21,033.78	54,052.04	194,216.96	21.77
10 5027	MACHINE/EQUIPMENT REPAIR	21,218.80	3,876.72	29,500.00	1,033.29	2,649.07	26,850.93	8.98
10 5041	UNIFORMS	51,715.64	8,914.99	52,165.00	974.92	5,304.94	46,860.06	10.17
10 5044	CLEANING/SANITARY SUPPLY	14,510.27	3,318.37	16,500.00	277.32	1,771.85	14,728.15	10.74
10 5049	MEDICAL AND LAB	24,840.32	2,459.86	26,200.00	734.66	2,571.93	23,628.07	9.82
10 5054	STREET SIGNS	1,702.62	19.17	4,000.00	0.00	0.00	4,000.00	0.00
10 5061	ADVERTISING	3,849.63	779.25	7,600.00	237.00	2,679.39	4,920.61	35.26
10 5062	INSURANCE	283,082.82	124,303.00	302,590.00	5,300.00	132,696.00	169,894.00	43.85
10 5063	RENT AND LEASES	15,202.13	4,178.88	21,500.00	60.00	2,272.93	19,227.07	10.57
10 5064	EMPLOYEE TRAINING	67,331.95	19,776.07	127,880.00	2,267.47	27,559.29	100,320.71	21.55
10 5065	PROFESSIONAL SERVICES	189,912.61	31,565.85	272,635.00	7,709.92	22,164.49	250,470.51	8.13
10 5066	TEMPORARY LABOR	192,292.97	54,731.88	200,000.00	10,514.80	49,824.48	150,175.52	24.91
10 5067	CONTRACTED SERVICES	9,692.59	0.00	66,000.00	882.48	3,097.44	62,902.56	4.69
10 5068	ELECTION EXPENSES	10,512.59	1,157.50	0.00	0.00	0.00	0.00	0.00
10 5079	MISC. & CONTINGENCY	33,707.37	10,326.46	38,710.00	2,441.93	9,427.00	29,283.00	24.35
10 5080	VOLUNTEER FIRE POINTS	721.25	0.00	1,500.00	0.00	0.00	1,500.00	0.00
10 5081	CANINE KENNEL EXPENSES	709.25	54.79	1,000.00	0.00	200.00	800.00	20.00
10 5088	5 & UNDER GROUPS	22,390.93	18,504.82	4,750.00	0.00	760.57	3,989.43	16.01
10 5089	GARBAGE CART PROCUREMENT	9,718.36	6,777.03	10,000.00	0.00	6,807.43	3,192.57	68.07
10 5091	PROGRAMS	2,854.93	1,045.81	3,000.00	0.00	396.45	2,603.55	13.22
10 5092	SPECIAL ACTIVITES/EVENTS	23,073.58	6,048.33	24,500.00	768.37	3,719.67	20,780.33	15.18
10 5093	SUMMER CAMPS	10,673.86	4,407.41	14,500.00	0.00	6,530.40	7,969.60	45.04
10 5095	THEME ACTIVITIES	2,098.67	556.94	2,000.00	0.00	441.44	1,558.56	22.07
10 5096	MIDDLE SCHOOL DANCES	2,371.12	0.00	0.00	0.00	0.00	0.00	0.00
10 5097	ADULT SPORTS	12,192.43	2,668.56	14,000.00	878.52	992.45	13,007.55	7.09
10 5098	YOUTH SPORTS	33,063.05	4,813.28	35,000.00	2,615.20	3,220.90	31,779.10	9.20
10 5099	KEENAGERS	3,111.63	554.22	3,000.00	225.50	657.31	2,342.69	21.91
TOTAL EXPENDITURES		10,525,095.90	2,552,100.84	11,343,798.00	889,159.12	2,586,797.64	8,757,000.36	22.80
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		11,392,161.72	1,465,739.47	11,343,798.00	296,876.85	1,328,402.77	10,015,395.23	11.71
TOTAL EXPENDITURES		10,525,095.90	2,552,100.84	11,343,798.00	889,159.12	2,586,797.64	8,757,000.36	22.80
NET OF REVENUES & EXPENDITURES		867,065.82	(1,086,361.37)	0.00	(592,282.27)	(1,258,394.87)	1,258,394.87	100.00
BEG. FUND BALANCE		3,134,440.65	3,134,440.65	3,134,440.65		3,134,440.65		
NET OF REVENUES/EXPENDITURES - 2017-18						867,065.82	867,065.82	
END FUND BALANCE		4,001,506.47	2,048,079.28	3,134,440.65		2,743,111.60		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 20 - CAPITAL PROJECTS FUND								
Revenues								
20 4111	GRANT INCOME	0.00	0.00	513,000.00	0.00	0.00	513,000.00	0.00
20 4501	MISCELLANEOUS REVENUE	1,196,945.34	0.00	0.00	0.00	0.00	0.00	0.00
20 4505	INTEREST INCOME	48,915.71	11,088.24	40,000.00	5,711.31	17,441.31	22,558.69	43.60
20 4901	OPERATING TRANSFERS IN	324,998.00	200,000.00	218,321.00	0.00	0.00	218,321.00	0.00
20 5805	MUNICIPAL LEASE PROCEEDS	0.00	0.00	849,500.00	0.00	0.00	849,500.00	0.00
TOTAL REVENUES		1,570,859.05	211,088.24	1,620,821.00	5,711.31	17,441.31	1,603,379.69	1.08
Expenditures								
20 5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	72,623.00	0.00	0.00	72,623.00	0.00
20 5011	DEBT SERVICE - INTEREST	0.00	0.00	29,325.00	0.00	0.00	29,325.00	0.00
20 5017	VEHICLE MAINTENANCE	8,526.46	0.00	50,000.00	0.00	0.00	50,000.00	0.00
20 5025	NON-CAPITAL TOOLS & EQUIPMENT	62,776.77	(935.00)	75,500.00	978.67	5,728.67	69,771.33	7.59
20 5026	MAINT & SERVICE CONTRACTS	35,072.57	9,286.00	653,554.00	12,313.12	33,063.12	620,490.88	5.06
20 5065	PROFESSIONAL SERVICES	20,542.65	1,504.50	68,000.00	0.00	0.00	68,000.00	0.00
20 5084	CIP 42TH-57TH AVE DRAINAGE	927,568.30	6,059.33	0.00	72.00	133,425.12	(133,425.12)	100.00
20 5085	CAPITAL OUTLAY	788,720.97	295,959.90	2,561,604.00	0.00	100,417.44	2,461,186.56	3.92
20 5086	DRAINAGE EXPENSE CONTINGENCIES	143,205.00	0.00	657,038.00	0.00	0.00	657,038.00	0.00
TOTAL EXPENDITURES		1,986,412.72	311,874.73	4,167,644.00	13,363.79	272,634.35	3,895,009.65	6.54
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		1,570,859.05	211,088.24	1,620,821.00	5,711.31	17,441.31	1,603,379.69	1.08
TOTAL EXPENDITURES		1,986,412.72	311,874.73	4,167,644.00	13,363.79	272,634.35	3,895,009.65	6.54
NET OF REVENUES & EXPENDITURES		(415,553.67)	(100,786.49)	(2,546,823.00)	(7,652.48)	(255,193.04)	(2,291,629.96)	10.02
BEG. FUND BALANCE		4,541,228.89	4,541,228.89	4,541,228.89		4,541,228.89		
NET OF REVENUES/EXPENDITURES - 2017-18						(415,553.67)	(415,553.67)	
END FUND BALANCE		4,125,675.22	4,440,442.40	1,994,405.89		3,870,482.18		

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	09/30/2017	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)			NORM (ABNORM)	NORM (ABNORM)	
Fund 30 - ACCOMMODATIONS FEE FUND								
Revenues								
30 4105	ACCOM. FEE REVENUE	1,069,429.45	235,006.65	996,000.00	209,600.36	209,600.36	786,399.64	21.04
30 4106	COUNTY ACC. FEE REVENUE	437,000.00	0.00	510,000.00	0.00	381,000.00	129,000.00	74.71
30 4504	SALE OF ASSETS	6,215.00	0.00	6,250.00	0.00	3,170.00	3,080.00	50.72
30 4505	INTEREST INCOME	20,888.66	3,977.14	17,000.00	2,575.79	7,866.01	9,133.99	46.27
30 5901	OPERATING TRANSFERS OUT	(592,900.00)	(169,548.00)	(661,621.00)	0.00	0.00	(661,621.00)	0.00
TOTAL REVENUES		940,633.11	69,435.79	867,629.00	212,176.15	601,636.37	265,992.63	69.34
Expenditures								
30 5009	DEBT SERVICE - PRINCIPAL	68,000.00	0.00	72,000.00	0.00	0.00	72,000.00	0.00
30 5010	PRINT AND OFFICE SUPPLIES	15,021.18	0.00	24,300.00	0.00	0.00	24,300.00	0.00
30 5011	DEBT SERVICE - INTEREST	7,963.20	0.00	6,821.00	0.00	0.00	6,821.00	0.00
30 5013	BANK SERVICE CHARGES	26,602.44	14,379.83	28,000.00	4,449.99	15,353.06	12,646.94	54.83
30 5020	ELECTRIC AND GAS	45,341.07	10,332.47	43,800.00	3,460.43	6,552.27	37,247.73	14.96
30 5021	TELEPHONE/CABLE	8,391.77	2,848.68	19,500.00	606.45	1,694.09	17,805.91	8.69
30 5022	WATER AND SEWER	4,538.55	1,472.66	3,300.00	834.93	2,016.98	1,283.02	61.12
30 5025	NON-CAPITAL TOOLS & EQUIPMENT	17,548.10	0.00	19,300.00	2,922.18	7,038.12	12,261.88	36.47
30 5026	MAINT & SERVICE CONTRACTS	67,055.51	17,985.71	341,977.00	901.31	9,419.85	332,557.15	2.75
30 5027	MACHINE/EQUIPMENT REPAIR	11,831.62	11,268.21	13,520.00	0.00	58.03	13,461.97	0.43
30 5041	UNIFORMS	4,431.80	75.60	5,000.00	0.00	96.75	4,903.25	1.94
30 5054	STREET SIGNS	40,420.96	627.12	90,000.00	179.57	179.57	89,820.43	0.20
30 5062	INSURANCE	1,477.00	733.00	1,572.00	0.00	744.00	828.00	47.33
30 5065	PROFESSIONAL SERVICES	32,445.44	2,624.76	56,360.00	143.73	1,995.91	54,364.09	3.54
30 5067	CONTRACTED SERVICES	84,678.51	26,298.17	33,800.00	1,920.00	12,190.00	21,610.00	36.07
30 5079	MISCELLANEOUS	21,907.57	3,901.93	29,000.00	0.00	4,323.62	24,676.38	14.91
30 5085	CAPITAL OUTLAY	366,159.63	0.00	847,102.00	0.00	117,152.91	729,949.09	13.83
TOTAL EXPENDITURES		823,814.35	92,548.14	1,635,352.00	15,418.59	178,815.16	1,456,536.84	10.93
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		940,633.11	69,435.79	867,629.00	212,176.15	601,636.37	265,992.63	69.34
TOTAL EXPENDITURES		823,814.35	92,548.14	1,635,352.00	15,418.59	178,815.16	1,456,536.84	10.93
NET OF REVENUES & EXPENDITURES		116,818.76	(23,112.35)	(767,723.00)	196,757.56	422,821.21	(1,190,544.21)	55.07
BEG. FUND BALANCE		1,599,676.17	1,599,676.17	1,599,676.17		1,599,676.17		
NET OF REVENUES/EXPENDITURES - 2017-18						116,818.76	116,818.76	
END FUND BALANCE		1,716,494.93	1,576,563.82	831,953.17		2,139,316.14		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGD USED
Fund 35 - HOSPITALITY TAX FUND								
Revenues								
35 4108	HOSPITALITY TAX	785,451.60	98,882.64	770,000.00	67,927.24	168,958.71	601,041.29	21.94
35 4505	INTEREST INCOME	10,476.21	1,986.76	8,000.00	1,559.25	4,761.71	3,238.29	59.52
35 5901	OPERATING TRANSFERS OUT	(261,330.00)	(134,636.00)	(530,651.00)	0.00	0.00	(530,651.00)	0.00
TOTAL REVENUES		534,597.81	(33,766.60)	247,349.00	69,486.49	173,720.42	73,628.58	70.23
Expenditures								
35 5009	DEBT SERVICE - PRINCIPAL	111,000.00	0.00	117,000.00	0.00	0.00	117,000.00	0.00
35 5011	DEBT SERVICE - INTEREST	23,180.42	11,590.21	21,094.00	0.00	10,546.81	10,547.19	50.00
35 5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
35 5025	NON-CAPITAL TOOLS & EQUIPMENT	27,758.10	3,610.08	39,000.00	0.00	3,815.00	35,185.00	9.78
35 5026	MAINT & SERVICE CONTRACTS	96,846.79	13,800.00	193,800.00	4,159.50	8,315.87	185,484.13	4.29
35 5067	CONTRACTED SERVICES	12,060.00	3,015.00	70,000.00	0.00	19,644.26	50,355.74	28.06
35 5085	CAPITAL OUTLAY	56,234.17	39,807.96	46,500.00	0.00	0.00	46,500.00	0.00
35 5092	SPECIAL ACTIVITIES	0.00	0.00	33,000.00	6,309.25	6,806.75	26,193.25	20.63
TOTAL EXPENDITURES		327,095.48	71,835.25	520,394.00	10,468.75	49,128.69	471,265.31	9.44
Fund 35 - HOSPITALITY TAX FUND:								
TOTAL REVENUES		534,597.81	(33,766.60)	247,349.00	69,486.49	173,720.42	73,628.58	70.23
TOTAL EXPENDITURES		327,095.48	71,835.25	520,394.00	10,468.75	49,128.69	471,265.31	9.44
NET OF REVENUES & EXPENDITURES		207,502.33	(105,601.85)	(273,045.00)	59,017.74	124,591.73	(397,636.73)	45.63
BEG. FUND BALANCE		872,788.67	872,788.67	872,788.67		872,788.67		
NET OF REVENUES/EXPENDITURES - 2017-18						207,502.33	207,502.33	
END FUND BALANCE		1,080,291.00	767,186.82	599,743.67		1,204,882.73		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 40 - VOLUNTEER FIRE DEPT								
Revenues								
40 4120	VFD 1% REBATE	148,223.57	148,223.57	148,000.00	0.00	142,607.62	5,392.38	96.36
40 4505	INTEREST INCOME	20.11	5.46	25.00	2.42	6.15	18.85	24.60
TOTAL REVENUES		148,243.68	148,229.03	148,025.00	2.42	142,613.77	5,411.23	96.34
Expenditures								
40 5013	BANK SERVICE CHARGES	48.00	12.00	50.00	4.00	12.00	38.00	24.00
40 5014	MEMBERSHIP AND DUES	4,381.12	0.00	5,000.00	0.00	0.00	5,000.00	0.00
40 5021	TELEPHONE/CABLE	2,788.37	381.51	2,000.00	284.94	741.90	1,258.10	37.10
40 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40 5041	UNIFORMS	0.00	0.00	3,000.00	442.99	442.99	2,557.01	14.77
40 5062	INSURANCE	154,096.86	9,605.74	134,975.00	1,841.41	5,801.54	129,173.46	4.30
40 5079	MISCELLANEOUS	1,276.08	558.10	2,000.00	75.18	75.18	1,924.82	3.76
TOTAL EXPENDITURES		162,590.43	10,557.35	148,025.00	2,648.52	7,073.61	140,951.39	4.78
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		148,243.68	148,229.03	148,025.00	2.42	142,613.77	5,411.23	96.34
TOTAL EXPENDITURES		162,590.43	10,557.35	148,025.00	2,648.52	7,073.61	140,951.39	4.78
NET OF REVENUES & EXPENDITURES		(14,346.75)	137,671.68	0.00	(2,646.10)	135,540.16	(135,540.16)	100.00
BEG. FUND BALANCE		202,129.15	202,129.15	202,129.15		202,129.15		
NET OF REVENUES/EXPENDITURES - 2017-18						(14,346.75)	(14,346.75)	
END FUND BALANCE		187,782.40	339,800.83	202,129.15		323,322.56		

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 50 - ACCOMMODATIONS TAX								
Revenues								
50 4105	ACCOMMODATION TAX-RELATED	1,205,838.32	0.00	1,192,750.00	0.00	0.00	1,192,750.00	0.00
50 4107	ACCOMMODATION TAX-PROMO	556,540.76	0.00	550,500.00	0.00	0.00	550,500.00	0.00
50 4501	MISCELLANEOUS INCOME	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
50 4504	SALE OF ASSETS	8,930.00	0.00	6,250.00	2,130.00	2,130.00	4,120.00	34.08
50 4505	INTEREST INCOME	23,956.19	4,673.29	20,000.00	2,468.28	7,091.91	12,908.09	35.46
50 5901	OPERATING TRANSFERS OUT	(768,513.40)	(260,352.00)	(589,519.00)	0.00	0.00	(589,519.00)	0.00
TOTAL REVENUES		1,029,251.87	(255,678.71)	1,179,981.00	4,598.28	9,221.91	1,170,759.09	0.78
Expenditures								
50 5013	BANK SERVICE CHARGES	33.66	21.66	0.00	0.00	0.00	0.00	0.00
50 5020	ELECTRIC AND GAS	641.36	104.30	950.00	34.48	50.87	899.13	5.35
50 5022	WATER AND SEWER	10,060.17	4,026.14	15,600.00	903.47	4,178.72	11,421.28	26.79
50 5025	NON-CAPITAL TOOLS & EQUIPMENT	27,703.12	1,567.60	12,500.00	0.00	0.00	12,500.00	0.00
50 5026	MAINT & SERVICE CONTRACTS	4,917.46	2,029.70	254,977.00	0.00	13,314.66	241,662.34	5.22
50 5044	CLEANING/SANITARY SUPPLY	5,656.09	2,618.31	8,000.00	407.85	2,580.59	5,419.41	32.26
50 5061	ADVERTISING	795.00	795.00	10,000.00	0.00	0.00	10,000.00	0.00
50 5062	INSURANCE	5,003.00	896.00	4,170.00	0.00	2,022.00	2,148.00	48.49
50 5065	PROFESSIONAL SERVICES	70.00	0.00	70.00	0.00	0.00	70.00	0.00
50 5067	CONTRACTED SERVICES	115,852.83	53,461.53	161,000.00	12,750.20	47,251.68	113,748.32	29.35
50 5077	PROGRAMS/SPONSORSHIPS	46,435.92	11,488.69	85,000.00	0.00	14,892.58	70,107.42	17.52
50 5079	MISCELLANEOUS	14,003.34	7,011.98	20,500.00	0.00	0.00	20,500.00	0.00
50 5084	CONSTRUCTION IN PROGRESS	4,226.34	4,226.34	0.00	0.00	0.00	0.00	0.00
50 5085	CAPITAL OUTLAY	536,205.65	50,884.32	617,602.00	25,470.77	103,537.63	514,064.37	16.76
50 5090	TOURISM PROMOTION EXP	579,047.53	12,817.82	576,500.00	920.18	2,538.36	573,961.64	0.44
50 5092	SPECIAL ACTIVITIES	45,564.00	16,721.75	16,000.00	104.81	104.81	15,895.19	0.66
TOTAL EXPENDITURES		1,396,215.47	168,671.14	1,782,869.00	40,591.76	190,471.90	1,592,397.10	10.68
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,029,251.87	(255,678.71)	1,179,981.00	4,598.28	9,221.91	1,170,759.09	0.78
TOTAL EXPENDITURES		1,396,215.47	168,671.14	1,782,869.00	40,591.76	190,471.90	1,592,397.10	10.68
NET OF REVENUES & EXPENDITURES		(366,963.60)	(424,349.85)	(602,888.00)	(35,993.48)	(181,249.99)	(421,638.01)	30.06
BEG. FUND BALANCE		2,167,416.35	2,167,416.35	2,167,416.35		2,167,416.35		
NET OF REVENUES/EXPENDITURES - 2017-18						(366,963.60)	(366,963.60)	
END FUND BALANCE		1,800,452.75	1,743,066.50	1,564,528.35		1,619,202.76		

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018	09/30/2017	ORIGINAL	MONTH 09/30/18	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 55 - BEACH RESTORATION FUND								
Revenues								
55 4028	DONATIONS OF CASH	5,033,264.80	0.00	0.00	0.00	0.00	0.00	0.00
55 4111	GRANT REVENUE	6,891,938.71	0.00	0.00	0.00	0.00	0.00	0.00
55 4505	INTEREST	51,554.52	13,867.39	0.00	298.11	611.24	(611.24)	100.00
55 4901	OPERATING TRANSFERS IN	2,150,707.08	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		14,127,465.11	13,867.39	0.00	298.11	611.24	(611.24)	100.00
Expenditures								
55 5013	BANK SERVICE CHARGES	112.00	31.00	0.00	4.00	12.00	(12.00)	100.00
55 5065	PROFESSIONAL SERVICES	4,914.48	4,038.48	0.00	0.00	0.00	0.00	0.00
55 5087	BEACH NOURISHMENT	13,876,199.16	71,685.57	0.00	4,273.50	8,142.54	(8,142.54)	100.00
TOTAL EXPENDITURES		13,881,225.64	75,755.05	0.00	4,277.50	8,154.54	(8,154.54)	100.00
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		14,127,465.11	13,867.39	0.00	298.11	611.24	(611.24)	100.00
TOTAL EXPENDITURES		13,881,225.64	75,755.05	0.00	4,277.50	8,154.54	(8,154.54)	100.00
NET OF REVENUES & EXPENDITURES		246,239.47	(61,887.66)	0.00	(3,979.39)	(7,543.30)	7,543.30	100.00
BEG. FUND BALANCE								
NET OF REVENUES/EXPENDITURES - 2017-18						246,239.47	246,239.47	
END FUND BALANCE		246,239.47	(61,887.66)			238,696.17		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 58 - BEACH PRESERVATION FEE FUND								
Revenues								
58 4105	BEACH PRESERVATION FEE	1,069,429.44	235,006.65	996,000.00	209,600.37	209,600.37	786,399.63	21.04
58 4505	INTEREST INCOME	23,869.06	5,496.44	24,000.00	1,730.93	5,285.95	18,714.05	22.02
58 4901	OPERATING TRANSFERS OUT	(1,747,067.53)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		(653,769.03)	240,503.09	1,020,000.00	211,331.30	214,886.32	805,113.68	21.07
Expenditures								
58 5026	MAINT & SERVICE CONTRACTS	0.00	0.00	25,000.00	0.00	0.00	25,000.00	0.00
58 5065	PROFESSIONAL SERVICES	0.00	0.00	285,000.00	0.00	0.00	285,000.00	0.00
58 5085	CAPITAL OUTLAY	275,000.00	0.00	155,000.00	0.00	0.00	155,000.00	0.00
TOTAL EXPENDITURES		275,000.00	0.00	465,000.00	0.00	0.00	465,000.00	0.00
Fund 58 - BEACH PRESERVATION FEE FUND:								
TOTAL REVENUES		(653,769.03)	240,503.09	1,020,000.00	211,331.30	214,886.32	805,113.68	21.07
TOTAL EXPENDITURES		275,000.00	0.00	465,000.00	0.00	0.00	465,000.00	0.00
NET OF REVENUES & EXPENDITURES		(928,769.03)	240,503.09	555,000.00	211,331.30	214,886.32	340,113.68	38.72
BEG. FUND BALANCE		2,221,183.13	2,221,183.13	2,221,183.13		2,221,183.13		
NET OF REVENUES/EXPENDITURES - 2017-18						(928,769.03)	(928,769.03)	
END FUND BALANCE		1,292,414.10	2,461,686.22	2,776,183.13		1,507,300.42		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Revenues								
60 4111	GRANT INCOME	343,816.52	637.50	0.00	0.00	0.00	0.00	0.00
60 4501	MISCELLANEOUS	(3,862.97)	0.00	0.00	0.00	0.00	0.00	0.00
60 4505	INTEREST INCOME	29,661.69	6,383.33	25,000.00	3,628.34	11,080.32	13,919.68	44.32
TOTAL REVENUES		369,615.24	7,020.83	25,000.00	3,628.34	11,080.32	13,919.68	44.32
Expenditures								
60 5045	STORM PREPARATION/CLEANUP	355,354.31	50,859.21	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
60 5058	HURRICANE BUILDING COSTS	402.59	402.59	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		355,756.90	51,261.80	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		369,615.24	7,020.83	25,000.00	3,628.34	11,080.32	13,919.68	44.32
TOTAL EXPENDITURES		355,756.90	51,261.80	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
NET OF REVENUES & EXPENDITURES		13,858.34	(44,240.97)	20,000.00	(15,883.60)	(8,431.62)	28,431.62	42.16
BEG. FUND BALANCE		2,367,726.81	2,367,726.81	2,367,726.81		2,367,726.81		
NET OF REVENUES/EXPENDITURES - 2017-18						13,858.34	13,858.34	
END FUND BALANCE		2,381,585.15	2,323,485.84	2,387,726.81		2,373,153.53		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 61 - FEDERAL NARCOTICS FUND								
Revenues								
61 4505	INTEREST	0.12	0.12	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.12	0.12	0.00	0.00	0.00	0.00	0.00
Expenditures								
61 5013	BANK SERVICE CHARGES	12.00	12.00	0.00	0.00	0.00	0.00	0.00
61 5025	NON-CAPITAL TOOLS & EQUIPMENT	2,163.90	0.00	0.00	0.00	0.00	0.00	0.00
61 5041	UNIFORMS	357.81	0.00	0.00	0.00	0.00	0.00	0.00
61 5079	MISCELLANEOUS	4,128.33	0.00	0.00	0.00	(751.00)	751.00	100.00
TOTAL EXPENDITURES		6,662.04	12.00	0.00	0.00	(751.00)	751.00	100.00
Fund 61 - FEDERAL NARCOTICS FUND:								
TOTAL REVENUES		0.12	0.12	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		6,662.04	12.00	0.00	0.00	(751.00)	751.00	100.00
NET OF REVENUES & EXPENDITURES		(6,661.92)	(11.88)	0.00	0.00	751.00	(751.00)	100.00
BEG. FUND BALANCE		5,910.92	5,910.92	5,910.92		5,910.92		
NET OF REVENUES/EXPENDITURES - 2017-18						(6,661.92)	(6,661.92)	
END FUND BALANCE		(751.00)	5,899.04	5,910.92				

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 62 - STATE NARCOTICS FUND								
Revenues								
62 4505	INTEREST	0.18	0.18	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.18	0.18	0.00	0.00	0.00	0.00	0.00
Expenditures								
62 5013	BANK SERVICE CHARGES	12.00	12.00	0.00	0.00	0.00	0.00	0.00
62 5041	UNIFORMS	346.63	0.00	0.00	0.00	0.00	0.00	0.00
62 5079	MISCELLANEOUS	3,090.79	0.00	0.00	0.00	(721.84)	721.84	100.00
TOTAL EXPENDITURES		3,449.42	12.00	0.00	0.00	(721.84)	721.84	100.00
Fund 62 - STATE NARCOTICS FUND:								
TOTAL REVENUES		0.18	0.18	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		3,449.42	12.00	0.00	0.00	(721.84)	721.84	100.00
NET OF REVENUES & EXPENDITURES		(3,449.24)	(11.82)	0.00	0.00	721.84	(721.84)	100.00
BEG. FUND BALANCE		7,341.79	7,341.79	7,341.79		7,341.79		
NET OF REVENUES/EXPENDITURES - 2017-18						(3,449.24)	(3,449.24)	
END FUND BALANCE		3,892.55	7,329.97	7,341.79		4,614.39		

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 64 - VICTIMS ASSISTANCE FUND								
Revenues								
64 4112	COURT ASSESSMENTS FOR VICTIMS	9,639.70	1,101.20	10,000.00	261.61	2,726.68	7,273.32	27.27
64 4505	INTEREST	0.35	0.35	3.00	0.00	0.00	3.00	0.00
64 5901	OPERATING TRANSFERS OUT	(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
TOTAL REVENUES		(4,359.95)	1,101.55	(3,997.00)	261.61	2,726.68	(6,723.68)	(68.22)
Expenditures								
64 5010	PRINT AND OFFICE SUPPLIES	371.40	0.00	100.00	0.00	0.00	100.00	0.00
64 5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
64 5014	MEMBERSHIP AND DUES	0.00	0.00	0.00	0.00	50.00	(50.00)	100.00
64 5021	TELEPHONE/CABLE	506.85	139.58	800.00	43.51	134.78	665.22	16.85
64 5064	EMPLOYEE TRAINING	489.00	0.00	1,000.00	0.00	1,118.38	(118.38)	111.84
TOTAL EXPENDITURES		1,383.25	151.58	1,900.00	43.51	1,303.16	596.84	68.59
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(4,359.95)	1,101.55	(3,997.00)	261.61	2,726.68	(6,723.68)	68.22
TOTAL EXPENDITURES		1,383.25	151.58	1,900.00	43.51	1,303.16	596.84	68.59
NET OF REVENUES & EXPENDITURES		(5,743.20)	949.97	(5,897.00)	218.10	1,423.52	(7,320.52)	24.14
BEG. FUND BALANCE		13,571.19	13,571.19	13,571.19		13,571.19		
NET OF REVENUES/EXPENDITURES - 2017-18						(5,743.20)	(5,743.20)	
END FUND BALANCE		7,827.99	14,521.16	7,674.19		9,251.51		

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018	09/30/2017	ORIGINAL	MONTH 09/30/18	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 68 - RECREATION BUILDING FUND								
Revenues								
68 4501	MISCELLANEOUS REVENUE	13,580.00	6,600.00	14,500.00	0.00	9,215.00	5,285.00	63.55
68 4505	INTEREST	2.15	1.73	0.00	0.00	0.00	0.00	0.00
68 4901	OPERATING TRANSFERS IN	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL REVENUES		16,582.15	6,601.73	17,500.00	0.00	9,215.00	8,285.00	52.66
Expenditures								
68 5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
68 5065	PROFESSIONAL SERVICES	12,237.23	0.00	0.00	0.00	0.00	0.00	0.00
68 5085	CAPITAL OUTLAY	0.00	10,470.00	0.00	0.00	0.00	0.00	0.00
68 5092	SPECIAL ACTIVITIES	10,631.46	3,879.20	15,000.00	0.00	4,551.23	10,448.77	30.34
TOTAL EXPENDITURES		22,884.69	14,361.20	15,000.00	0.00	4,551.23	10,448.77	30.34
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		16,582.15	6,601.73	17,500.00	0.00	9,215.00	8,285.00	52.66
TOTAL EXPENDITURES		22,884.69	14,361.20	15,000.00	0.00	4,551.23	10,448.77	30.34
NET OF REVENUES & EXPENDITURES		(6,302.54)	(7,759.47)	2,500.00	0.00	4,663.77	(2,163.77)	186.55
BEG. FUND BALANCE		71,634.90	71,634.90	71,634.90		71,634.90		
NET OF REVENUES/EXPENDITURES - 2017-18						(6,302.54)	(6,302.54)	
END FUND BALANCE		65,332.36	63,875.43	74,134.90		69,996.13		

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGDG USED
		06/30/2018	09/30/2017	ORIGINAL	MONTH 09/30/18	09/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 90 - ISLE OF PALMS MARINA								
Revenues								
90 4111	GRANT INCOME	0.00	0.00	69,467.00	0.00	0.00	69,467.00	0.00
90 4501	MISCELLANEOUS INCOME	(15,790.63)	0.00	0.00	0.00	0.00	0.00	0.00
90 4505	INTEREST INCOME	8,993.30	1,708.63	6,000.00	1,110.06	3,390.11	2,609.89	56.50
90 4610	MARINA STORE LEASE INCOME	76,064.00	18,947.00	76,860.00	13,530.00	26,340.00	50,520.00	34.27
90 4620	MARINA OPERATIONS LEASE INCOME	169,929.00	67,074.00	171,426.00	45,714.00	91,428.00	79,998.00	53.33
90 4630	MARINA RESTAURANT LEASE INCOME	147,040.72	39,726.00	150,210.00	1,503.00	38,745.00	111,465.00	25.79
90 4660	MARINA WAVERUNNER LEASE INCOME	22,119.00	16,850.60	23,000.00	0.00	11,214.00	11,786.00	48.76
90 4901	OPERATING TRANSFERS IN	436,176.40	0.00	435,582.00	0.00	0.00	435,582.00	0.00
TOTAL REVENUES		844,531.79	144,306.23	932,545.00	61,857.06	171,117.11	761,427.89	18.35
Expenditures								
90 5011	DEBT SERVICE - INTEREST	8,265.16	2,610.00	5,220.00	435.00	1,305.00	3,915.00	25.00
90 5022	WATER AND SEWER	660.00	660.00	700.00	30.00	390.00	310.00	55.71
90 5026	MAINT & SERVICE CONTRACTS	14,420.28	3,536.25	431,150.00	265.25	265.25	430,884.75	0.06
90 5030	DEPRECIATION	124,047.79	32,638.95	125,000.00	10,127.02	30,381.06	94,618.94	24.30
90 5061	ADVERTISING	6,192.50	0.00	5,000.00	0.00	0.00	5,000.00	0.00
90 5062	INSURANCE	74,535.13	6,953.00	94,285.00	0.00	7,069.00	87,216.00	7.50
90 5065	PROFESSIONAL SERVICES	53,541.41	6,103.08	102,745.00	120.00	1,248.00	101,497.00	1.21
90 5079	MISCELLANEOUS	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL EXPENDITURES		281,662.27	52,501.28	768,100.00	10,977.27	40,658.31	727,441.69	5.29
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		844,531.79	144,306.23	932,545.00	61,857.06	171,117.11	761,427.89	18.35
TOTAL EXPENDITURES		281,662.27	52,501.28	768,100.00	10,977.27	40,658.31	727,441.69	5.29
NET OF REVENUES & EXPENDITURES		562,869.52	91,804.95	164,445.00	50,879.79	130,458.80	33,986.20	79.33
BEG. FUND BALANCE		5,545,866.92	5,545,866.92	5,545,866.92		5,545,866.92		
NET OF REVENUES/EXPENDITURES - 2017-18						562,869.52	562,869.52	
END FUND BALANCE		6,108,736.44	5,637,671.87	5,710,311.92		6,239,195.24		
TOTAL REVENUES - ALL FUNDS								
		30,315,812.85	2,018,448.34	17,398,651.00	866,227.92	2,682,673.22	14,715,977.78	15.42
TOTAL EXPENDITURES - ALL FUNDS								
		30,049,248.56	3,401,642.36	20,853,082.00	1,006,460.75	3,357,627.69	17,495,454.31	16.10
NET OF REVENUES & EXPENDITURES		266,564.29	(1,383,194.02)	(3,454,431.00)	(140,232.83)	(674,954.47)	(2,779,476.53)	19.54
BEG. FUND BALANCE - ALL FUNDS		22,750,915.54	22,750,915.54	22,750,915.54		22,750,915.54		
END FUND BALANCE - ALL FUNDS		23,017,479.83	21,367,721.52	19,296,484.54		22,342,525.36		

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Revenues								
Dept 3100 - PROPERTY TAXES								
10-3100.4001	PROPERTY TAXES	3,652,419.51	20,470.75	3,660,000.00	7,932.15	22,535.83	3,637,464.17	0.62
10-3100.4002	LOCAL OPTION SALES TAX	772,357.16	83,613.73	750,000.00	0.00	0.00	750,000.00	0.00
10-3100.4003	PROPERTY TAX DEBT SERVICE PORT	693,775.37	3,723.86	695,000.00	1,523.59	4,143.50	690,856.50	0.60
Total Dept 3100 - PROPERTY TAXES		5,118,552.04	107,808.34	5,105,000.00	9,455.74	26,679.33	5,078,320.67	0.52
Dept 3210 - LICENSES AND PERMITS								
10-3210.4005	TELECOMMUNICATIONS LICENSES	20,073.90	50.24	23,000.00	0.00	0.00	23,000.00	0.00
10-3210.4006	BUSINESS LICENSES	1,413,076.39	86,800.47	1,215,000.00	25,949.60	162,185.41	1,052,814.59	13.35
10-3210.4007	INSURANCE LICENSES	687,835.08	0.00	658,000.00	0.00	0.00	658,000.00	0.00
10-3210.4008	PUBLIC UTILITIES	797,152.40	0.00	820,000.00	0.00	0.00	820,000.00	0.00
10-3210.4009	BUILDING PERMITS	341,137.96	55,430.50	301,000.00	19,943.00	76,517.50	224,482.50	25.42
10-3210.4010	ANIMAL LICENSES	1,750.00	205.00	1,800.00	260.00	570.00	1,230.00	31.67
10-3210.4011	RESIDENTIAL RENTAL LICENSES	498,678.86	432,559.93	476,000.00	119,412.16	535,969.38	(59,969.38)	112.60
10-3210.4013	TRANSPORTATION NETWORK COMPANY	9,027.49	0.00	8,000.00	0.00	0.00	8,000.00	0.00
Total Dept 3210 - LICENSES AND PERMITS		3,768,732.08	575,046.14	3,502,800.00	165,564.76	775,242.29	2,727,557.71	22.13
Dept 3400 - COURT REVENUES								
10-3400.4075	COURT GENERATED REVENUES	217,017.35	34,163.21	225,000.00	28,422.69	133,790.92	91,209.08	59.46
Total Dept 3400 - COURT REVENUES		217,017.35	34,163.21	225,000.00	28,422.69	133,790.92	91,209.08	59.46
Dept 3450 - REBATES								
10-3450.4111	GRANT INCOME	143,681.81	0.00	0.00	0.00	0.00	0.00	0.00
10-3450.4115	STATE SHARED FUNDS	93,352.68	0.00	93,000.00	0.00	0.00	93,000.00	0.00
10-3450.4117	STATE SHARED FUNDS-ALCOHO	48,245.00	0.00	51,000.00	0.00	0.00	51,000.00	0.00
Total Dept 3450 - REBATES		285,279.49	0.00	144,000.00	0.00	0.00	144,000.00	0.00
Dept 3500 - MISCELLANEOUS								
10-3500.4501	MISCELLANEOUS	15,184.68	2,819.27	2,000.00	2,495.00	5,296.50	(3,296.50)	264.83
10-3500.4502	PARKING LOT REVENUES	289,737.01	134,656.00	405,000.00	26,783.25	112,851.05	292,148.95	27.86
10-3500.4504	SALE OF ASSETS	5,207.80	0.00	12,500.00	8,262.70	11,432.70	1,067.30	91.46
10-3500.4505	INTEREST INCOME	34,543.89	7,131.93	26,000.00	3,679.08	11,235.08	14,764.92	43.21
10-3500.4506	REC. INSTRUCTORS INCOME	177,100.00	39,389.00	170,000.00	12,185.00	38,496.00	131,504.00	22.64
10-3500.4507	REC. PROGRAM INCOME	90,585.25	24,874.27	108,660.00	2,690.00	23,231.79	85,428.21	21.38
10-3500.4509	KENNEL FEES	119.00	14.00	100.00	0.00	49.00	51.00	49.00
10-3500.4511	STATE ACC TAX ADMIN FEE	117,756.79	0.00	116,750.00	0.00	0.00	116,750.00	0.00
10-3500.4514	PARKING METER REVENUE	385,720.34	170,766.31	373,000.00	36,963.63	188,673.11	184,326.89	50.58
10-3500.4515	CART PURCHASE REVENUE	4,800.00	750.00	4,000.00	300.00	600.00	3,400.00	15.00
10-3500.4516	ALARM PERMIT REVENUE	1,295.00	325.00	1,800.00	75.00	250.00	1,550.00	13.89
10-3500.4517	BREACH INLET BOAT RAMP FEES	1,800.00	500.00	2,100.00	0.00	0.00	2,100.00	0.00
10-3500.4518	RESIDENTIAL PARKING GUEST BOOK	552.00	60.00	200.00	0.00	75.00	125.00	37.50
10-3500.4525	TREE REPLACEMENT COLLECTIONS	5,610.00	2,900.00	6,000.00	0.00	500.00	5,500.00	8.33
Total Dept 3500 - MISCELLANEOUS		1,130,011.76	384,184.078	1,228,110.00	93,433.66	392,690.23	835,419.77	31.98

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Fund 10 - GENERAL FUND								
Revenues								
Dept 3900 - OPERATING TRANSFERS								
10-3900.4901	OPERATING TRANSFERS IN	1,197,567.00	564,536.00	1,306,235.00	0.00	0.00	1,306,235.00	0.00
10-3900.5901	OPERATING TRANSFERS OUT	(324,998.00)	(200,000.00)	(167,347.00)	0.00	0.00	(167,347.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		872,569.00	364,536.00	1,138,888.00	0.00	0.00	1,138,888.00	0.00
TOTAL REVENUES		11,392,161.72	1,465,739.47	11,343,798.00	296,876.85	1,328,402.77	10,015,395.23	11.71
Expenditures								
Dept 4010 - MAYOR AND COUNCIL								
10-4010.5001	SALARIES & WAGES	17,000.00	0.00	17,000.00	0.00	0.00	17,000.00	0.00
10-4010.5004	FICA EXPENSE	1,300.50	0.00	1,301.00	0.00	0.00	1,301.00	0.00
10-4010.5005	RETIREMENT EXPENSE	1,053.36	0.00	2,475.00	0.00	0.00	2,475.00	0.00
10-4010.5006	GROUP HEALTH INSURANCE	72,222.05	10,626.00	87,398.00	7,017.75	21,053.25	66,344.75	24.09
10-4010.5007	WORKERS' COMPENSATION	379.00	110.00	475.00	110.00	220.00	255.00	46.32
Total Dept 4010 - MAYOR AND COUNCIL		91,954.91	10,736.00	108,649.00	7,127.75	21,273.25	87,375.75	19.58
Dept 4020 - MAYOR AND COUNCIL								
10-4020.5010	PRINT AND OFFICE SUPPLIES	2,052.96	0.00	700.00	0.00	0.00	700.00	0.00
10-4020.5014	MEMBERSHIP AND DUES	0.00	0.00	50.00	0.00	0.00	50.00	0.00
10-4020.5015	MEETINGS AND SEMINARS	14,032.57	4,062.15	9,000.00	690.00	985.00	8,015.00	10.94
10-4020.5016	VEHICLE, FUEL & OIL	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4020.5021	TELEPHONE/CABLE	2,718.98	610.28	3,672.00	0.00	401.80	3,270.20	10.94
10-4020.5062	INSURANCE	1,999.00	59.00	2,038.00	0.00	60.00	1,978.00	2.94
10-4020.5079	MISCELLANEOUS	4,448.28	0.00	4,500.00	0.00	0.00	4,500.00	0.00
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	21,801.36	18,441.74	4,000.00	0.00	760.57	3,239.43	19.01
Total Dept 4020 - MAYOR AND COUNCIL		47,053.15	23,173.17	24,210.00	690.00	2,207.37	22,002.63	9.12
Dept 4110 - GENERAL GOVERNMENT								
10-4110.5001	SALARIES & WAGES	476,308.91	109,802.20	484,563.00	39,868.01	121,870.55	362,692.45	25.15
10-4110.5002	OVERTIME WAGES	16,561.85	2,464.48	9,278.00	148.58	950.27	8,327.73	10.24
10-4110.5003	PART-TIME WAGES	618.50	618.50	0.00	0.00	0.00	0.00	0.00
10-4110.5004	FICA EXPENSE	36,086.37	8,371.17	37,779.00	2,976.92	9,155.31	28,623.69	24.23
10-4110.5005	RETIREMENT EXPENSE	62,907.15	15,323.86	71,903.00	5,826.40	17,886.74	54,016.26	24.88
10-4110.5006	GROUP HEALTH INSURANCE	44,251.25	10,859.92	43,490.00	3,522.24	10,594.64	32,895.36	24.36
10-4110.5007	WORKMEN'S COMPENSATION	4,330.00	1,253.00	5,370.00	1,258.00	2,516.00	2,854.00	46.85
Total Dept 4110 - GENERAL GOVERNMENT		641,064.03	148,693.13	652,383.00	53,600.15	162,973.51	489,409.49	24.98
Dept 4120 - GENERAL GOVERNMENT								
10-4120.5009	DEBT SERVICE - PRINCIPAL	526,000.00	0.00	536,000.00	0.00	0.00	536,000.00	0.00
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,748.52	1,528.41	11,000.00	121.27	2,299.88	8,700.12	20.91
10-4120.5011	DEBT SERVICE - INTEREST	203,348.40	95,701.80	185,754.00	80,730.00	87,761.20	97,992.80	47.25
10-4120.5013	BANK SERVICE CHARGES	6,386.32	2,297.50	7,000.00	527.07	1,743.57	5,256.43	24.91
10-4120.5014	MEMBERSHIP AND DUES	5,714.05	216.84	5,985.00	109.00	227.13	5,757.87	3.79
10-4120.5015	MEETINGS AND SEMINARS	6,530.61	2,194.28	9,800.00	0.00	(59.70)	9,859.70	(0.61)
10-4120.5016	VEHICLE, FUEL & OIL	1,462.26	242.43	1,750.00	59.08	224.08	1,525.92	12.80

User: dsuggs

PERIOD ENDING 09/30/2018

DB: Isle Of Palms

% Fiscal Year Completed: 25.21

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4120.5020	ELECTRIC AND GAS	4,682.92	1,103.75	4,000.00	371.45	550.81	3,449.19	13.77
10-4120.5021	TELEPHONE/CABLE	11,018.03	2,189.47	10,952.00	460.59	2,424.19	8,527.81	22.13
10-4120.5022	WATER AND SEWER	1,759.91	584.52	2,120.00	145.23	418.45	1,701.55	19.74
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,233.40	308.50	1,250.00	0.00	87.18	1,162.82	6.97
10-4120.5026	MAINT & SERVICE CONTRACTS	25,103.59	11,437.41	41,335.00	890.03	2,245.57	39,089.43	5.43
10-4120.5027	MACHINE/EQUIPMENT REPAIR	68.64	22.88	1,000.00	0.00	0.00	1,000.00	0.00
10-4120.5044	CLEANING/SANITARY SUPPLY	1,623.12	302.12	2,000.00	14.33	147.42	1,852.58	7.37
10-4120.5049	MEDICAL AND LAB	553.66	33.53	800.00	102.36	102.36	697.64	12.80
10-4120.5061	ADVERTISING	3,849.63	779.25	7,600.00	237.00	2,679.39	4,920.61	35.26
10-4120.5062	INSURANCE	20,967.50	6,388.00	22,745.00	0.00	4,689.00	18,056.00	20.62
10-4120.5063	RENT AND LEASES	8,023.00	1,643.06	10,700.00	0.00	1,149.03	9,550.97	10.74
10-4120.5064	EMPLOYEE TRAINING	44,791.65	15,806.92	103,000.00	1,404.59	15,578.17	87,421.83	15.12
10-4120.5065	PROFESSIONAL SERVICES	38,488.79	12,396.85	113,520.00	117.55	3,836.77	109,683.23	3.38
10-4120.5067	CONTRACTED SERVICES	0.00	0.00	50,000.00	862.50	1,987.50	48,012.50	3.98
10-4120.5068	ELECTION EXPENSES	10,512.59	1,157.50	0.00	0.00	0.00	0.00	0.00
10-4120.5079	MISC. & CONTINGENCY EXP	16,390.22	6,377.04	19,110.00	1,182.51	6,577.92	12,532.08	34.42
Total Dept 4120 - GENERAL GOVERNMENT		949,256.81	162,717.06	1,147,421.00	87,334.56	134,669.92	1,012,751.08	11.74
Dept 4410 - POLICE								
10-4410.5001	SALARIES & WAGES	1,386,453.11	321,898.15	1,478,735.00	103,627.11	314,281.10	1,164,453.90	21.25
10-4410.5002	OVERTIME WAGES	161,480.99	33,838.14	127,011.00	20,509.21	42,573.63	84,437.37	33.52
10-4410.5003	PART-TIME WAGES	0.00	2,498.42	0.00	0.00	0.00	0.00	0.00
10-4410.5004	FICA EXPENSE	116,135.36	26,906.39	122,840.00	9,292.75	26,764.01	96,075.99	21.79
10-4410.5005	RETIREMENT EXPENSE	240,040.93	59,552.78	268,842.00	20,732.77	59,820.49	209,021.51	22.25
10-4410.5006	GROUP HEALTH INSURANCE	196,335.84	45,089.10	218,320.00	15,879.75	47,233.09	171,086.91	21.63
10-4410.5007	WORKMEN'S COMPENSATION	56,295.50	15,651.00	75,866.00	16,947.00	33,893.00	41,973.00	44.67
Total Dept 4410 - POLICE		2,156,741.73	505,433.98	2,291,614.00	186,988.59	524,565.32	1,767,048.68	22.89
Dept 4420 - POLICE								
10-4420.5010	PRINT AND OFFICE SUPPLIES	13,821.02	2,712.82	14,000.00	1,221.59	2,727.68	11,272.32	19.48
10-4420.5014	MEMBERSHIP AND DUES	1,516.28	16.83	2,500.00	0.00	218.12	2,281.88	8.72
10-4420.5015	MEETINGS AND SEMINARS	1,190.79	0.00	2,000.00	883.99	955.67	1,044.33	47.78
10-4420.5016	VEHICLE, FUEL & OIL	88,661.35	20,211.16	80,000.00	7,272.12	23,066.21	56,933.79	28.83
10-4420.5017	VEHICLE MAINTENANCE	46,626.35	14,074.99	46,000.00	4,763.50	16,197.92	29,802.08	35.21
10-4420.5020	ELECTRIC AND GAS	33,876.98	7,095.40	32,000.00	2,211.44	3,667.37	28,332.63	11.46
10-4420.5021	TELEPHONE/CABLE	52,848.66	12,463.42	67,833.00	1,662.22	17,247.45	50,585.55	25.43
10-4420.5022	WATER AND SEWER	6,224.05	1,850.82	6,000.00	563.37	2,093.77	3,906.23	34.90
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,746.18	256.76	2,000.00	328.22	752.20	1,247.80	37.61
10-4420.5026	MAINT & SERVICE CONTRACTS	59,768.76	30,597.65	77,659.00	3,288.47	13,647.99	64,011.01	17.57
10-4420.5027	MACHINE/EQUIPMENT REPAIR	8,042.62	1,269.00	8,500.00	652.49	1,406.37	7,093.63	16.55
10-4420.5041	UNIFORMS	20,246.34	5,028.62	20,715.00	0.00	1,445.29	19,269.71	6.98
10-4420.5044	CLEANING/SANITARY SUPPLY	1,768.28	270.67	1,750.00	0.00	81.55	1,668.45	4.66
10-4420.5049	MEDICAL AND LAB	3,814.46	367.10	4,000.00	180.85	469.72	3,530.28	11.74
10-4420.5062	INSURANCE	62,343.47	34,172.00	76,820.00	0.00	29,257.00	47,563.00	38.09
10-4420.5063	RENT AND LEASES	2,938.93	756.55	3,300.00	0.00	588.73	2,711.27	17.84
10-4420.5064	EMPLOYEE TRAINING	10,048.02	1,678.59	8,980.00	346.95	2,988.85	5,991.15	33.28
10-4420.5065	PROFESSIONAL SERVICES	12,991.66	0.00	5,500.00	0.00	0.00	5,500.00	0.00
10-4420.5067	CONTRACTED SERVICES	9,135.09	0.00	15,000.00	19.98	1,109.94	13,890.06	7.40
10-4420.5079	MISC. & CONTINGENCY EXP	2,640.36	454.26	3,250.00	158.38	183.05	3,066.95	5.63

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4420.5081	CANINE KENNEL EXPENSES	709.25	54.79	1,000.00	0.00	200.00	800.00	20.00
Total Dept 4420 - POLICE		440,958.90	133,336.53	478,807.00	23,553.57	118,304.88	360,502.12	24.71
Dept 4510 - FIRE								
10-4510.5001	SALARIES & WAGES	1,632,792.98	382,501.03	1,684,761.00	131,897.19	394,270.33	1,290,490.67	23.40
10-4510.5002	OVERTIME WAGES	344,555.99	89,823.01	303,083.00	58,386.03	107,759.01	195,323.99	35.55
10-4510.5003	PART-TIME WAGES	13,286.23	4,513.35	19,748.00	1,229.60	2,415.40	17,332.60	12.23
10-4510.5004	FICA EXPENSE	149,150.03	36,030.40	153,581.00	14,312.72	37,693.04	115,887.96	24.54
10-4510.5005	RETIREMENT EXPENSE	304,966.34	77,816.35	345,196.00	32,833.65	86,091.40	259,104.60	24.94
10-4510.5006	GROUP HEALTH INSURANCE	261,888.06	60,297.12	279,329.00	22,521.88	67,713.56	211,615.44	24.24
10-4510.5007	WORKMEN'S COMPENSATION	70,966.30	20,341.00	87,979.00	20,597.00	41,194.00	46,785.00	46.82
Total Dept 4510 - FIRE		2,777,605.93	671,322.26	2,873,677.00	281,778.07	737,136.74	2,136,540.26	25.65
Dept 4520 - FIRE								
10-4520.5010	PRINT AND OFFICE SUPPLIES	5,794.89	1,598.56	6,500.00	182.78	889.42	5,610.58	13.68
10-4520.5014	MEMBERSHIP AND DUES	1,986.79	1,577.34	2,300.00	40.00	318.13	1,981.87	13.83
10-4520.5015	MEETINGS AND SEMINARS	146.66	31.33	500.00	0.00	36.65	463.35	7.33
10-4520.5016	VEHICLE, FUEL & OIL	17,932.03	4,852.79	19,000.00	1,067.35	4,296.89	14,703.11	22.62
10-4520.5017	VEHICLE MAINTENANCE	60,009.04	17,132.72	70,000.00	3,796.65	14,012.55	55,987.45	20.02
10-4520.5020	ELECTRIC AND GAS	48,780.90	10,566.90	44,500.00	3,640.08	5,724.43	38,775.57	12.86
10-4520.5021	TELEPHONE/CABLE	59,421.19	13,982.94	63,456.00	2,646.42	14,731.24	48,724.76	23.21
10-4520.5022	WATER AND SEWER	11,470.58	3,465.26	10,600.00	992.86	3,674.93	6,925.07	34.67
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,707.02	371.09	4,700.00	26.46	320.41	4,379.59	6.82
10-4520.5026	MAINT & SERVICE CONTRACTS	58,164.82	13,213.72	66,675.00	13,703.52	20,992.55	45,682.45	31.48
10-4520.5027	MACHINE/EQUIPMENT REPAIR	10,651.88	836.53	10,000.00	336.13	960.18	9,039.82	9.60
10-4520.5041	UNIFORMS	20,732.47	2,238.87	20,000.00	59.49	1,147.55	18,852.45	5.74
10-4520.5044	CLEANING/SANITARY SUPPLY	3,981.48	783.77	4,000.00	0.00	508.99	3,491.01	12.72
10-4520.5049	MEDICAL AND LAB	16,420.38	1,741.75	17,000.00	235.68	1,635.33	15,364.67	9.62
10-4520.5062	INSURANCE	108,073.47	47,299.00	106,771.00	5,300.00	58,107.00	48,664.00	54.42
10-4520.5063	RENT AND LEASES	1,300.36	427.04	2,500.00	0.00	121.23	2,378.77	4.85
10-4520.5064	EMPLOYEE TRAINING	8,156.28	1,802.57	10,000.00	57.29	8,208.47	1,791.53	82.08
10-4520.5065	PROFESSIONAL SERVICES	3,229.00	790.00	6,000.00	810.00	810.00	5,190.00	13.50
10-4520.5079	MISC. & CONTINGENCY EXP	5,483.32	2,271.81	6,000.00	0.00	993.54	5,006.46	16.56
10-4520.5080	VOLUNTEER FIRE POINTS	721.25	0.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 4520 - FIRE		448,163.81	124,983.99	472,002.00	32,894.71	137,489.49	334,512.51	29.13
Dept 4610 - PUBLIC WORKS								
10-4610.5001	SALARIES & WAGES	528,154.88	126,993.76	603,167.00	39,971.09	123,130.47	480,036.53	20.41
10-4610.5002	OVERTIME WAGES	17,031.11	10,422.92	13,593.00	108.64	4,323.94	9,269.06	31.81
10-4610.5004	FICA EXPENSE	41,015.66	10,377.19	47,182.00	3,001.15	9,579.33	37,602.67	20.30
10-4610.5005	RETIREMENT EXPENSE	70,130.85	19,549.96	89,800.00	5,835.61	18,557.50	71,242.50	20.67
10-4610.5006	GROUP HEALTH INSURANCE	69,076.78	16,721.92	79,164.00	5,864.44	17,593.32	61,570.68	22.22
10-4610.5007	WORKMEN'S COMPENSATION	29,608.00	8,466.00	41,721.00	8,745.00	17,490.00	24,231.00	41.92
Total Dept 4610 - PUBLIC WORKS		755,017.28	192,531.75	874,627.00	63,525.93	190,674.56	683,952.44	21.80

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Fund 10 - GENERAL FUND								
Expenditures								
Dept 4620 - PUBLIC WORKS								
10-4620.5010	PRINT AND OFFICE SUPPLIES	882.72	188.10	3,000.00	0.00	207.00	2,793.00	6.90
10-4620.5014	MEMBERSHIP AND DUES	459.05	16.83	500.00	0.00	18.12	481.88	3.62
10-4620.5015	MEETINGS AND SEMINARS	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4620.5016	VEHICLE, FUEL & OIL	60,561.60	15,187.37	59,000.00	4,304.60	15,677.65	43,322.35	26.57
10-4620.5017	VEHICLE MAINTENANCE	86,121.51	29,013.23	85,000.00	2,990.93	8,195.98	76,804.02	9.64
10-4620.5020	ELECTRIC AND GAS	75,098.71	16,854.43	86,900.00	5,653.58	15,936.45	70,963.55	18.34
10-4620.5021	TELEPHONE/CABLE	11,723.56	2,625.41	10,952.00	395.58	2,842.17	8,109.83	25.95
10-4620.5022	WATER AND SEWER	7,215.03	1,114.90	8,000.00	1,607.94	4,126.92	3,873.08	51.59
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,733.96	334.18	2,000.00	0.00	53.40	1,946.60	2.67
10-4620.5026	MAINT & SERVICE CONTRACTS	7,398.56	4,205.70	9,700.00	443.43	1,739.87	7,960.13	17.94
10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,036.37	1,740.95	7,000.00	0.00	237.85	6,762.15	3.40
10-4620.5041	UNIFORMS	9,072.02	1,615.01	9,000.00	915.43	2,712.10	6,287.90	30.13
10-4620.5044	CLEANING/SANITARY SUPPLY	1,786.94	282.80	3,500.00	0.00	559.48	2,940.52	15.99
10-4620.5049	MEDICAL AND LAB	3,305.70	228.86	3,500.00	180.77	270.77	3,229.23	7.74
10-4620.5054	STREET SIGNS	1,702.62	19.17	4,000.00	0.00	0.00	4,000.00	0.00
10-4620.5062	INSURANCE	38,315.88	13,621.00	39,754.00	0.00	17,571.00	22,183.00	44.20
10-4620.5063	RENT AND LEASES	465.16	38.15	500.00	0.00	26.36	473.64	5.27
10-4620.5064	EMPLOYEE TRAINING	0.00	0.00	300.00	0.00	0.00	300.00	0.00
10-4620.5065	PROFESSIONAL SERVICES	1,700.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
10-4620.5066	TEMPORARY LABOR	192,292.97	54,731.88	200,000.00	10,514.80	49,824.48	150,175.52	24.91
10-4620.5067	CONTRACTED SERVICES	557.50	0.00	1,000.00	0.00	0.00	1,000.00	0.00
10-4620.5079	MISC. & CONTINGENCY EXP	105.31	63.80	1,000.00	0.00	10.29	989.71	1.03
10-4620.5089	GARBAGE CART PROCUREMENT	9,718.36	6,777.03	10,000.00	0.00	6,807.43	3,192.57	68.07
Total Dept 4620 - PUBLIC WORKS		512,253.53	148,658.80	546,856.00	27,007.06	126,817.32	420,038.68	23.19
Dept 4710 - BUILDING, PLANNING, & ENGINEERING								
10-4710.5001	SALARIES & WAGES	244,862.23	63,418.55	245,845.00	18,550.51	53,997.57	191,847.43	21.96
10-4710.5002	OVERTIME WAGES	559.32	225.16	1,306.00	0.00	65.00	1,241.00	4.98
10-4710.5004	FICA EXPENSE	17,800.62	4,644.97	18,907.00	1,338.65	3,927.20	14,979.80	20.77
10-4710.5005	RETIREMENT EXPENSE	31,236.87	8,629.97	35,985.00	2,700.95	7,871.57	28,113.43	21.87
10-4710.5006	GROUP HEALTH INSURANCE	40,789.64	11,218.44	42,279.00	3,416.18	10,248.54	32,030.46	24.24
10-4710.5007	WORKMEN'S COMPENSATION	2,227.00	639.00	2,972.00	655.00	1,310.00	1,662.00	44.08
Total Dept 4710 - BUILDING, PLANNING, & ENGINEERIN		337,475.68	88,776.09	347,294.00	26,661.29	77,419.88	269,874.12	22.29
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
10-4720.5010	PRINT AND OFFICE SUPPLIES	10,198.49	3,824.34	12,500.00	2,855.35	3,497.51	9,002.49	27.98
10-4720.5014	MEMBERSHIP AND DUES	793.78	166.78	1,000.00	135.00	153.12	846.88	15.31
10-4720.5015	MEETINGS AND SEMINARS	494.79	127.37	1,000.00	0.00	5.50	994.50	0.55
10-4720.5016	VEHICLE, FUEL & OIL	4,324.38	1,075.27	4,500.00	117.73	823.06	3,676.94	18.29
10-4720.5017	VEHICLE MAINTENANCE	620.90	17.31	1,000.00	0.00	0.00	1,000.00	0.00
10-4720.5020	ELECTRIC AND GAS	4,682.92	1,103.75	4,000.00	371.44	550.80	3,449.20	13.77
10-4720.5021	TELEPHONE/CABLE	5,053.72	1,124.54	5,352.00	406.46	1,277.93	4,074.07	23.88
10-4720.5022	WATER AND SEWER	1,579.95	539.51	1,600.00	130.21	373.43	1,226.57	23.34
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	200.36	0.00	300.00	0.00	0.00	300.00	0.00
10-4720.5026	MAINT & SERVICE CONTRACTS	9,035.38	1,803.75	7,500.00	896.43	2,209.35	5,290.65	29.46
10-4720.5027	MACHINE/EQUIPMENT REPAIR	69.42	0.00	500.00	0.00	0.00	500.00	0.00
10-4720.5041	UNIFORMS	261.82	32.49	500.00	0.00	0.00	500.00	0.00
10-4720.5044	CLEANING/SANITARY SUPPLY	397.66	44.00	500.00	0.00	5.44	494.56	1.09

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4720.5049	MEDICAL AND LAB	71.09	0.00	100.00	0.00	0.00	100.00	0.00
10-4720.5062	INSURANCE	8,768.50	4,064.00	9,539.00	0.00	4,053.00	5,486.00	42.49
10-4720.5063	RENT AND LEASES	574.37	102.40	800.00	0.00	74.73	725.27	9.34
10-4720.5064	EMPLOYEE TRAINING	1,077.28	0.00	1,300.00	0.00	0.00	1,300.00	0.00
10-4720.5065	PROFESSIONAL SERVICES	5,444.00	624.00	20,500.00	3,315.37	4,040.97	16,459.03	19.71
10-4720.5079	MISC. & CONTINGENCY EXP	496.73	332.66	500.00	22.28	65.63	434.37	13.13
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		54,145.54	14,938.17	72,991.00	8,250.27	17,130.47	55,860.53	23.47
Dept 4810 - RECREATION								
10-4810.5001	SALARIES & WAGES	347,795.95	85,908.00	359,585.00	27,345.08	85,260.10	274,324.90	23.71
10-4810.5002	OVERTIME WAGES	5,843.12	2,791.10	18,226.00	655.73	960.89	17,265.11	5.27
10-4810.5003	PART-TIME WAGES	195,656.78	49,617.84	217,400.00	10,525.07	49,893.12	167,506.88	22.95
10-4810.5004	FICA EXPENSE	40,799.68	10,178.30	45,534.00	2,850.04	10,163.18	35,370.82	22.32
10-4810.5005	RETIREMENT EXPENSE	47,592.79	12,661.04	57,921.00	4,176.31	13,130.09	44,790.91	22.67
10-4810.5006	GROUP HEALTH INSURANCE	55,369.23	14,843.70	65,256.00	5,260.92	15,788.76	49,467.24	24.20
10-4810.5007	WORKMEN'S COMPENSATION	10,929.00	3,101.00	13,699.00	3,261.00	6,522.00	7,177.00	47.61
Total Dept 4810 - RECREATION		703,986.55	179,100.98	777,621.00	54,074.15	181,718.14	595,902.86	23.37
Dept 4820 - RECREATION								
10-4820.5010	PRINT AND OFFICE SUPPLIES	9,543.67	3,013.57	10,500.00	598.38	3,340.11	7,159.89	31.81
10-4820.5014	MEMBERSHIP AND DUES	1,328.49	16.83	1,600.00	0.00	18.12	1,581.88	1.13
10-4820.5015	MEETINGS AND SEMINARS	1,331.95	610.00	2,000.00	0.00	618.00	1,382.00	30.90
10-4820.5016	VEHICLE, FUEL & OIL	3,218.29	846.05	4,000.00	257.43	646.42	3,353.58	16.16
10-4820.5017	VEHICLE MAINTENANCE	1,617.27	983.46	2,000.00	0.00	194.14	1,805.86	9.71
10-4820.5020	ELECTRIC AND GAS	39,279.61	9,230.64	37,000.00	2,907.88	4,488.30	32,511.70	12.13
10-4820.5021	TELEPHONE/CABLE	17,845.61	5,546.75	17,000.00	956.02	4,047.68	12,952.32	23.81
10-4820.5022	WATER AND SEWER	3,702.29	1,228.71	4,240.00	317.04	1,251.99	2,988.01	29.53
10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,296.19	508.84	1,800.00	0.00	150.06	1,649.94	8.34
10-4820.5026	MAINT & SERVICE CONTRACTS	34,107.57	9,563.16	38,600.00	1,391.46	12,147.87	26,452.13	31.47
10-4820.5027	MACHINE/EQUIPMENT REPAIR	349.87	7.36	2,500.00	44.67	44.67	2,455.33	1.79
10-4820.5041	UNIFORMS	1,402.99	0.00	1,950.00	0.00	0.00	1,950.00	0.00
10-4820.5044	CLEANING/SANITARY SUPPLY	4,952.79	1,679.01	4,750.00	262.99	468.97	4,281.03	9.87
10-4820.5049	MEDICAL AND LAB	675.03	88.62	800.00	35.00	93.75	706.25	11.72
10-4820.5062	INSURANCE	42,039.00	18,414.00	44,310.00	0.00	18,670.00	25,640.00	42.13
10-4820.5063	RENT AND LEASES	1,900.31	1,211.68	3,700.00	60.00	312.85	3,387.15	8.46
10-4820.5064	EMPLOYEE TRAINING	1,860.24	277.99	2,300.00	0.00	0.00	2,300.00	0.00
10-4820.5065	PROFESSIONAL SERVICES	105.00	0.00	115.00	0.00	0.00	115.00	0.00
10-4820.5079	MISC. & CONTINGENCY EXP	3,311.69	581.80	3,500.00	1,056.48	1,456.79	2,043.21	41.62
Total Dept 4820 - RECREATION		169,867.86	53,808.47	182,665.00	7,887.35	47,949.72	134,715.28	26.25
Dept 4830 - RECREATION								
10-4830.5088	5 & UNDER GROUPS	589.57	63.08	750.00	0.00	0.00	750.00	0.00
10-4830.5091	PROGRAMS	2,854.93	1,045.81	3,000.00	0.00	396.45	2,603.55	13.22
10-4830.5092	SPECIAL ACTIVITES/EVENTS	23,073.58	6,048.33	24,500.00	768.37	3,719.67	20,780.33	15.18
10-4830.5093	SUMMER CAMPS	10,673.86	4,407.41	14,500.00	0.00	6,530.40	7,969.60	45.04
10-4830.5095	THEME ACTIVITIES	2,098.67	556.94	2,000.00	0.00	441.44	1,558.56	22.07
10-4830.5096	MIDDLE SCHOOL DANCES	2,371.12	450.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4830.5097	ADULT SPORTS	12,192.43	2,668.56	14,000.00	878.52	992.45	13,007.55	7.09
10-4830.5098	YOUTH SPORTS	33,063.05	4,813.28	35,000.00	2,615.20	3,220.90	31,779.10	9.20
10-4830.5099	KEENAGERS	3,111.63	554.22	3,000.00	225.50	657.31	2,342.69	21.91
Total Dept 4830 - RECREATION		90,028.84	20,157.63	96,750.00	4,487.59	15,958.62	80,791.38	16.49
Dept 4910 - JUDICIAL AND LEGAL								
10-4910.5001	SALARIES & WAGES	67,225.05	15,597.23	67,114.00	5,193.88	15,791.89	51,322.11	23.53
10-4910.5002	OVERTIME WAGES	5,343.67	2,722.78	3,070.00	0.00	498.81	2,571.19	16.25
10-4910.5003	PART-TIME SALARIES	15,441.92	3,585.44	18,000.00	1,153.84	5,143.44	12,856.56	28.57
10-4910.5004	FICA EXPENSE	6,502.87	1,554.36	6,746.00	473.83	1,603.84	5,142.16	23.77
10-4910.5005	RETIREMENT EXPENSE	10,813.76	2,754.46	12,840.00	924.23	3,121.39	9,718.61	24.31
10-4910.5006	GROUP HEALTH INSURANCE	6,248.28	1,540.80	6,510.00	527.78	1,583.34	4,926.66	24.32
10-4910.5007	WORKMEN'S COMPENSATION	231.00	66.00	312.00	68.00	136.00	176.00	43.59
Total Dept 4910 - JUDICIAL AND LEGAL		111,806.55	27,821.07	114,592.00	8,341.56	27,878.71	86,713.29	24.33
Dept 4920 - JUDICIAL AND LEGAL								
10-4920.5010	PRINT AND OFFICE SUPPLIES	4,071.92	1,688.28	4,500.00	284.77	1,078.84	3,421.16	23.97
10-4920.5014	MEMBERSHIP AND DUES	106.83	16.83	200.00	0.00	18.12	181.88	9.06
10-4920.5015	MEETINGS AND SEMINARS	228.10	228.10	800.00	0.00	0.00	800.00	0.00
10-4920.5021	TELEPHONE/CABLE	3,923.49	857.91	3,450.00	339.35	1,036.22	2,413.78	30.04
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,024.13	0.00	800.00	0.00	0.00	800.00	0.00
10-4920.5026	MAINT & SERVICE CONTRACTS	3,475.40	384.36	6,800.00	420.44	1,068.84	5,731.16	15.72
10-4920.5062	INSURANCE	576.00	286.00	613.00	0.00	289.00	324.00	47.15
10-4920.5064	EMPLOYEE TRAINING	1,398.48	210.00	2,000.00	458.64	783.80	1,216.20	39.19
10-4920.5065	PROFESSIONAL SERVICES	127,954.16	17,755.00	125,000.00	3,467.00	13,476.75	111,523.25	10.78
10-4920.5079	MISC. & CONTINGENCY	831.46	239.99	850.00	22.28	139.78	710.22	16.44
Total Dept 4920 - JUDICIAL AND LEGAL		144,589.97	21,666.47	145,013.00	4,992.48	17,891.35	127,121.65	12.34
Dept 5710 - PARKING METER								
10-5710.5002	OVERTIME WAGES	1,300.27	788.51	3,421.00	0.00	159.88	3,261.12	4.67
10-5710.5003	PART-TIME WAGES	80,480.39	20,453.00	117,451.00	8,325.25	39,135.73	78,315.27	33.32
10-5710.5004	FICA EXPENSE	6,259.05	1,624.78	9,247.00	636.90	3,006.37	6,240.63	32.51
10-5710.5005	RETIREMENT EXPENSE	1,073.08	0.00	0.00	160.89	754.41	(754.41)	100.00
10-5710.5006	GROUP HEALTH INSURANCE	35.04	0.00	0.00	0.00	0.00	0.00	0.00
10-5710.5007	WORKERS COMPENSATION	3,977.00	1,379.00	6,507.00	841.00	1,682.00	4,825.00	25.85
Total Dept 5710 - PARKING METER		93,124.83	24,245.29	136,626.00	9,964.04	44,738.39	91,887.61	32.75
TOTAL EXPENDITURES		10,525,095.90	2,552,100.84	11,343,798.00	889,159.12	2,586,797.64	8,757,000.36	22.80
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		11,392,161.72	1,465,739.47	11,343,798.00	296,876.85	1,328,402.77	10,015,395.23	11.71
TOTAL EXPENDITURES		10,525,095.90	2,552,100.84	11,343,798.00	889,159.12	2,586,797.64	8,757,000.36	22.80
NET OF REVENUES & EXPENDITURES		867,065.82	(1,086,361.37)	0.00	(592,282.27)	(1,258,394.87)	1,258,394.87	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDGT USED
		06/30/2018	06/30/2018	09/30/2017	09/30/2017			09/30/2018	09/30/2018	BALANCE	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)			NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	
Fund 10 - GENERAL FUND												
	BEG. FUND BALANCE			3,134,440.65	3,134,440.65	3,134,440.65			3,134,440.65			
	NET OF REVENUES/EXPENDITURES - 2017-18							867,065.82			867,065.82	
	END FUND BALANCE			4,001,506.47	2,048,079.28	3,134,440.65		2,743,111.60				

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Revenues								
Dept 3450 - REBATES								
20-3450.4111	GRANT INCOME	0.00	0.00	513,000.00	0.00	0.00	513,000.00	0.00
Total Dept 3450 - REBATES		0.00	0.00	513,000.00	0.00	0.00	513,000.00	0.00
Dept 3500 - MISCELLANEOUS								
20-3500.4501	MISCELLANEOUS REVENUE	1,196,945.34	0.00	0.00	0.00	0.00	0.00	0.00
20-3500.4505	INTEREST INCOME	48,915.71	11,088.24	40,000.00	5,711.31	17,441.31	22,558.69	43.60
Total Dept 3500 - MISCELLANEOUS		1,245,861.05	11,088.24	40,000.00	5,711.31	17,441.31	22,558.69	43.60
Dept 3860 - PROCEEDS FROM MUNICIPAL LEASES								
20-3860.5805	MUNICIPAL LEASE PROCEEDS	0.00	0.00	849,500.00	0.00	0.00	849,500.00	0.00
Total Dept 3860 - PROCEEDS FROM MUNICIPAL LEASES		0.00	0.00	849,500.00	0.00	0.00	849,500.00	0.00
Dept 3900 - OPERATING TRANSFERS								
20-3900.4901	OPERATING TRANSFERS IN	324,998.00	200,000.00	218,321.00	0.00	0.00	218,321.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		324,998.00	200,000.00	218,321.00	0.00	0.00	218,321.00	0.00
TOTAL REVENUES		1,570,859.05	211,088.24	1,620,821.00	5,711.31	17,441.31	1,603,379.69	1.08
Expenditures								
Dept 4140 - GENERAL GOVERNMENT								
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,539.16	2,594.00	10,000.00	0.00	0.00	10,000.00	0.00
20-4140.5026	MAINT & SERVICE CONTRACTS	243.50	0.00	18,300.00	0.00	0.00	18,300.00	0.00
20-4140.5065	PROFESSIONAL SERVICES	15,246.90	1,336.50	18,000.00	0.00	0.00	18,000.00	0.00
20-4140.5085	CAPITAL OUTLAY	184,334.35	39,165.00	53,000.00	0.00	0.00	53,000.00	0.00
Total Dept 4140 - GENERAL GOVERNMENT		208,363.91	43,095.50	99,300.00	0.00	0.00	99,300.00	0.00
Dept 4440 - POLICE								
20-4440.5017	VEHICLE MAINTENANCE	3,629.46	0.00	0.00	0.00	0.00	0.00	0.00
20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,976.35	0.00	7,500.00	978.67	978.67	6,521.33	13.05
20-4440.5026	MAINT & SERVICE CONTRACTS	3,209.31	0.00	186,496.00	5,237.52	5,237.52	181,258.48	2.81
20-4440.5085	CAPITAL OUTLAY	67,236.87	0.00	168,000.00	0.00	0.00	168,000.00	0.00
Total Dept 4440 - POLICE		80,051.99	0.00	361,996.00	6,216.19	6,216.19	355,779.81	1.72
Dept 4540 - FIRE								
20-4540.5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	72,623.00	0.00	0.00	72,623.00	0.00
20-4540.5011	DEBT SERVICE - INTEREST	0.00	0.00	29,325.00	0.00	0.00	29,325.00	0.00
20-4540.5017	VEHICLE MAINTENANCE	4,897.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	14,949.82	(3,529.00)	27,000.00	0.00	4,750.00	22,250.00	17.59
20-4540.5026	MAINT & SERVICE CONTRACTS	11,168.32	0.00	255,958.00	3,554.66	3,554.66	252,403.34	1.39
20-4540.5065	PROFESSIONAL SERVICES	5,295.75	168.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Expenditures								
20-4540.5085	CAPITAL OUTLAY	34,189.35	0.00	879,500.00	0.00	0.00	879,500.00	0.00
Total Dept 4540 - FIRE		70,500.24	(3,361.00)	1,314,406.00	3,554.66	8,304.66	1,306,101.34	0.63
Dept 4640 - PUBLIC WORKS								
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,326.96	0.00	0.00	0.00	0.00	0.00	0.00
20-4640.5026	MAINT & SERVICE CONTRACTS	6,215.44	0.00	82,500.00	0.00	0.00	82,500.00	0.00
20-4640.5065	PROFESSIONAL SERVICES	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
20-4640.5084	CIP 42TH-57TH AVE DRAINAGE	927,568.30	6,059.33	0.00	72.00	133,425.12	(133,425.12)	100.00
20-4640.5085	CAPITAL OUTLAY	435,482.20	256,794.90	1,461,104.00	0.00	101,245.24	1,359,858.76	6.93
20-4640.5086	DRAINAGE EXPENSE CONTINGENCIES	143,205.00	0.00	657,038.00	0.00	0.00	657,038.00	0.00
Total Dept 4640 - PUBLIC WORKS		1,514,797.90	262,854.23	2,250,642.00	72.00	234,670.36	2,015,971.64	10.43
Dept 4740 - BUILDING, PLANNING, & ENGINEERING								
20-4740.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	18,300.00	0.00	0.00	18,300.00	0.00
20-4740.5085	CAPITAL OUTLAY	26,190.70	0.00	0.00	0.00	(827.80)	827.80	100.00
Total Dept 4740 - BUILDING, PLANNING, & ENGINEERIN		26,190.70	0.00	18,300.00	0.00	(827.80)	19,127.80	(4.52)
Dept 4840 - RECREATION								
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	30,984.48	0.00	31,000.00	0.00	0.00	31,000.00	0.00
20-4840.5026	MAINT & SERVICE CONTRACTS	14,236.00	9,286.00	92,000.00	3,520.94	24,270.94	67,729.06	26.38
20-4840.5085	CAPITAL OUTLAY	41,287.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 4840 - RECREATION		86,507.98	9,286.00	123,000.00	3,520.94	24,270.94	98,729.06	19.73
TOTAL EXPENDITURES		1,986,412.72	311,874.73	4,167,644.00	13,363.79	272,634.35	3,895,009.65	6.54
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		1,570,859.05	211,088.24	1,620,821.00	5,711.31	17,441.31	1,603,379.69	1.08
TOTAL EXPENDITURES		1,986,412.72	311,874.73	4,167,644.00	13,363.79	272,634.35	3,895,009.65	6.54
NET OF REVENUES & EXPENDITURES		(415,553.67)	(100,786.49)	(2,546,823.00)	(7,652.48)	(255,193.04)	(2,291,629.96)	10.02
BEG. FUND BALANCE		4,541,228.89	4,541,228.89	4,541,228.89		4,541,228.89		
NET OF REVENUES/EXPENDITURES - 2017-18						(415,553.67)	(415,553.67)	
END FUND BALANCE		4,125,675.22	4,440,442.40	1,994,405.89		3,870,482.18		

PERIOD ENDING 09/30/2018

% Fiscal Year Completed: 25.21

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Revenues								
Dept 3450 - REBATES								
30-3450.4105	ACCOM. FEE REVENUE	1,069,429.45	235,006.65	996,000.00	209,600.36	209,600.36	786,399.64	21.04
30-3450.4106	COUNTY ACC. FEE REVENUE	437,000.00	0.00	510,000.00	0.00	381,000.00	129,000.00	74.71
Total Dept 3450 - REBATES		1,506,429.45	235,006.65	1,506,000.00	209,600.36	590,600.36	915,399.64	39.22
Dept 3500 - MISCELLANEOUS								
30-3500.4504	SALE OF ASSETS	6,215.00	0.00	6,250.00	0.00	3,170.00	3,080.00	50.72
30-3500.4505	INTEREST INCOME	20,888.66	3,977.14	17,000.00	2,575.79	7,866.01	9,133.99	46.27
Total Dept 3500 - MISCELLANEOUS		27,103.66	3,977.14	23,250.00	2,575.79	11,036.01	12,213.99	47.47
Dept 3900 - OPERATING TRANSFERS								
30-3900.5901	OPERATING TRANSFERS OUT	(592,900.00)	(169,548.00)	(661,621.00)	0.00	0.00	(661,621.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(592,900.00)	(169,548.00)	(661,621.00)	0.00	0.00	(661,621.00)	0.00
TOTAL REVENUES		940,633.11	69,435.79	867,629.00	212,176.15	601,636.37	265,992.63	69.34
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
30-4120.5009	DEBT SERVICE - PRINCIPAL	68,000.00	0.00	72,000.00	0.00	0.00	72,000.00	0.00
30-4120.5011	DEBT SERVICE - INTEREST	7,963.20	0.00	6,821.00	0.00	0.00	6,821.00	0.00
30-4120.5013	BANK SERVICE CHARGES	20.00	12.00	0.00	0.00	0.00	0.00	0.00
30-4120.5020	ELECTRIC AND GAS	387.96	86.73	400.00	27.30	39.63	360.37	9.91
30-4120.5026	MAINT & SERVICE CONTRACTS	12,671.50	0.00	28,500.00	0.00	0.00	28,500.00	0.00
30-4120.5054	STREET SIGNS	23,133.17	553.35	80,000.00	179.57	179.57	79,820.43	0.22
30-4120.5065	PROFESSIONAL SERVICES	382.63	342.63	560.00	0.00	0.00	560.00	0.00
30-4120.5079	MISCELLANEOUS	15,745.81	3,901.93	16,000.00	0.00	4,323.62	11,676.38	27.02
Total Dept 4120 - GENERAL GOVERNMENT		128,304.27	4,896.64	204,281.00	206.87	4,542.82	199,738.18	2.22
Dept 4420 - POLICE								
30-4420.5021	TELEPHONE/CABLE	5,006.02	1,859.90	7,100.00	319.20	914.00	6,186.00	12.87
30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,879.56	0.00	4,800.00	0.00	0.00	4,800.00	0.00
30-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	93,248.00	0.00	0.00	93,248.00	0.00
30-4420.5067	CONTRACTED SERVICES	19,310.00	9,070.00	22,000.00	1,320.00	9,190.00	12,810.00	41.77
30-4420.5085	CAPITAL OUTLAY	64,057.68	0.00	141,000.00	0.00	0.00	141,000.00	0.00
Total Dept 4420 - POLICE		99,253.26	10,929.90	268,148.00	1,639.20	10,104.00	258,044.00	3.77
Dept 4520 - FIRE								
30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	11,500.00	2,881.83	5,264.99	6,235.01	45.78
30-4520.5026	MAINT & SERVICE CONTRACTS	14.44	0.00	132,979.00	0.00	0.00	132,979.00	0.00
30-4520.5085	CAPITAL OUTLAY	0.00	0.00	34,000.00	0.00	0.00	34,000.00	0.00
Total Dept 4520 - FIRE		14.44	0.00	178,479.00	2,881.83	5,264.99	173,214.01	2.95

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Expenditures								
Dept 4620 - PUBLIC WORKS								
30-4620.5026	MAINT & SERVICE CONTRACTS	20,021.22	4,514.22	53,750.00	0.00	7,055.00	46,695.00	13.13
30-4620.5054	STREET SIGNS	1,834.04	73.77	5,000.00	0.00	0.00	5,000.00	0.00
30-4620.5065	PROFESSIONAL SERVICES	0.00	0.00	25,000.00	0.00	0.00	25,000.00	0.00
30-4620.5067	CONTRACTED SERVICES	54,768.51	15,228.17	0.00	0.00	0.00	0.00	0.00
30-4620.5079	MISCELLANEOUS	5,974.21	0.00	5,500.00	0.00	0.00	5,500.00	0.00
30-4620.5085	CAPITAL OUTLAY	300,058.20	0.00	582,102.00	0.00	110,535.19	471,566.81	18.99
Total Dept 4620 - PUBLIC WORKS		382,656.18	19,816.16	671,352.00	0.00	117,590.19	553,761.81	17.52
Dept 4820 - RECREATION								
30-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,273.10	0.00	0.00	0.00	0.00	0.00	0.00
30-4820.5085	CAPITAL OUTLAY	2,043.75	0.00	50,000.00	0.00	6,617.72	43,382.28	13.24
Total Dept 4820 - RECREATION		3,316.85	0.00	50,000.00	0.00	6,617.72	43,382.28	13.24
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
30-5620.5010	PRINT AND OFFICE SUPPLIES	15,021.18	0.00	24,300.00	0.00	0.00	24,300.00	0.00
30-5620.5013	BANK SERVICE CHARGES	26,582.44	14,367.83	28,000.00	4,449.99	15,353.06	12,646.94	54.83
30-5620.5020	ELECTRIC AND GAS	44,953.11	10,245.74	43,400.00	3,433.13	6,512.64	36,887.36	15.01
30-5620.5021	TELEPHONE/CABLE	3,385.75	988.78	12,400.00	287.25	780.09	11,619.91	6.29
30-5620.5022	WATER AND SEWER	4,538.55	1,472.66	3,300.00	834.93	2,016.98	1,283.02	61.12
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,395.44	0.00	3,000.00	40.35	1,773.13	1,226.87	59.10
30-5620.5026	MAINT & SERVICE CONTRACTS	34,348.35	13,471.49	33,500.00	901.31	2,364.85	31,135.15	7.06
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,831.62	11,268.21	13,520.00	0.00	58.03	13,461.97	0.43
30-5620.5041	UNIFORMS	4,431.80	75.60	5,000.00	0.00	96.75	4,903.25	1.94
30-5620.5054	STREET SIGNS	15,453.75	0.00	5,000.00	0.00	0.00	5,000.00	0.00
30-5620.5062	INSURANCE	1,477.00	733.00	1,572.00	0.00	744.00	828.00	47.33
30-5620.5065	PROFESSIONAL SERVICES	32,062.81	2,282.13	30,800.00	143.73	1,995.91	28,804.09	6.48
30-5620.5067	CONTRACTED SERVICES	10,600.00	2,000.00	11,800.00	600.00	3,000.00	8,800.00	25.42
30-5620.5079	MISCELLANEOUS	187.55	0.00	7,500.00	0.00	0.00	7,500.00	0.00
30-5620.5085	CAPITAL OUTLAY	0.00	0.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		210,269.35	56,905.44	263,092.00	10,690.69	34,695.44	228,396.56	13.19
TOTAL EXPENDITURES		823,814.35	92,548.14	1,635,352.00	15,418.59	178,815.16	1,456,536.84	10.93
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		940,633.11	69,435.79	867,629.00	212,176.15	601,636.37	265,992.63	69.34
TOTAL EXPENDITURES		823,814.35	92,548.14	1,635,352.00	15,418.59	178,815.16	1,456,536.84	10.93
NET OF REVENUES & EXPENDITURES		116,818.76	(23,112.35)	(767,723.00)	196,757.56	422,821.21	(1,190,544.21)	55.07
BEG. FUND BALANCE		1,599,676.17	1,599,676.17	1,599,676.17		1,599,676.17		
NET OF REVENUES/EXPENDITURES - 2017-18						116,818.76	116,818.76	
END FUND BALANCE		1,716,494.93	1,576,563.82	831,953.17		2,139,316.14		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 35 - HOSPITALITY TAX FUND								
Revenues								
Dept 3450 - REBATES								
35-3450.4108	HOSPITALITY TAX	785,451.60	98,882.64	770,000.00	67,927.24	168,958.71	601,041.29	21.94
Total Dept 3450 - REBATES		785,451.60	98,882.64	770,000.00	67,927.24	168,958.71	601,041.29	21.94
Dept 3500 - MISCELLANEOUS								
35-3500.4505	INTEREST INCOME	10,476.21	1,986.76	8,000.00	1,559.25	4,761.71	3,238.29	59.52
Total Dept 3500 - MISCELLANEOUS		10,476.21	1,986.76	8,000.00	1,559.25	4,761.71	3,238.29	59.52
Dept 3900 - OPERATING TRANSFERS								
35-3900.5901	OPERATING TRANSFERS OUT	(261,330.00)	(134,636.00)	(530,651.00)	0.00	0.00	(530,651.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(261,330.00)	(134,636.00)	(530,651.00)	0.00	0.00	(530,651.00)	0.00
TOTAL REVENUES		534,597.81	(33,766.60)	247,349.00	69,486.49	173,720.42	73,628.58	70.23
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
35-4120.5009	DEBT SERVICE - PRINCIPAL	111,000.00	0.00	117,000.00	0.00	0.00	117,000.00	0.00
35-4120.5011	DEBT SERVICE - INTEREST	23,180.42	11,590.21	21,094.00	0.00	10,546.81	10,547.19	50.00
Total Dept 4120 - GENERAL GOVERNMENT		134,180.42	11,590.21	138,094.00	0.00	10,546.81	127,547.19	7.64
Dept 4420 - POLICE								
35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00
35-4420.5085	CAPITAL OUTLAY	16,176.21	0.00	26,500.00	0.00	0.00	26,500.00	0.00
Total Dept 4420 - POLICE		16,176.21	0.00	30,500.00	0.00	0.00	30,500.00	0.00
Dept 4520 - FIRE								
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	27,758.10	3,610.08	35,000.00	0.00	3,815.00	31,185.00	10.90
35-4520.5085	CAPITAL OUTLAY	40,057.96	40,057.96	15,000.00	0.00	0.00	15,000.00	0.00
Total Dept 4520 - FIRE		67,816.06	43,668.04	50,000.00	0.00	3,815.00	46,185.00	7.63
Dept 4620 - PUBLIC WORKS								
35-4620.5026	MAINT & SERVICE CONTRACTS	96,846.79	13,800.00	193,800.00	4,159.50	8,315.87	185,484.13	4.29
35-4620.5067	CONTRACTED SERVICES	12,060.00	3,015.00	70,000.00	0.00	19,644.26	50,355.74	28.06
Total Dept 4620 - PUBLIC WORKS		108,906.79	16,815.00	263,800.00	4,159.50	27,960.13	235,839.87	10.60
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
35-4720.5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDGT USED
		06/30/2018 NORM (ABNORM)	06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	09/30/2017 NORM (ABNORM)			09/30/2018 NORM (ABNORM)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 35 - HOSPITALITY TAX FUND												
Expenditures												
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		16.00		12.00		0.00		0.00		0.00		0.00
Dept 4820 - RECREATION												
35-4820.5085	CAPITAL OUTLAY	0.00		0.00		5,000.00		0.00		0.00		5,000.00
Total Dept 4820 - RECREATION		0.00		0.00		5,000.00		0.00		0.00		5,000.00
Dept 4830 - RECREATION												
35-4830.5092	SPECIAL ACTIVITIES	0.00		0.00		33,000.00		6,309.25		6,806.75		26,193.25
Total Dept 4830 - RECREATION		0.00		0.00		33,000.00		6,309.25		6,806.75		26,193.25
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM												
35-5620.5085	CAPITAL OUTLAY	0.00		(250.00)		0.00		0.00		0.00		0.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		0.00		(250.00)		0.00		0.00		0.00		0.00
TOTAL EXPENDITURES		327,095.48		71,835.25		520,394.00		10,468.75		49,128.69		471,265.31
Fund 35 - HOSPITALITY TAX FUND:												
TOTAL REVENUES		534,597.81		(33,766.60)		247,349.00		69,486.49		173,720.42		73,628.58
TOTAL EXPENDITURES		327,095.48		71,835.25		520,394.00		10,468.75		49,128.69		471,265.31
NET OF REVENUES & EXPENDITURES		207,502.33		(105,601.85)		(273,045.00)		59,017.74		124,591.73		(397,636.73)
BEG. FUND BALANCE		872,788.67		872,788.67		872,788.67				872,788.67		
NET OF REVENUES/EXPENDITURES - 2017-18										207,502.33		207,502.33
END FUND BALANCE		1,080,291.00		767,186.82		599,743.67				1,204,882.73		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 40 - VOLUNTEER FIRE DEPT								
Revenues								
Dept 3450 - REBATES								
40-3450.4120	VFD 1% REBATE	148,223.57	148,223.57	148,000.00	0.00	142,607.62	5,392.38	96.36
Total Dept 3450 - REBATES		148,223.57	148,223.57	148,000.00	0.00	142,607.62	5,392.38	96.36
Dept 3500 - MISCELLANEOUS								
40-3500.4505	INTEREST INCOME	20.11	5.46	25.00	2.42	6.15	18.85	24.60
Total Dept 3500 - MISCELLANEOUS		20.11	5.46	25.00	2.42	6.15	18.85	24.60
TOTAL REVENUES		148,243.68	148,229.03	148,025.00	2.42	142,613.77	5,411.23	96.34
Expenditures								
Dept 4520 - FIRE								
40-4520.5013	BANK SERVICE CHARGES	48.00	12.00	50.00	4.00	12.00	38.00	24.00
40-4520.5014	MEMBERSHIP AND DUES	4,381.12	0.00	5,000.00	0.00	0.00	5,000.00	0.00
40-4520.5021	TELEPHONE/CABLE	2,788.37	381.51	2,000.00	284.94	741.90	1,258.10	37.10
40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40-4520.5041	UNIFORMS	0.00	0.00	3,000.00	442.99	442.99	2,557.01	14.77
40-4520.5062	INSURANCE	154,096.86	9,605.74	134,975.00	1,841.41	5,801.54	129,173.46	4.30
40-4520.5079	MISCELLANEOUS	1,276.08	558.10	2,000.00	75.18	75.18	1,924.82	3.76
Total Dept 4520 - FIRE		162,590.43	10,557.35	148,025.00	2,648.52	7,073.61	140,951.39	4.78
TOTAL EXPENDITURES		162,590.43	10,557.35	148,025.00	2,648.52	7,073.61	140,951.39	4.78
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		148,243.68	148,229.03	148,025.00	2.42	142,613.77	5,411.23	96.34
TOTAL EXPENDITURES		162,590.43	10,557.35	148,025.00	2,648.52	7,073.61	140,951.39	4.78
NET OF REVENUES & EXPENDITURES		(14,346.75)	137,671.68	0.00	(2,646.10)	135,540.16	(135,540.16)	100.00
BEG. FUND BALANCE		202,129.15	202,129.15	202,129.15		202,129.15		
NET OF REVENUES/EXPENDITURES - 2017-18						(14,346.75)	(14,346.75)	
END FUND BALANCE		187,782.40	339,800.83	202,129.15		323,322.56		

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BGDGT USED
Fund 50 - ACCOMMODATIONS TAX								
Revenues								
Dept 3450 - REBATES								
50-3450.4105	ACCOMMODATION TAX-RELATED	1,205,838.32	0.00	1,192,750.00	0.00	0.00	1,192,750.00	0.00
50-3450.4107	ACCOMMODATION TAX-PROMO	556,540.76	0.00	550,500.00	0.00	0.00	550,500.00	0.00
Total Dept 3450 - REBATES		1,762,379.08	0.00	1,743,250.00	0.00	0.00	1,743,250.00	0.00
Dept 3500 - MISCELLANEOUS								
50-3500.4501	MISCELLANEOUS INCOME	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
50-3500.4504	SALE OF ASSETS	8,930.00	0.00	6,250.00	2,130.00	2,130.00	4,120.00	34.08
50-3500.4505	INTEREST INCOME	23,956.19	4,673.29	20,000.00	2,468.28	7,091.91	12,908.09	35.46
Total Dept 3500 - MISCELLANEOUS		35,386.19	4,673.29	26,250.00	4,598.28	9,221.91	17,028.09	35.13
Dept 3900 - OPERATING TRANSFERS								
50-3900.5901	OPERATING TRANSFERS OUT	(768,513.40)	(260,352.00)	(589,519.00)	0.00	0.00	(589,519.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(768,513.40)	(260,352.00)	(589,519.00)	0.00	0.00	(589,519.00)	0.00
TOTAL REVENUES		1,029,251.87	(255,678.71)	1,179,981.00	4,598.28	9,221.91	1,170,759.09	0.78
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
50-4120.5013	BANK SERVICE CHARGES	33.66	21.66	0.00	0.00	0.00	0.00	0.00
50-4120.5022	WATER AND SEWER	739.66	163.13	600.00	18.59	48.59	551.41	8.10
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,917.22	1,567.60	2,500.00	0.00	0.00	2,500.00	0.00
50-4120.5061	ADVERTISING	795.00	795.00	10,000.00	0.00	0.00	10,000.00	0.00
50-4120.5077	PROGRAMS/SPONSORSHIPS	46,435.92	11,488.69	85,000.00	0.00	14,892.58	70,107.42	17.52
50-4120.5079	MISCELLANEOUS	114.45	0.00	3,000.00	0.00	0.00	3,000.00	0.00
50-4120.5085	CAPITAL OUTLAY	4,084.06	0.00	10,000.00	0.00	0.00	10,000.00	0.00
50-4120.5090	TOURISM PROMOTION EXP	579,047.53	12,817.82	576,500.00	920.18	2,538.36	573,961.64	0.44
Total Dept 4120 - GENERAL GOVERNMENT		633,167.50	26,853.90	687,600.00	938.77	17,479.53	670,120.47	2.54
Dept 4420 - POLICE								
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,868.39	0.00	10,000.00	0.00	0.00	10,000.00	0.00
50-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	93,248.00	0.00	4,750.00	88,498.00	5.09
50-4420.5085	CAPITAL OUTLAY	44,416.55	0.00	200,000.00	27,092.78	27,092.78	172,907.22	13.55
Total Dept 4420 - POLICE		49,284.94	0.00	303,248.00	27,092.78	31,842.78	271,405.22	10.50
Dept 4520 - FIRE								
50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	19,644.41	0.00	0.00	0.00	0.00	0.00	0.00
50-4520.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	112,979.00	0.00	7,361.84	105,617.16	6.52
50-4520.5085	CAPITAL OUTLAY	55,587.35	50,884.32	49,000.00	(1,622.01)	8,007.05	40,992.95	16.34
Total Dept 4520 - FIRE		75,231.76	50,884.32	161,979.00	(1,622.01)	15,368.89	146,610.11	9.49

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 50 - ACCOMMODATIONS TAX								
Expenditures								
Dept 4620 - PUBLIC WORKS								
50-4620.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	28,750.00	0.00	0.00	28,750.00	0.00
50-4620.5079	MISCELLANEOUS	13,888.89	7,011.98	15,000.00	0.00	0.00	15,000.00	0.00
50-4620.5085	CAPITAL OUTLAY	4,660.85	0.00	244,602.00	0.00	68,437.80	176,164.20	27.98
Total Dept 4620 - PUBLIC WORKS		18,549.74	7,011.98	288,352.00	0.00	68,437.80	219,914.20	23.73
Dept 4820								
50-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,273.10	0.00	0.00	0.00	0.00	0.00	0.00
50-4820.5085	CAPITAL OUTLAY	39,108.98	0.00	44,000.00	0.00	0.00	44,000.00	0.00
Total Dept 4820 - RECREATION		40,382.08	0.00	44,000.00	0.00	0.00	44,000.00	0.00
Dept 4830 - RECREATION								
50-4830.5092	SPECIAL ACTIVITIES	45,564.00	16,721.75	16,000.00	104.81	104.81	15,895.19	0.66
Total Dept 4830 - RECREATION		45,564.00	16,721.75	16,000.00	104.81	104.81	15,895.19	0.66
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
50-5620.5020	ELECTRIC AND GAS	641.36	104.30	950.00	34.48	50.87	899.13	5.35
50-5620.5022	WATER AND SEWER	9,320.51	3,863.01	15,000.00	884.88	4,130.13	10,869.87	27.53
50-5620.5026	MAINT & SERVICE CONTRACTS	4,917.46	2,029.70	20,000.00	0.00	1,202.82	18,797.18	6.01
50-5620.5044	CLEANING/SANITARY SUPPLY	5,656.09	2,618.31	8,000.00	407.85	2,580.59	5,419.41	32.26
50-5620.5062	INSURANCE	5,003.00	896.00	4,170.00	0.00	2,022.00	2,148.00	48.49
50-5620.5065	PROFESSIONAL SERVICES	70.00	0.00	70.00	0.00	0.00	70.00	0.00
50-5620.5067	CONTRACTED SERVICES	115,852.83	53,461.53	161,000.00	12,750.20	47,251.68	113,748.32	29.35
50-5620.5079	MISCELLANEOUS	0.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
50-5620.5084	CONSTRUCTION IN PROGRESS	4,226.34	4,226.34	0.00	0.00	0.00	0.00	0.00
50-5620.5085	CAPITAL OUTLAY	388,347.86	0.00	70,000.00	0.00	0.00	70,000.00	0.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		534,035.45	67,199.19	281,690.00	14,077.41	57,238.09	224,451.91	20.32
TOTAL EXPENDITURES		1,396,215.47	168,671.14	1,782,869.00	40,591.76	190,471.90	1,592,397.10	10.68
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,029,251.87	(255,678.71)	1,179,981.00	4,598.28	9,221.91	1,170,759.09	0.78
TOTAL EXPENDITURES		1,396,215.47	168,671.14	1,782,869.00	40,591.76	190,471.90	1,592,397.10	10.68
NET OF REVENUES & EXPENDITURES		(366,963.60)	(424,349.85)	(602,888.00)	(35,993.48)	(181,249.99)	(421,638.01)	30.06
BEG. FUND BALANCE		2,167,416.35	2,167,416.35	2,167,416.35		2,167,416.35		
NET OF REVENUES/EXPENDITURES - 2017-18						(366,963.60)	(366,963.60)	
END FUND BALANCE		1,800,452.75	1,743,066.50	1,564,528.35		1,619,202.76		

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE BALANCE		% BDGT USED
		06/30/2018	NORM (ABNORM)	09/30/2017	NORM (ABNORM)			09/30/2018	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	
Fund 55 - BEACH RESTORATION FUND												
Revenues												
Dept 3450 - REBATES												
55-3450.4028	DONATIONS OF CASH	5,033,264.80		0.00		0.00	0.00	0.00	0.00	0.00		0.00
55-3450.4111	GRANT REVENUE	6,891,938.71		0.00		0.00	0.00	0.00	0.00	0.00		0.00
Total Dept 3450 - REBATES		11,925,203.51		0.00		0.00	0.00	0.00	0.00	0.00		0.00
Dept 3500 - MISCELLANEOUS												
55-3500.4505	INTEREST	51,554.52		13,867.39		0.00	298.11	611.24		(611.24)		100.00
Total Dept 3500 - MISCELLANEOUS		51,554.52		13,867.39		0.00	298.11	611.24		(611.24)		100.00
Dept 3900 - OPERATING TRANSFERS												
55-3900.4901	OPERATING TRANSFERS IN	2,150,707.08		0.00		0.00	0.00	0.00		0.00		0.00
Total Dept 3900 - OPERATING TRANSFERS		2,150,707.08		0.00		0.00	0.00	0.00		0.00		0.00
TOTAL REVENUES		14,127,465.11		13,867.39		0.00	298.11	611.24		(611.24)		100.00
Expenditures												
Dept 4120 - GENERAL GOVERNMENT												
55-4120.5013	BANK SERVICE CHARGES	112.00		31.00		0.00	4.00	12.00		(12.00)		100.00
55-4120.5065	PROFESSIONAL SERVICES	4,914.48		4,038.48		0.00	0.00	0.00		0.00		0.00
55-4120.5087	BEACH NOURISHMENT	13,876,199.16		71,685.57		0.00	4,273.50	8,142.54		(8,142.54)		100.00
Total Dept 4120 - GENERAL GOVERNMENT		13,881,225.64		75,755.05		0.00	4,277.50	8,154.54		(8,154.54)		100.00
TOTAL EXPENDITURES		13,881,225.64		75,755.05		0.00	4,277.50	8,154.54		(8,154.54)		100.00
Fund 55 - BEACH RESTORATION FUND:												
TOTAL REVENUES		14,127,465.11		13,867.39		0.00	298.11	611.24		(611.24)		100.00
TOTAL EXPENDITURES		13,881,225.64		75,755.05		0.00	4,277.50	8,154.54		(8,154.54)		100.00
NET OF REVENUES & EXPENDITURES		246,239.47		(61,887.66)		0.00	(3,979.39)	(7,543.30)		7,543.30		100.00
BEG. FUND BALANCE												
NET OF REVENUES/EXPENDITURES - 2017-18								246,239.47		246,239.47		
END FUND BALANCE		246,239.47		(61,887.66)				238,696.17				

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE BALANCE		% BDGT USED
		06/30/2018	NORM (ABNORM)	09/30/2017	NORM (ABNORM)			NORM (ABNORM)	09/30/2018	NORM (ABNORM)	NORM (ABNORM)	
Fund 58 - BEACH PRESERVATION FEE FUND												
Revenues												
Dept 3450 - REBATES												
58-3450.4105	BEACH PRESERVATION FEE	1,069,429.44		235,006.65		996,000.00	209,600.37		209,600.37		786,399.63	21.04
Total Dept 3450 - REBATES		1,069,429.44		235,006.65		996,000.00	209,600.37		209,600.37		786,399.63	21.04
Dept 3500 - MISCELLANEOUS												
58-3500.4505	INTEREST INCOME	23,869.06		5,496.44		24,000.00	1,730.93		5,285.95		18,714.05	22.02
Total Dept 3500 - MISCELLANEOUS		23,869.06		5,496.44		24,000.00	1,730.93		5,285.95		18,714.05	22.02
Dept 3900 - OPERATING TRANSFERS												
58-3900.4901	OPERATING TRANSFERS OUT	(1,747,067.53)		0.00		0.00	0.00		0.00		0.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		(1,747,067.53)		0.00		0.00	0.00		0.00		0.00	0.00
TOTAL REVENUES		(653,769.03)		240,503.09		1,020,000.00	211,331.30		214,886.32		805,113.68	21.07
Expenditures												
Dept 4120 - GENERAL GOVERNMENT												
58-4120.5026	MAINT & SERVICE CONTRACTS	0.00		0.00		25,000.00	0.00		0.00		25,000.00	0.00
58-4120.5065	PROFESSIONAL SERVICES	0.00		0.00		285,000.00	0.00		0.00		285,000.00	0.00
58-4120.5085	CAPITAL OUTLAY	275,000.00		0.00		155,000.00	0.00		0.00		155,000.00	0.00
Total Dept 4120 - GENERAL GOVERNMENT		275,000.00		0.00		465,000.00	0.00		0.00		465,000.00	0.00
TOTAL EXPENDITURES		275,000.00		0.00		465,000.00	0.00		0.00		465,000.00	0.00
Fund 58 - BEACH PRESERVATION FEE FUND:												
TOTAL REVENUES		(653,769.03)		240,503.09		1,020,000.00	211,331.30		214,886.32		805,113.68	21.07
TOTAL EXPENDITURES		275,000.00		0.00		465,000.00	0.00		0.00		465,000.00	0.00
NET OF REVENUES & EXPENDITURES		(928,769.03)		240,503.09		555,000.00	211,331.30		214,886.32		340,113.68	38.72
BEG. FUND BALANCE		2,221,183.13		2,221,183.13		2,221,183.13			2,221,183.13			
NET OF REVENUES/EXPENDITURES - 2017-18									(928,769.03)		(928,769.03)	
END FUND BALANCE		1,292,414.10		2,461,686.22		2,776,183.13			1,507,300.42			

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Revenues								
Dept 3450 - REBATES								
60-3450.4111	GRANT INCOME	343,816.52	637.50	0.00	0.00	0.00	0.00	0.00
Total Dept 3450 - REBATES		343,816.52	637.50	0.00	0.00	0.00	0.00	0.00
Dept 3500 - MISCELLANEOUS								
60-3500.4501	MISCELLANEOUS	(3,862.97)	0.00	0.00	0.00	0.00	0.00	0.00
60-3500.4505	INTEREST INCOME	29,661.69	6,383.33	25,000.00	3,628.34	11,080.32	13,919.68	44.32
Total Dept 3500 - MISCELLANEOUS		25,798.72	6,383.33	25,000.00	3,628.34	11,080.32	13,919.68	44.32
TOTAL REVENUES		369,615.24	7,020.83	25,000.00	3,628.34	11,080.32	13,919.68	44.32
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
60-4120.5045	STORM PREPARATION/CLEANUP	355,354.31	50,859.21	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
60-4120.5058	HURRICANE BUILDING COSTS	402.59	402.59	0.00	0.00	0.00	0.00	0.00
Total Dept 4120 - GENERAL GOVERNMENT		355,756.90	51,261.80	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
TOTAL EXPENDITURES		355,756.90	51,261.80	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		369,615.24	7,020.83	25,000.00	3,628.34	11,080.32	13,919.68	44.32
TOTAL EXPENDITURES		355,756.90	51,261.80	5,000.00	19,511.94	19,511.94	(14,511.94)	390.24
NET OF REVENUES & EXPENDITURES		13,858.34	(44,240.97)	20,000.00	(15,883.60)	(8,431.62)	28,431.62	42.16
BEG. FUND BALANCE		2,367,726.81	2,367,726.81	2,367,726.81		2,367,726.81		
NET OF REVENUES/EXPENDITURES - 2017-18						13,858.34	13,858.34	
END FUND BALANCE		2,381,585.15	2,323,485.84	2,387,726.81		2,373,153.53		

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BDT USED
		06/30/2018 NORM (ABNORM)	06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	09/30/2017 NORM (ABNORM)			09/30/2018 NORM (ABNORM)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 61 - FEDERAL NARCOTICS FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
61-3500.4505	INTEREST	0.12		0.12		0.00	0.00	0.00		0.00		0.00
Total Dept 3500 - MISCELLANEOUS		0.12		0.12		0.00	0.00	0.00		0.00		0.00
TOTAL REVENUES		0.12		0.12		0.00	0.00	0.00		0.00		0.00
Expenditures												
Dept 4320 - POLICE NARCOTICS UNIT												
61-4320.5013	BANK SERVICE CHARGES	12.00		12.00		0.00	0.00	0.00		0.00		0.00
61-4320.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,163.90		0.00		0.00	0.00	0.00		0.00		0.00
61-4320.5041	UNIFORMS	357.81		0.00		0.00	0.00	0.00		0.00		0.00
61-4320.5079	MISCELLANEOUS	4,128.33		0.00		0.00	0.00	(751.00)		751.00		100.00
Total Dept 4320 - POLICE NARCOTICS UNIT		6,662.04		12.00		0.00	0.00	(751.00)		751.00		100.00
TOTAL EXPENDITURES		6,662.04		12.00		0.00	0.00	(751.00)		751.00		100.00
Fund 61 - FEDERAL NARCOTICS FUND:												
TOTAL REVENUES		0.12		0.12		0.00	0.00	0.00		0.00		0.00
TOTAL EXPENDITURES		6,662.04		12.00		0.00	0.00	(751.00)		751.00		100.00
NET OF REVENUES & EXPENDITURES		(6,661.92)		(11.88)		0.00	0.00	751.00		(751.00)		100.00
BEG. FUND BALANCE		5,910.92		5,910.92		5,910.92		5,910.92				
NET OF REVENUES/EXPENDITURES - 2017-18								(6,661.92)		(6,661.92)		
END FUND BALANCE		(751.00)		5,899.04		5,910.92						

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE		AVAILABLE		% BGD USED
		06/30/2018 NORM (ABNORM)	06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	09/30/2017 NORM (ABNORM)			09/30/2018 NORM (ABNORM)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 62 - STATE NARCOTICS FUND												
Revenues												
Dept 3500 - MISCELLANEOUS												
62-3500.4505	INTEREST	0.18		0.18		0.00	0.00	0.00		0.00		0.00
Total Dept 3500 - MISCELLANEOUS		0.18		0.18		0.00	0.00	0.00		0.00		0.00
TOTAL REVENUES		0.18		0.18		0.00	0.00	0.00		0.00		0.00
Expenditures												
Dept 4320 - POLICE NARCOTICS UNIT												
62-4320.5013	BANK SERVICE CHARGES	12.00		12.00		0.00	0.00	0.00		0.00		0.00
62-4320.5041	UNIFORMS	346.63		0.00		0.00	0.00	0.00		0.00		0.00
62-4320.5079	MISCELLANEOUS	3,090.79		0.00		0.00	0.00	(721.84)		721.84		100.00
Total Dept 4320 - POLICE NARCOTICS UNIT		3,449.42		12.00		0.00	0.00	(721.84)		721.84		100.00
TOTAL EXPENDITURES		3,449.42		12.00		0.00	0.00	(721.84)		721.84		100.00
Fund 62 - STATE NARCOTICS FUND:												
TOTAL REVENUES		0.18		0.18		0.00	0.00	0.00		0.00		0.00
TOTAL EXPENDITURES		3,449.42		12.00		0.00	0.00	(721.84)		721.84		100.00
NET OF REVENUES & EXPENDITURES		(3,449.24)		(11.82)		0.00	0.00	721.84		(721.84)		100.00
BEG. FUND BALANCE		7,341.79		7,341.79		7,341.79		7,341.79				
NET OF REVENUES/EXPENDITURES - 2017-18								(3,449.24)		(3,449.24)		
END FUND BALANCE		3,892.55		7,329.97		7,341.79		4,614.39				

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Revenues								
Dept 3450 - REBATES								
64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,639.70	1,101.20	10,000.00	261.61	2,726.68	7,273.32	27.27
Total Dept 3450 - REBATES		9,639.70	1,101.20	10,000.00	261.61	2,726.68	7,273.32	27.27
Dept 3500 - MISCELLANEOUS								
64-3500.4505	INTEREST	0.35	0.35	3.00	0.00	0.00	3.00	0.00
Total Dept 3500 - MISCELLANEOUS		0.35	0.35	3.00	0.00	0.00	3.00	0.00
Dept 3900 - OPERATING TRANSFERS								
64-3900.5901	OPERATING TRANSFERS OUT	(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
TOTAL REVENUES		(4,359.95)	1,101.55	(3,997.00)	261.61	2,726.68	(6,723.68)	(68.22)
Expenditures								
Dept 4420 - POLICE								
64-4420.5010	PRINT AND OFFICE SUPPLIES	371.40	0.00	100.00	0.00	0.00	100.00	0.00
64-4420.5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
64-4420.5014	MEMBERSHIP AND DUES	0.00	0.00	0.00	0.00	50.00	(50.00)	100.00
64-4420.5021	TELEPHONE/CABLE	506.85	139.58	800.00	43.51	134.78	665.22	16.85
64-4420.5064	EMPLOYEE TRAINING	489.00	0.00	1,000.00	0.00	1,118.38	(118.38)	111.84
Total Dept 4420 - POLICE		1,383.25	151.58	1,900.00	43.51	1,303.16	596.84	68.59
TOTAL EXPENDITURES		1,383.25	151.58	1,900.00	43.51	1,303.16	596.84	68.59
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(4,359.95)	1,101.55	(3,997.00)	261.61	2,726.68	(6,723.68)	68.22
TOTAL EXPENDITURES		1,383.25	151.58	1,900.00	43.51	1,303.16	596.84	68.59
NET OF REVENUES & EXPENDITURES		(5,743.20)	949.97	(5,897.00)	218.10	1,423.52	(7,320.52)	24.14
BEG. FUND BALANCE		13,571.19	13,571.19	13,571.19		13,571.19		
NET OF REVENUES/EXPENDITURES - 2017-18						(5,743.20)	(5,743.20)	
END FUND BALANCE		7,827.99	14,521.16	7,674.19		9,251.51		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 09/30/2018
 % Fiscal Year Completed: 25.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BGD USED
		06/30/2018 NORM (ABNORM)	09/30/2017 NORM (ABNORM)	ORIGINAL BUDGET	MONTH 09/30/18 INCR (DECR)	09/30/2018 NORM (ABNORM)	BALANCE NORM (ABNORM)	
Fund 68 - RECREATION BUILDING FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
68-3500.4501	MISCELLANEOUS REVENUE	13,580.00	6,600.00	14,500.00	0.00	9,215.00	5,285.00	63.55
68-3500.4505	INTEREST	2.15	1.73	0.00	0.00	0.00	0.00	0.00
Total Dept 3500 - MISCELLANEOUS		13,582.15	6,601.73	14,500.00	0.00	9,215.00	5,285.00	63.55
Dept 3900 - OPERATING TRANSFERS								
68-3900.4901	OPERATING TRANSFERS IN	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL REVENUES		16,582.15	6,601.73	17,500.00	0.00	9,215.00	8,285.00	52.66
Expenditures								
Dept 4820 - RECREATION								
68-4820.5013	BANK SERVICE CHARGES	16.00	12.00	0.00	0.00	0.00	0.00	0.00
68-4820.5065	PROFESSIONAL SERVICES	12,237.23	0.00	0.00	0.00	0.00	0.00	0.00
68-4820.5085	CAPITAL OUTLAY	0.00	10,470.00	0.00	0.00	0.00	0.00	0.00
Total Dept 4820 - RECREATION		12,253.23	10,482.00	0.00	0.00	0.00	0.00	0.00
Dept 4830 - RECREATION								
68-4830.5092	SPECIAL ACTIVITIES	10,631.46	3,879.20	15,000.00	0.00	4,551.23	10,448.77	30.34
Total Dept 4830 - RECREATION		10,631.46	3,879.20	15,000.00	0.00	4,551.23	10,448.77	30.34
TOTAL EXPENDITURES		22,884.69	14,361.20	15,000.00	0.00	4,551.23	10,448.77	30.34
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		16,582.15	6,601.73	17,500.00	0.00	9,215.00	8,285.00	52.66
TOTAL EXPENDITURES		22,884.69	14,361.20	15,000.00	0.00	4,551.23	10,448.77	30.34
NET OF REVENUES & EXPENDITURES		(6,302.54)	(7,759.47)	2,500.00	0.00	4,663.77	(2,163.77)	186.55
BEG. FUND BALANCE		71,634.90	71,634.90	71,634.90		71,634.90		
NET OF REVENUES/EXPENDITURES - 2017-18						(6,302.54)	(6,302.54)	
END FUND BALANCE		65,332.36	63,875.43	74,134.90		69,996.13		

PERIOD ENDING 09/30/2018

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Fund 90 - ISLE OF PALMS MARINA								
Revenues								
Dept 3450 - REBATES								
90-3450.4111	GRANT INCOME	0.00	0.00	69,467.00	0.00	0.00	69,467.00	0.00
Total Dept 3450 - REBATES		0.00	0.00	69,467.00	0.00	0.00	69,467.00	0.00
Dept 3500 - MISCELLANEOUS								
90-3500.4501	MISCELLANEOUS INCOME	(15,790.63)	0.00	0.00	0.00	0.00	0.00	0.00
90-3500.4505	INTEREST INCOME	8,993.30	1,708.63	6,000.00	1,110.06	3,390.11	2,609.89	56.50
Total Dept 3500 - MISCELLANEOUS		(6,797.33)	1,708.63	6,000.00	1,110.06	3,390.11	2,609.89	56.50
Dept 3600 - MARINA REVENUE								
90-3600.4610	MARINA STORE LEASE INCOME	76,064.00	18,947.00	76,860.00	13,530.00	26,340.00	50,520.00	34.27
90-3600.4620	MARINA OPERATIONS LEASE INCOME	169,929.00	67,074.00	171,426.00	45,714.00	91,428.00	79,998.00	53.33
90-3600.4630	MARINA RESTAURANT LEASE INCOME	147,040.72	39,726.00	150,210.00	1,503.00	38,745.00	111,465.00	25.79
90-3600.4660	MARINA WAVERUNNER LEASE INCOME	22,119.00	16,850.60	23,000.00	0.00	11,214.00	11,786.00	48.76
Total Dept 3600 - MARINA REVENUE		415,152.72	142,597.60	421,496.00	60,747.00	167,727.00	253,769.00	39.79
Dept 3900 - OPERATING TRANSFERS								
90-3900.4901	OPERATING TRANSFERS IN	436,176.40	0.00	435,582.00	0.00	0.00	435,582.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		436,176.40	0.00	435,582.00	0.00	0.00	435,582.00	0.00
TOTAL REVENUES		844,531.79	144,306.23	932,545.00	61,857.06	171,117.11	761,427.89	18.35
Expenditures								
Dept 6120 - MARINA GENERAL AND ADMIN								
90-6120.5011	DEBT SERVICE - INTEREST	8,265.16	2,610.00	5,220.00	435.00	1,305.00	3,915.00	25.00
90-6120.5022	WATER AND SEWER	360.00	360.00	400.00	30.00	90.00	310.00	22.50
90-6120.5026	MAINT & SERVICE CONTRACTS	11,730.28	0.00	3,800.00	265.25	265.25	3,534.75	6.98
90-6120.5061	ADVERTISING	1,807.50	0.00	0.00	0.00	0.00	0.00	0.00
90-6120.5065	PROFESSIONAL SERVICES	51,296.41	6,103.08	101,500.00	120.00	1,248.00	100,252.00	1.23
90-6120.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6120 - MARINA GENERAL AND ADMIN		73,459.35	9,073.08	111,920.00	850.25	2,908.25	109,011.75	2.60
Dept 6220 - MARINA GENERAL AND ADMIN								
90-6220.5022	WATER AND SEWER	300.00	300.00	300.00	0.00	300.00	0.00	100.00
90-6220.5026	MAINT & SERVICE CONTRACTS	2,340.00	3,536.25	1,000.00	0.00	0.00	1,000.00	0.00
90-6220.5030	DEPRECIATION	9,840.61	3,746.49	10,000.00	643.61	1,930.83	8,069.17	19.31
90-6220.5062	INSURANCE	2,425.89	0.00	4,305.00	0.00	0.00	4,305.00	0.00
90-6220.5065	PROFESSIONAL SERVICES	470.00	0.00	1,070.00	0.00	0.00	1,070.00	0.00
90-6220.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6220 - MARINA GENERAL AND ADMIN		15,376.50	7,582.74	17,675.00	643.61	2,230.83	15,444.17	12.62

PERIOD ENDING 09/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 09/30/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 09/30/18 INCR (DECR)	YTD BALANCE 09/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 90 - ISLE OF PALMS MARINA								
Expenditures								
Dept 6420 - MARINA OPERATIONS								
90-6420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	426,000.00	0.00	0.00	426,000.00	0.00
90-6420.5030	DEPRECIATION	84,798.16	21,159.67	85,000.00	7,072.13	21,216.39	63,783.61	24.96
90-6420.5061	ADVERTISING	4,385.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
90-6420.5062	INSURANCE	58,263.85	6,953.00	73,980.00	0.00	7,069.00	66,911.00	9.56
90-6420.5065	PROFESSIONAL SERVICES	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00
90-6420.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6420 - MARINA OPERATIONS		149,047.01	28,112.67	590,980.00	7,072.13	28,285.39	562,694.61	4.79
Dept 6520 - MARINA RESTAURANT								
90-6520.5026	MAINT & SERVICE CONTRACTS	350.00	0.00	350.00	0.00	0.00	350.00	0.00
90-6520.5030	DEPRECIATION	5,766.28	1,506.08	6,000.00	483.59	1,450.77	4,549.23	24.18
90-6520.5062	INSURANCE	13,845.39	0.00	16,000.00	0.00	0.00	16,000.00	0.00
90-6520.5065	PROFESSIONAL SERVICES	175.00	0.00	175.00	0.00	0.00	175.00	0.00
90-6520.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6520 - MARINA RESTAURANT		20,136.67	1,506.08	23,525.00	483.59	1,450.77	22,074.23	6.17
Dept 6820 - MARINA JET SKI FACILITY								
90-6820.5030	DEPRECIATION	23,642.74	6,226.71	24,000.00	1,927.69	5,783.07	18,216.93	24.10
Total Dept 6820 - MARINA JET SKI FACILITY		23,642.74	6,226.71	24,000.00	1,927.69	5,783.07	18,216.93	24.10
TOTAL EXPENDITURES		281,662.27	52,501.28	768,100.00	10,977.27	40,658.31	727,441.69	5.29
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		844,531.79	144,306.23	932,545.00	61,857.06	171,117.11	761,427.89	18.35
TOTAL EXPENDITURES		281,662.27	52,501.28	768,100.00	10,977.27	40,658.31	727,441.69	5.29
NET OF REVENUES & EXPENDITURES		562,869.52	91,804.95	164,445.00	50,879.79	130,458.80	33,986.20	79.33
BEG. FUND BALANCE		5,545,866.92	5,545,866.92	5,545,866.92		5,545,866.92		
NET OF REVENUES/EXPENDITURES - 2017-18						562,869.52	562,869.52	
END FUND BALANCE		6,108,736.44	5,637,671.87	5,710,311.92		6,239,195.24		
TOTAL REVENUES - ALL FUNDS		30,315,812.85	2,018,448.34	17,398,651.00	866,227.92	2,682,673.22	14,715,977.78	15.42
TOTAL EXPENDITURES - ALL FUNDS		30,049,248.56	3,401,642.36	20,853,082.00	1,006,460.75	3,357,627.69	17,495,454.31	16.10
NET OF REVENUES & EXPENDITURES		266,564.29	(1,383,194.02)	(3,454,431.00)	(140,232.83)	(674,954.47)	(2,779,476.53)	19.54
BEG. FUND BALANCE - ALL FUNDS		22,750,915.54	22,750,915.54	22,750,915.54		22,750,915.54		
END FUND BALANCE - ALL FUNDS		23,017,479.83	21,367,721.52	19,296,484.54		22,342,525.36		

**OFFICIAL SEALED BID OPENING
RFB 2018-04 – REMOVAL and REPLACEMENT OF
GYMNASIUM FLOOR**

10:30 a.m., Thursday, August 16, 2018
City Hall Conference Room
1207 Palm Boulevard, Isle of Palms, South Carolina

Present: Interim City Administrator Fragoso
Norma Jean Page, Recreation Director
Marie Copeland, City Clerk

Interim Administrator Fragoso announced the sealed proposal opening of RFB 2018-04 – Removal and Replacement of Gymnasium Floor; she noted that the Request for Bid was properly noticed in accordance with the Procurement Code on the City’s website and advertised in *The Post and Courier*. The deadline for questions was 5:00 p.m. on August 6, 2018, and the subsequent addendum was posted on the City’s website.

<u>BIDDER</u>	<u>PRICE</u>	
Preferred Sports Flooring Post Office Box 312 Mooresville, North Carolina 28115	\$ 54,453	
Medallion Athletic Products, Inc. 150 River Park Road Mooresville, North Carolina 28117	\$104,000	
SouthEast Sports & Play 555 Outlet Mall Boulevard St. Augustine, Florida 32084	\$ 44,700 48,000 57,000 58,750 61,100 62,000	Snap Sports ReVolution Snap Sports ReVolution Shocktower Snap Sports Maple Tuffshield Snap Sports Maple Tuffshield Shocktower Snap Sports ReVolution Maple Snap Sports ReVolution Maple Shocktower
Sport Court Carolina, Inc. 418 Crompton Charlotte, North Carolina 28273	\$ 66,500	

The proposals will be reviewed for compliance with the Request for Proposal specifications; a recommendation for the contract award will be provided to the Recreation Committee at a Special Meeting on an unspecified date. If the Committee makes a recommendation, it will go to the Ways and Means Committee and then to City Council for the award of the contract.

Respectfully submitted:

Marie Copeland
City Clerk

City of Isle of Palms
 Time & Attendance System Research
 October, 2018

FY19 Budget = \$28,000

PURCHASE TIME CLOCKS

	NOVAtime			Paychex			TimeClock Plus		
	per item cost	monthly cost	annual cost	per item cost	monthly cost	annual cost	per item cost	monthly cost	annual cost
Purchase timeclocks (biometric wireless or ethernet with battery backup) (incl 9% tax)	2,290		12,481	2,400		13,080	2,752		14,998
Monthly subscription (est 120 employees)	3.20	352	4,224	4.00	480	5,760	31.08	31.08	3,730
Monthly subscription - Supervisors (est 10)	5.00	50	600						
Implementation Cost			3,270			1,200	(\$199/hr for 35 hrs)		6,965
1st Year Software Maint			1st yr free			-			-
1st Year Hardware Maint			1,475	360		1,800			2,119
Total Year 1 Costs			22,050			21,840			27,812
Subsequent Yr Software Maint			895			-			-
Subsequent Yr Hardware Maint			1,475			1,800			2,119
Annual Cost for years 2+			7,194			7,560			5,849
5 Year Total Cost			50,826			52,080			51,207

NOTES:

includes UNLIMITED ADMIN & Supervisor training.

Support services charged as needed at \$225 per hour

City of Isle of Palms
 Time & Attendance System Research
 October, 2018

FY19 Budget = \$28,000

RENT TIME CLOCKS

	NOVAtime			Paychex			TimeClock Plus		
	per item cost	monthly cost	annual cost	per item cost	monthly cost	annual cost	per item cost	monthly cost	annual cost
Monthly rent (5 terminals)	110	550	6,600	105	525	6,300	No rental program		
Monthly subscription (est 120 employees)	3.20	352	4,224	4.00	480	5,760	31.08	31.08	3,730
Monthly subscription - Supervisors (est 10)	5.00	50	600						
Implementation Cost			3,270			1,200			included
1st Year Software Maint			1st yr free				(\$199/hr for 35 hrs)		6,965
1st Year Hardware Maint			1st yr free	360		1,800			2,119
Total Year 1 Costs			14,694		1,005	15,060			n/a
Subsequent Yr Software Maint			895			-			
Subsequent Yr Hardware Maint			590			1,800			2,119
Annual Cost for years 2+			-		1,005	13,860			-
5 Year Total Cost			66,330			70,500			n/a

NOTES:

includes UNLIMITED ADMIN & Supervisor training.

Support services charged as needed at \$225 per hour

Staff Recommendation:

Staff recommends the City contract with NOVAtime for Time and Attendance software based on 3 factors:

- 1 NOVAtime is the low cost option for both rent and purchase, albeit by a very small margin
- 2 NOVAtime received the most votes from employee users who heard all 3 vendor presentations
- 3 NOVAtime was identified as a preferred provider by BS&A Software

Staff also recommends that the City rent rather than purchase the clocks. The additional NOVAtime cost to rent vs. purchase over 5 years is \$15,504, but renting gives the City more flexibility to upgrade to newer technology if it becomes available. Also, as these devices will be used multiple times a day, it is likely they will occasionally malfunction, and under the rental program, any broken equipment can be replaced at no cost to the City.



668 Marina Drive, Suite B-1
Charleston, SC 29492

October 5, 2018

PH: (843) 849-8945 ♦ Fax: (843) 849-8974
cse@civilsiteenv.com

Ms. Desiree Fragoso
City of Isle of Palms
1207 Palm Blvd
Isle of Palms, SC 29451

Re: 45th to 52nd Avenue Drainage Improvements
Change Order #5 Engineer assessment

Desiree-

Please accept this letter as our assessment of the contractor's change order request for additional existing utility survey and location work. Over the course of the required utility verification and vertical location work for the project the contractor encountered 33 separate conflicts with existing utilities that were not previously identified on the construction plans for the project. These utilities were noted during field locates conducted by utility locate services as part of the construction process. Since these utility locates were identified as crossing the drainage line, thereby being possible conflicts, they needed to be surveyed, excavated, and physically located to determine vertical locations. This is the same procedure used for all previously identified existing utilities to determine if there was any conflict with the drainage line and what, if any, actions would be necessary to resolve any conflict.

We have reviewed the locations the contractor indicated and agree with the number of previously unidentified utility crossings they have presented. Our assessment is that the costs associated with this change order are reasonable as they amount to the additional time and cost for hydro excavation crews to expose the utilities and additional time for survey and CAD work to provide the vertical location information needed to assess any conflicts. We would additionally note that the contractor is asking only for the direct costs of these activities and has not included any additional markup in this change order.

If you have any questions please feel free to contact myself or David Stevens.

Sincerely,

Jason Milner, P.E.
Project Engineer

CONTRACT TITLE IOP Drainage Phase II		CONTRACT NO:		
OWNER: Isle of Palms				
DESCRIPTION: COR #5 Additional Utility Locates and Surveying				
PRIME CONTRACTOR'S WORK				REVISIONS/ COMMENTS
1 Direct Materials			\$0.00	
2 Sales Tax on Material	8.00% of line 1	8.00%	\$0.00	
3 Direct Labor			\$0.00	
4 Insurance, Taxes, and Fringe Benefits	42.00% of line 3	42.00%	\$0.00	
5 Rental Equipment			\$0.00	
6 Sales Tax on rental Equipment	8.00% line 5	8.00%	\$0.00	
7 Equipment Ownership and Operating Expenses			\$0.00	
8 SUBTOTAL (add lines 1-7)				\$0.00
9 Field Supervision	0.00%		\$0.00	
10 SUBTOTAL (Add Lines 8 & 9)			\$	-

Prime Remarks:

SUB-CONTRACTOR'S WORK				REVISIONS/ COMMENTS
11 Direct Materials			\$0.00	
12 Sales Tax on Material	0.00% of line 11	0.00%	\$0.00	
13 Direct Labor			\$51,450.00	
14 Insurance, Taxes, and Fringe Benefits	0.00% of line 13	0.00%	\$0.00	
15 Rental Equipment			\$0.00	
16 Sales Tax on rental Equipment	0.00% line 15	0.00%	\$0.00	
17 Equipment Ownership and Operating Expenses			\$0.00	
18 SUBTOTAL (add lines 1-7)				\$51,450.00
19 Field Overhead	0.00% of line 18	0.00%	\$0.00	
20 SUBTOTAL (Add Lines 8 & 9)				\$51,450.00
21 Home Office Overhead	0.00% of line 20	0.00%	\$0.00	
22 Profit	0.00% of line 20	0.00%	\$0.00	
23 SUBTOTAL (ADD LINES 20-22)				\$51,450.00

Subcontractor Remarks:

SUMMARY				REVISIONS/ COMMENTS
24 Prime Contractor's Work (from line 10)			\$0.00	
25 Sub- Contractor's Work (from line 23)			\$51,450.00	
26 SUBTOTAL (add lines 24 & 25)			\$51,450.00	\$51,450.00
27 Prime Overhead on sub-contractor	0.00% of line 20	0.00%	\$0.00	\$51,450.00
28 Prime's home Office Overhead	0.00% of line 24	0.00%	\$0.00	
29 PRIME PROFIT	0.00% of line 26	0.00%	\$0.00	
30 SUBTOTAL (add lines 26-29)				\$51,450.00
31 PRIME CONTRACTOR Bond	0.00% of line 30	0.00%	\$0.00	
32 TOTAL COST (Add Line 30 & 31)				\$51,450.00

Estimated time extension and justification

Request time extension as follows:

Process change order	0 days
Complete Work in field	9 days
Total time extension	9 days

Prime Contractor name: IPW Construction Group, LLC

Subcontractor name:

signature & title of preparer



Date

08/06/18

Bryan H. Rembert, P.E. - Director of Operations

Bryan Rembert

From: Kip Crawford [kip@eadiesconstruction.com]
Sent: Wednesday, July 18, 2018 12:43 PM
To: Bryan Rembert
Subject: IOP Additional days locating

Bryan,

It has taken an additional 9 days @\$325/hr to locate the increased number of utilities. Total \$23,400 over original estimated time/money for the number shown on plans.

Kip Crawford
General Manager – Eadies Construction
kip@eadiesconstruction.com

Eadie's Construction Co., inc.
 POC Kip Crawford
kip@eadiesconstruction.com
 843.200.5169
 RFQ - Risers for IOP 45th to 52nd Ave
 8/24/2018

Item	Structure	Diff in elevation (ft)
1	GI 1	1.54
2	JB 2	0.93
3	GI 3	1.13
4	GI 4	1.67
5	CI 5	1.78
6	JB 6	1.91
7	JB 7	2.09
8	JB 13	2.09
9	JB 14	2.09
10	JB 28	2.19
11	GI 32	1.58
12	GI 33	1.78
13	GI 41	2.37
14	JB 42	2.43
15	GI 43	1.22
16	GI 44	1.37
17	GI 45	1.47
18	GI 46	1.57
19	JB 51	1.6
20	GI 47	0.91
21	GI 47A	1.04
22	GI 52	1.03
23	JB 53	1.07
24	JB 61A	1.22
25	JB 62	0.93
26	GI 68	0.45
27	GI 68A	0.44
28	GI 69	0.44
29	GI 71	0.49
30	GI 72	0.5
31	JB 75	4.65
32	JB 73	1.62
33	JB 74	1.34

48.94

\$1,250/VF	\$ 1,250.00
Total Change	\$ 61,175.00

Includes block, brick, sand, cement,
 risers, extra labor