

WAYS AND MEANS COMMITTEE

5:00 p.m., Tuesday, January 15, 2019

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. **Election of Chair and Vice Chair**
3. **Approval of Previous Meeting's Minutes**
Regular Meeting of November 27, 2018
4. **Citizens' Comments**
5. **Financial Statements – Treasurer Debbie Suggs**
 - A. Financial Statement
 - B. Tourism Schedules
 - C. Projects Worksheets
6. **Old Business – None**
7. **New Business**
 - A. Consideration of COLA and merit increases
 - B. Recommendation from the Recreation Committee to award a contract to Talbot Tennis/McGrath Industries in the amount of \$29,437 for the resurfacing of the tennis courts (Pg. 23, In 62 – Capital Projects, Recreation Department Maintenance - \$62,000)
 - B. Recommendation from the Real Property Committee to award a contract to ATM in the amount of \$21,000 for consulting services (assessment/development of scope of work, bidding and construction oversight) for the marina bulkhead coating/repainting project (pg. 36, In 56 – Marina Fund, Marina Operations, Maintenance and Service Contracts - \$176,000)
 - C. Recommendation from the Public Safety Committee for a budgeted expenditure of 247,644.75 to replace 27 portable radios and 25 mobile radios (in cars) for the Police Department (Pg. 22, In 32, Police Department Capital Outlay – \$130,000; pg. 25, In 109, Muni ATAX, PD Capital Outlay - \$65,000; pg. 28, In 263, State ATAX, PD Capital Outlay - \$65,000)
 - D. Recommendation from the Real Property Committee to award a contract to Trident Construction in the amount of \$95,267 for Phase 1 of the Public Safety Building remediation
 - E. Discussion of FY20 budget and 10-year Capital Plan
7. **Miscellaneous Business – None**

Next Meeting Date: 5:00 p.m., Tuesday, February 19, 2019 in Council Chambers
8. **Executive Session**

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, November 27, 2018

The regular meeting of the Ways and Means Committee was held at 5:00 p.m., Tuesday, November 27, 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, Smith and Ward, Mayor Carroll, Interim City Administrator Fragoso, Treasurer Debbie Suggs, Attorney Copeland and Clerk Copeland; a quorum of Committee members were present to conduct business.

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

2. Approval of Previous Meeting's Minutes

MOTION: Councilmember Bell moved to approve the minutes of the regular meeting of October 16, 2018 as submitted; Councilmember Moye seconded and the motion PASSED UNANIMOUSLY.

3. Citizens' Comments – None

4. Financial Statements – Treasurer Suggs

A. Financial Statement

Treasurer Suggs stated that General Fund revenues through October 31, 2018 were at a level expected for this point in the fiscal year despite the low numbers in Local Option Sales Taxes (LOST) and "from State" which were entirely attributable to timing differences. On the other hand, Business Licenses and Building Permits revenue were significantly higher than in FY18; an examination of the detail information found that several large residential buildings are under construction and that some of the on-line travel companies have paid for business licenses, which the City did not have for the same period in FY18. She noted that these numbers do not include the hotel construction that will start this year and provide additional revenue that was not included in the FY19 budget.

Based on these factors that were not in the budget, the Treasurer anticipates that revenue will be over budget at year-end. With a target for expenditures at thirty-three percent (33%), actual expenditures through October 31, 2018 were below budget at thirty percent (30%). Cash balances were four hundred fifty thousand dollars (\$450,000) greater than FY18 and cash flow was healthy.

B. Tourism Schedules

Treasurer Suggs noted that all of the tourism funds were showing an increase over FY18, and, in total, they were ahead by one hundred eighty-two thousand dollars (\$182,000). The Treasurer translated LOST as an indicator of the overall economic activity on the City, and, with only two (2) months collected, the collections were two and a half percent (2.5%) greater than FY18.

On to the parking revenue schedule, the Treasurer reported that the kiosks were covered as of the end of October and that next month's report will have the final collection for the fall. She noted

that revenue from the parking lots was down one hundred twenty-eight thousand dollars (\$128,000) from FY18. In addition, Treasurer Suggs reminded the Committee that the kiosks were changed to one dollar (\$1) per hour, but the kiosks on the street remained at a dollar and a half (\$1.50); if the parking lots were to charge the same as the on-street kiosks, the City could have recognized approximately ninety-eight thousand dollars (\$98,000) of additional revenue. Treasurer Suggs also made note of the fact that the number of transactions at the kiosks increased both in the lots and on the street.

C. Projects Worksheets

Payments made in October for the Phase II Drainage Project were for oversight by Civil Site Environmental and construction payout #12. The Treasurer informed the Committee that the City has received the reimbursement check from the Rural Infrastructure Grant in the amount of five hundred thousand dollars (\$500,000). For the replacement of the underground storage tanks, the fourth pay application was made to Jones and Frank as they finished up work at the Public Works site in the amount of approximately fifteen thousand dollars (\$15,000).

Chair Ward foreshadowed activities that the City must provide for in the next twelve (12) months and that will be discussed at the budget workshop. He stated

“Where we are now. Entering the budget cycle, the Isle of Palms must address critical infrastructure demands that have been left unaddressed until such time that we can no longer ignore them. These include one point eight million dollars (\$1,800,000) in deferred building maintenance – the number excludes the Public Safety Building requirements, the marina and associated structures (we must deal with soon), drainage, mandatory, critical repairs to the Public Safety Building (this is going to be a big number although we don’t know where it will come in, but it is sure to be material), and dock and infrastructure repairs at the marina, which again is going to be a big number.

Where we are headed. Historically predictive revenues are inadequate to fund critical needs in the future. The Isle of Palms has maintained a fiscal success measurement as no tax increase; however, it has not sourced adequate revenue to offset City expenditures rising at a rate of four point five percent (4.5%) per year without addressing the above needs. And most of that is eighty percent (80%) of the budget being payroll, fringe benefits and related costs. Our real estate property taxes remain the lowest in Charleston County, but we do not have large commercial entities here to offset rising expenses. So I think it is mandatory for the Isle of Palms’ Council to be thinking about it, and, in the Administration, discussions must occur beginning now to address resident critical needs.”

In addition, the Chair said that work on the FY20 budget would begin as early as next week because of the number of items to be addressed in the coming budget, revenues as well as expenditures.

5. Old Business – None

6. New Business

A. Consideration of the use of the metal detector with a trained attendant and the presence of an armed police officer for Ways and Means Committee meetings and for City Council meetings with an estimated annual cost of

\$3,500 (General Fund, pg. 9, In 55 – General Government, Professional Services and pg. 12, In 70 – Police Department Overtime Wages)

MOTION: Councilmember Bell moved to approve the use of the metal detector and trained attendant and attendance of an armed police officer for Ways and Means Committee and City Council meetings; Councilmember Smith seconded.

When Mayor Carroll asked about the cost to the City for the attendant for the metal detector, the Interim Administrator said that the cost would be two hundred dollars (\$200) per meeting, and it could be absorbed in the Professional Services for the balance of the current budget year.

Councilmember Bell quoted the Interim Police Chief in saying that “an armed officer was great after the first shot,” and he noted that this action was recommended by the Chief.

VOTE: The motion PASSED on a vote of 7 to 2 with Councilmembers Kinghorn and Rice casting dissenting votes.

B. Consideration of an expenditure in an amount not to exceed \$5,000 for a coyote study/count (General Fund, pg. 12, In 94 – Police Department, Contracted Services, \$15,000)

MOTION: Councilmember Smith moved to expend an amount not to exceed \$5,000 for a coyote study/count; with no second, the motion FAILED.

C. Consideration of an award of a contract to Thomas & Hutton in the amount of \$100,800 for Phase III Drainage project (Capital Projects Fund, pg. 23, In 54 – Public Works Drainage Contingency, Outfall Improvements, \$400,000)

MOTION: Councilmember Rice moved to award a contract to Thomas & Hutton in the amount of \$100,800 for the outfall improvements of Phase III Drainage Project; Councilmember Ferencz seconded.

Councilmember Ferencz noted that this action would only take Thomas & Hutton through Step 4; at that point, they will present the options to the City to decide whether the City could move forward with the project.

VOTE: The motion PASSED UNANIMOUSLY.

D. Consideration of approving the Engagement Letter from McCay Kiddy LLC in the amount of \$10,000 to perform certain accounting tasks with the marina tenants (Marina Fund, pg. 36, In 42 – Professional Services, CPA review of marina tenants' financial statements, \$50,000)

Chris Kerr, Manager of the Audit Department of McCay Kiddy LLC, was asked to move to the podium and review the Engagement Letter with Council. Mr. Kerr stated that, based on a meeting with Interim Administrator Frago, Treasurer Suggs and Councilmember Ward, the firm was hired to determine the accuracy of the marina tenants' financial statements as they apply to the lease agreements. The Engagement Letter identifies the agreed upon procedures they would be responsible for; it differs from an audit in that they will be concerned with the gross profit and not every single item on their financial statements. A key component to the procedures in the Engagement Letter was that they would address the accuracy of the sales and cost of goods sold; therefore, they will do haphazard samples, i.e. they will go through the general ledger and select

the highest risk items. They will also be looking at Marina Joint Ventures' sub-tenant lease agreements to ensure that they agree with the information the City has.

Chair Ward asked how they arrived at the sample size of twenty (20) transactions on revenue and cost of goods sold.

Mr. Kerr replied that the number was baseline since they would do internal control testing to become comfortable with each entity's internal controls and procedures.

Chair Ward asked whether they would expand the scope if variances were identified, and Mr. Kerr said that to do so was not part of the procedures. The Chair indicated that he would like to see that added.

Councilmember Bell commented that the fidelity of the transaction itself was one (1) part of the issue, but he was interested in seeing the transaction's source, i.e. he wanted to know if the rental of a slip, for instance, flowed through to revenue for the City. He wanted to be assured that all of the cash that flows through the marina and all of the properties that fall under a given lease were accounted for, and he questioned that could be accomplished in twenty (20) transactions.

Chair Ward said that he would be more comfortable with a larger sample size.

Mr. Kerr suggested that, if a variance was found, they would look at another set of transactions, and, if they found a second variance, they would look at another set of transactions; if they found no variances, no additional testing would be required. With a change in the scope of work for McCay Kiddy LLC, the Engagement Letter would have to be revised.

Treasurer Suggs suggested that the initial sample size would remain at twenty (20) with a sample size of five (5) when a variance was noted (5) and another five (5) with a second variance, and then to submit their findings with no further testing. The sample size for cash transactions would be five (5).

Councilmember Bell repeated that he was more interested in understanding the source and the process that insured the money was flowing appropriately; he wanted to understand the cash control procedures of the marina tenants in an auditable way. He stated that he thought the City would be wasting ten thousand dollars (\$10,000) if, in the end, Council was not assured that proper control processes were in place going forward.

AMENDMENT: Chair Ward moved to amend the motion to state "not to exceed \$20,000;" Councilmember Bell seconded and the amendment PASSED UNANIMOUSLY.

VOTE on Amended Motion: The amended motion PASSED UNANIMOUSLY.

E. Consideration of the approval of a proposal from Hill Construction in the amount of \$17,000 to perform a comprehensive assessment of the restaurant building at the marina

MOTION: Councilmember Bell moved to approve the proposal from Hill Construction for a comprehensive building assessment of the restaurant at the marina in the amount of \$17,000; Councilmember Rice seconded.

When Council decided to go out for bid rather than re-new the lease with Morgan Creek Grill, the Real Property Committee agreed that they did not know the condition of the building which they must know prior to advertising the request for proposal. Since Hill Construction won the contract for evaluating City owned properties two or three (2 – 3) years ago, staff called upon them to assess the condition of the restaurant. In the initial meeting with Hill representatives, Councilmember Bell asked them to provide the Committee with a list of items that must be fixed; from reading the proposal, one can see that the assessment and subsequent remediation will leave the building open to any number of possibilities.

Chip Crane, a partner in Hill Construction, recalled that the evaluation of City buildings done a couple of years ago was to identify maintenance concerns that should be addressed at that time and to establish a schedule of building maintenance for each structure for the coming five (5) years. This request is for the forensics of the marina restaurant building, i.e. what needs to be fixed, what is deficient, code issues, zoning issues, parking issues, etc. The three (3) things they will try to do are as follows:

- 1) To identify what is broken and to fix it;
- 2) To bring the building up to “core and shell” condition, i.e. to provide a structure in good condition with electricity, HVAC, etc.;
- 3) To decide whether the building is worth the repair costs or whether it should be torn down and replaced with a smaller facility.

According to Mr. Crane, Hill will not provide “as built” upon the completion of the work, but they will produce an analysis of what is in place with a code review and recommendations to bring it up to code, to provide ADA accessibility, a site plan for the proposal that says to tear it down and build something smaller.

5

When Councilmember Moyer asked why the competitive bidding process was not used to select the firm to do the work, Interim Administrator Fragoso explained that Hill was selected two (2) years ago as the result of a competitive bidding process and that the procurement code allows an exemption to the bidding process for professional services.

Councilmember Bell added that another factor was the sense of urgency expressed by the current tenant; if an RFP was issued, it would have prolonged the process by two to three (2 – 3) months.

Councilmember Moyer was under the impression that Council had made its position clear a couple of months ago that it wanted goods and services to the City to come about as a result of competitive bidding. He opined that as often as the City was making exceptions, the exception would become the norm.

VOTE: The motion PASSED on a vote of 8 to 1 with Councilmember Moyer casting the dissenting vote.

F. Consideration of an approval for the marina manager to increase the non-resident annual launch passes to an amount not to exceed \$500

MOTION: Councilmember Bell moved to approve the marina manager increasing the non-resident annual launch passes to an amount not to exceed \$500; Councilmember Buckhannon seconded.

According to Councilmember Bell, the marina manager asked to have the discretion to increase the non-resident annual launch passes to a maximum of five hundred dollars (\$500).

VOTE: The motion PASSED UNANIMOUSLY.

G. Recommendations from the ATAX Committee

1. Consideration of an approval for a sponsorship for the 2019 Charleston Wine & Food in the amount of \$5,000

Motion: Councilmember Rice moved to approve a \$5,000 sponsorship to the 2019 Charleston Wine & Food festival; Mayor Carroll seconded.

Councilmember Moyer recalled that last year his wife thought it was “ludicrous” that the City would provide a five thousand dollar (\$5,000) sponsorship to the Wine and Food festival; although the event might put “heads in beds,” he contended that the Wine and Food festival did not “in any tangible way promote the Isle of Palms.”

Councilmember Rice expressed the opinion that the Charleston Wine and Food festival was “a wonderful event” and her belief that “When Charleston wins, everybody wins.” She said that she knows people who stay on the island when they attending the festival and take advantage of happenings here. She added that the clientele who attend the Wine and Food festival were the very people the City wanted to attract and at a time when activity on the island was relatively slow.

Interim Administrator Frago informed the Committee that an event or the Wine and Food festival was scheduled here on the island; it was one (1) of the featured dinners at Coda Del Pesce.

Councilmember Smith reported that she had listened to the audio of the ATAX Committee meeting and found that there was little critical questioning by the members, such as how the sponsorship would benefit the City.

Since the City pays the Charleston Visitors Bureau in excess of half a million dollars each year, Councilmember Kinghorn suggested referring these people there.

VOTE: The motion FAILED on a vote of 1 to 8 with only Councilmember Rice supporting it.

2. Consideration of an approval for a sponsorship for the 2019 Family Circle Junior Tennis Championship in the amount of \$5,000

MOTION: Councilmember Rice moved to approve a \$5,000 sponsorship to the 2019 Family Circle Junior Tennis Championship; Councilmember Bell seconded.

Councilmember Rice stated that many families stay in Wild Dunes for this event each year; Wild Dunes typically hosts practice rounds before and during the weekend. The tournament is scheduled for February 16-18, 2019 with play in Mount Pleasant, Daniel Island and the Wild Dunes Resort; typically each tournament participant will be accompanied by his/her parents and coach.

VOTE: The motion PASSED UNANIMOUSLY.

H. Report in Accordance with Chapter 20, Purchasing, Section 1-10-3(c), less than \$25,000 and in the budget

- 1. Parkeon, warranty, 8/1/18-7/31/19, for 18 kiosks, \$12,401.55**
- 2. American Dock & Marine, scrape floats free of debris at IOP Maria, \$11,068.00**

I. Discussion of FY20 Budget process

Councilmember Bell stated that he has been looking at historical employee costs and the growth in the number of employees over time. He noted that, when Chair Ward spoke about growth of four and a half percent (4.5%) in employee costs, he was not speaking of a one-time cost, but costs that are compounded year over year. From discussions with Treasurer Suggs, he has concluded that the City has an unsustainable rate of expense growth. He asked his fellow Council members to approach the new budget realistically with the understanding that the City does not have new sources of revenue to offset the rising expenses and the big projects that must be undertaken.

Interim Administrator Fragoso reiterated that this was going to be a challenging budget year and that she wanted to begin the process much earlier this year. Staff, coordinating with the Chair of the Ways and Means Committee and the Mayor, is planning to hold a budget workshop in mid-December; she has prepared a draft agenda that contains items staff needs guidance on, and she will distribute it to Council on Wednesday. She asked that, if anyone thought of something that should be added, to please call or email the information to her for inclusion; she also asked that Council members reach out to her or Treasurer Suggs about supporting documents they believe will be helpful as the various items are discussed.

J. Consideration of appraisal report on 1100 Palm Boulevard and authorization for staff to finalize the transfer

MOTION: Chair Ward moved to authorize staff to proceed with drafting of an ordinance to convey 858 square feet of Pavilion Boulevard as shown on the survey done by John Wade dated October 2, 2018 and described and appraised in a report by Mr. Hartnett dated November 20, 2018 for a payment of \$10,725 plus appraisal costs payable to the City of Isle of Palms; Councilmember Bell seconded.

The Interim Administrator reported that she has spoken with the property owner who apologized for not attending tonight's meeting; she stated that the City was in receipt of the deed information and other documentation. The approval of the sale of this property must be done through an ordinance, and the City's attorney will prepare that document for First Reading at the next Council meeting.

VOTE: The motion PASSED UNANIMOUSLY.

7. Miscellaneous Business:

Next Meeting Date: 5:00 p.m., Tuesday, January 15, 2019 in Council Chambers

8. **Executive Session** – not necessary

9. **Adjournment**

MOTION: Mayor Carroll moved to adjourn the meeting at 6:03 p.m.; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

Respectfully submitted:

Marie Copeland
City Clerk

DRAFT

City of Isle of Palms
Financial Statement Summary as of December 31, 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	\$ 2,990	\$ 10,205	\$ (7,215)	29%	-	1,139	\$ (1,139)	0%	\$ 4,819	\$ 11,344	\$ (6,525)	42%	\$ 1,376
Capital Projects	542	1,403	(861)	39%	-	218	(218)	0%	885	4,168	(3,283)	21%	4,585
Muni Accom Tax	906	1,529	(623)	59%	-	(662)	662	0%	484	1,635	(1,151)	30%	2,139
Hospitality Tax	363	778	(415)	47%	-	(531)	531	0%	120	520	(400)	23%	1,323
State Accom Tax	815	1,769	(954)	46%	-	(589)	589	0%	640	1,783	(1,143)	36%	1,976
Beach Preservation	516	1,020	(504)	51%	-	-	-	-	21	465	(444)	5%	1,787
Marina	221	497	(276)	44%	-	436	(436)	0%	89	768	(679)	12%	6,232
Disaster Recovery	23	25	(2)	92%	-	-	-	-	26	5	21	520%	2,379
All Other	164	173	(9)	95%	-	(11)	11	0%	214	165	49	130%	461
Total All Funds	\$ 6,540	\$ 17,399	\$ (10,859)	38%	\$ -	\$ -	\$ -		\$ 7,298	\$ 20,853	\$ (13,555)	35%	\$ 22,258

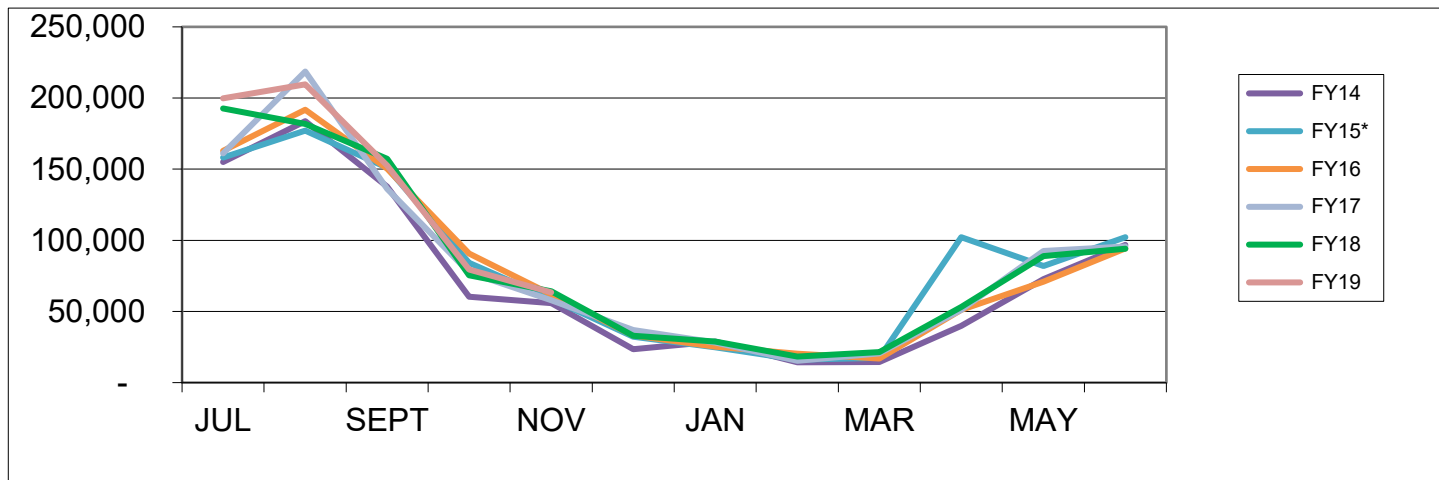
General Fund YTD Revenues Compared to Budget and Prior Year					
	YTD Actual	FY18 Budget	% of Budget	FY18 YTD	% of Prior YTD
Prop Tax	957	4,355	22%	975	98%
LO Sales Tax	287	750	38%	280	103%
Business Lic	269	1,215	22%	177	152%
Rental Lic	509	476	107%	461	110%
Other Lic	10	1,511	1%	10	100%
Build Pmts	175	301	58%	129	136%
From State	74	261	28%	69	107%
Parking	364	778	47%	319	114%
All Other	345	558	62%	341	101%
Total	2,990	10,205	29%	2,761	108%

Cash Balances		
	10/31/2018	10/31/2017
General Fund	2,377	2,241
As a % of GF Exp	21%	21%
Capital Projects	3,799	3,325
Disaster Recovery	2,390	2,035
Beach Maint	-	362
Marina	992	881
Tourism Funds	5,465	5,086
Beach Restoration	227	7,842
Beach Preservation	1,787	2,763
Other Restricted	246	314
Total All Cash	17,283	24,849

General Fund YTD Expenditures 6 Month Target = 50%			
	YTD Actual	FY19 Budget	% of Bud
Mayor/Council	74	133	56%
General Govt	565	1,799	31%
Police	1,181	2,771	43%
Fire	1,588	3,346	47%
Public Works	609	1,421	43%
Build & Lic	198	420	47%
Recreation	452	1,057	43%
Judicial	91	260	35%
BSOs	61	137	45%
Total	4,819	11,344	42%
% of FY18 Budget Expended in Dec 2017			43%

City of Isle of Palms Municipal Accommodations Fee Collections

	FY14	FY15*	FY16	FY17	FY18	FY19
JUL	154,960	158,217	162,862	161,068	192,666	199,724
AUG	183,738	177,087	191,759	218,620	181,842	209,600
SEPT	137,686	151,064	150,212	136,141	157,274	152,535
OCT	60,449	84,113	90,691	77,500	75,353	79,534
NOV	55,789	58,716	61,918	57,777	64,256	63,444
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)	(192,666)	(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	1,016,264	505,114
	Incr from FY13 9%	Incr from FY14 14%	Incr from FY15 -4%	Incr from FY16 0%	Incr from FY16 5%	Incr from FY18 5%



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

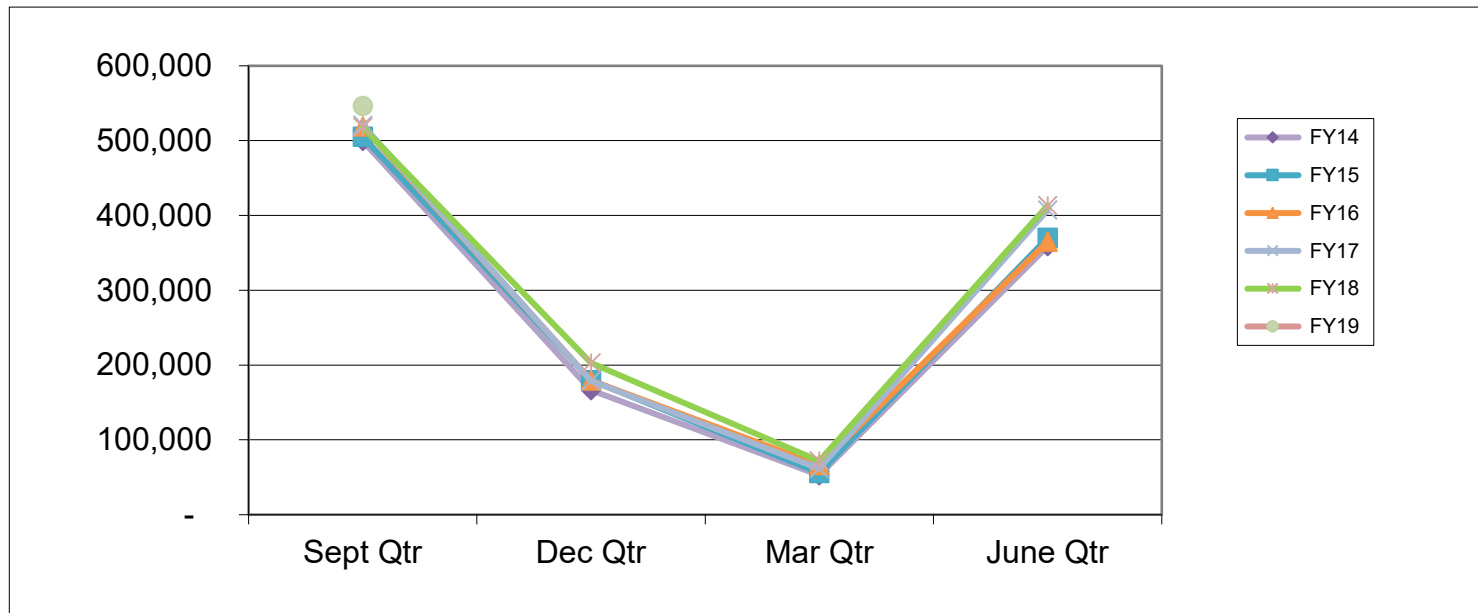
City of Isle of Palms State Accommodations Tax Collections

Tourism-Related Portion Only

	FY14	FY15	FY16	FY17	FY18	FY19
Sept Qtr	499,676	505,199	518,796	520,784	518,028	546,269
Dec Qtr	166,673	179,923	179,446	178,830	202,803	
Mar Qtr	52,817	55,913	66,294	61,586	71,773	
June Qtr	359,094	369,976	364,938	407,460	413,234	
Total Fiscal Yr	1,078,259	1,111,010	1,129,474	1,168,660	1,205,838	546,269

Check to G/L

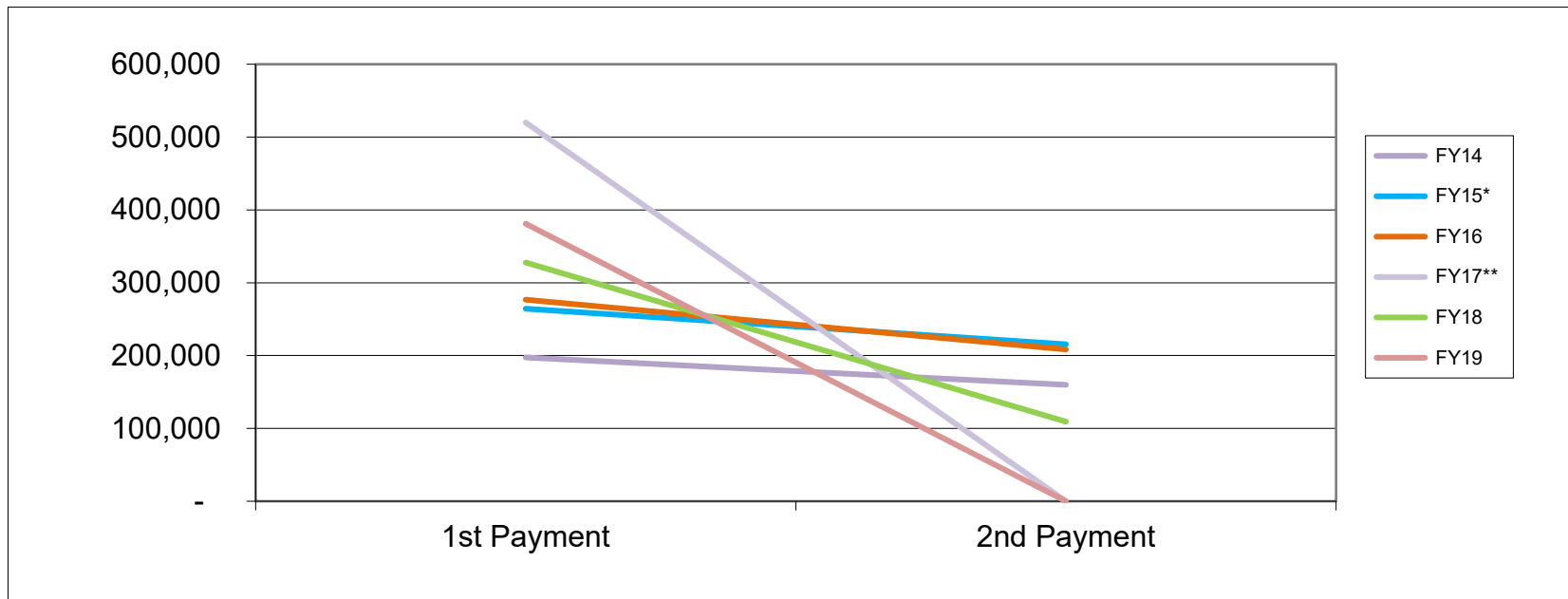
13.6%	3.0%	1.7%	3.5%	3.2%	5.5%
Incr from FY13	Incr from FY14	Incr from FY15	Incr from FY16	Incr from FY17	Incr from FY18



City of Isle of Palms Revenue From Charleston County Accommodations Tax Pass-Through

	FY14	FY15*	FY16	FY17**	FY18	FY19
1st Payment	197,400	264,335	276,704	520,000	327,750	381,000
2nd Payment	159,791	215,479	208,390	-	109,250	-
Total Fiscal Yr	357,191	479,813	485,093	520,000	437,000	381,000

9% Incr from FY13	34% Incr from FY14	1% Incr from FY15	7% Incr from FY16	-16% Incr from FY17	16% Incr from FY18
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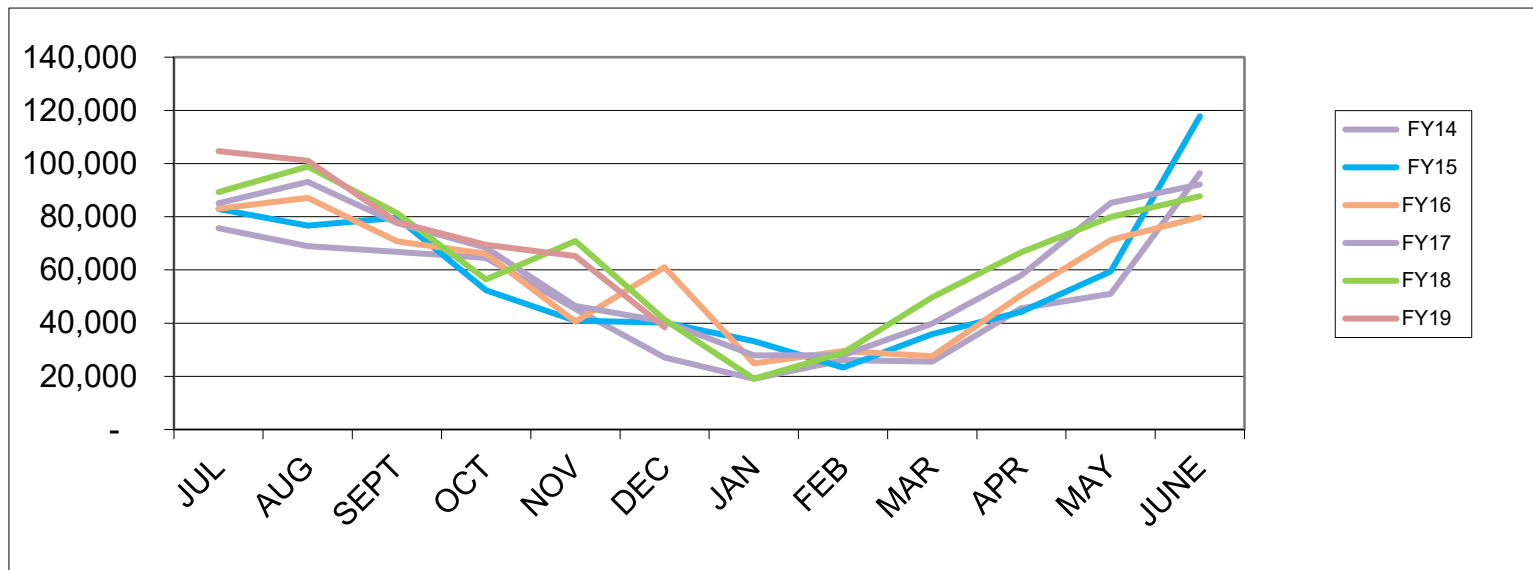


* Beginning in FY15, Charleston County increased its pass-through % from 20% to 25% of County Atax collected on the Isle of Palms.

** Only one payment received for all of FY17. County personnel indicate there will be a smaller 2nd payment in FY18.

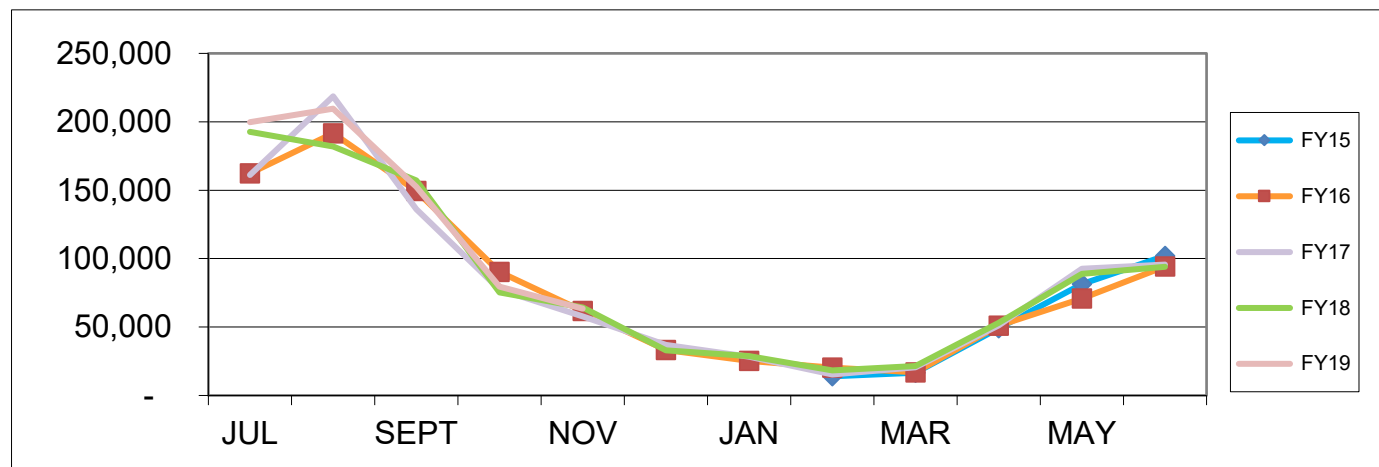
City of Isle of Palms Hospitality Tax Collections

	FY14		FY15		FY16		FY17		FY18		FY19	
	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	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	69,394	29
NOV	45,325	25	40,949	26	40,576	12	46,488	24	70,905	34	65,210	28
DEC	27,092	25	40,157	22	61,052	30	40,557	26	41,260	25	38,440	29
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		352,089	
	Incr fr FY13	12%	Incr fr FY14	11%	Incr fr FY15	1%	Incr fr FY16	8%	Incr fr FY17	5%	Incr fr FY18	4%



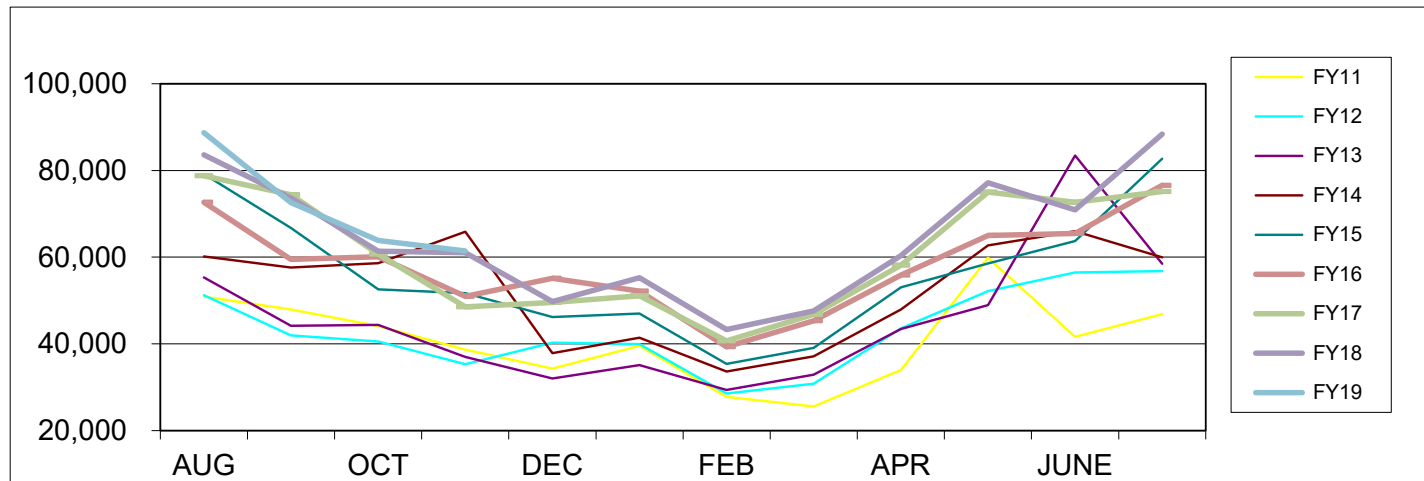
City of Isle of Palms Beach Preservation Fee

	FY15	FY16	FY17	FY18	FY19
JUL		162,228	161,068	192,666	199,724
AUG		191,610	218,620	181,842	209,600
SEPT		149,350	136,141	157,274	152,535
OCT		90,398	77,500	75,353	79,534
NOV		61,647	57,777	64,256	63,444
DEC		33,233	36,937	32,877	
JAN		25,309	28,217	28,859	
FEB	13,997	20,313	15,332	18,317	
MAR	16,526	16,918	20,485	21,562	
APR	49,060	51,082	51,166	53,213	
MAY	81,384	70,954	92,529	88,875	
JUNE	102,031	94,270	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	505,114
			Incr from FY16 0%	Incr from FY17 10%	Incr from FY18 5%



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	72,557
OCT	44,096	40,583	44,387	58,596	52,592	60,091	60,675	61,352	63,829
NOV	38,647	35,340	37,002	65,846	51,671	50,987	48,526	61,040	61,435
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	286,535
	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%	2.5%



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
Change Order #5 - additional survey and location work
Change Order #6 - depth adjustments to lines along Palm, 46th, 49th, 51st and 52nd
Change Order #7 - time extension only, no cost

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)	-
	51,450	(51,450)	-
	69,740	(69,740)	-
	-	-	-
SUBTOTAL ESTIMATED COST:			
199,000	2,551,186	186,964	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

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

G/L Account: 204640.5084

PROJECT COST:

1/31/16	3058	Halversen & Associates	Drainage related legal fees Jan 2016
2/21/16	3068	Halversen & Associates	Drainage related legal fees Golf Cart Easement
3/1/16	3076	Halversen & Associates	Drainage related legal fees Golf Cart Easement
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
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 pay app #10
10/3/18	52635	IPW	construction pay app #11

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
		540	540
		206	206
		96	96
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
	71,716		71,716
4,700			4,700
2,361			2,361
	96,674		96,674
	146,643		146,643

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

G/L Account: 204640.5084

PROJECT COST:

10/17/18	52627	CSE	professional services & project mgt
11/8/18	52826	CSE	professional services & project mgt
11/9/18	52874	IPW	construction pay app #12
11/26/18	53073	CSE	professional services & project mgt
11/29/18	53207	IPW	construction pay app #13
6/30/17	various	Halversen & Associates	legal expense related to project, FY17
6/30/18	various	Halversen & Associates	legal expense related to project, FY18
6/30/19	various	Hinchey Murray & Pagliarini (J Copeland)	legal expense related to project, FY19

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
500			500
1,300			1,300
	228,403		228,403
1,050			1,050
	163,925		163,925
			-
		2,752	2,752
		5,061	5,061
		72	72
199,004	1,906,382	13,774	2,119,161
(4)	644,804	173,190	817,989

SUBTOTAL SPENDING:

REMAINING TO SPEND:

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 (includes \$173,190 currently unspent contingency).

Total project funding	2,937,150
Total project spending to date	(2,119,161)
Total estimated remaining to spend	(817,989)
Shortfall	0

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

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
9/30/2018	Jones & Frank	Pay App #3
10/26/2018	Jones & Frank	config & startup of fuel mgt sys after PWKS repl
10/31/2018	Jones & Frank	Pay App #4
		Total paid
		Remaining on contracts

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

Construction Admin	Construction	Legal & Misc	Total
21,737			21,737
	809,592	-	809,592
		10,000	10,000
21,737	809,592	10,000	841,329

		4,240	4,240
	127,026		127,026
4,204			4,204
	57,746		57,746
	43,290		43,290
		1,500	1,500
	14,815		14,815
4,204	242,878	5,740	252,822
17,533	566,714	4,260	588,507

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 10 GENERAL FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	(39,761.74)	296,453.78
	Investments	2,280,894.38	2,080,193.01
	Accounts Receivable	56,392.84	94,154.78
	Other Assets	34,826.93	52,498.63
	Due From Other Funds	232,143.51	24,635.90
	Total Assets	2,564,495.92	2,547,936.10
*** Liabilities ***			
	Accounts Payable	811.16	14,128.34
	Liabilities-ST	65,780.07	291,046.86
	Due To Other Funds	718,308.96	802,850.36
	Deferred Inflows	46,473.00	63,551.00
	Total Liabilities	831,373.19	1,171,576.56
*** Fund Balance ***			
	Unassigned	2,762,426.79	2,766,934.79
	Restricted	372,013.86	438,390.42
	Total Fund Balance	3,134,440.65	3,205,325.21
	Beginning Fund Balance	3,134,440.65	3,205,325.21
	Net of Revenues VS Expenditures	(1,401,317.92)	(1,828,965.67)
	Ending Fund Balance	1,733,122.73	1,376,359.54
	Total Liabilities And Fund Balance	2,564,495.92	2,547,936.10

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Fund 20 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		(242,699.02)	611,170.05
Investments		3,567,304.86	3,188,195.14
Accounts Receivable		0.00	0.00
Other Assets		0.00	0.00
Due From Other Funds		721,944.82	802,850.36
Total Assets		4,046,550.66	4,602,215.55
*** Liabilities ***			
Accounts Payable		0.00	16,828.18
Due To Other Funds		21.93	0.00
Deferred Inflows		0.00	0.00
Total Liabilities		21.93	16,828.18
*** Fund Balance ***			
Unassigned		2,317,968.39	2,064,159.42
Restricted		2,223,260.50	2,864,366.16
Total Fund Balance		4,541,228.89	4,928,525.58
Beginning Fund Balance		4,541,228.89	4,928,525.58
Net of Revenues VS Expenditures		(494,700.16)	(343,138.21)
Ending Fund Balance		4,046,528.73	4,585,387.37
Total Liabilities And Fund Balance		4,046,550.66	4,602,215.55

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Fund 30 ACCOMMODATIONS FEE FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	496,067.45	724,045.06
	Investments	1,401,586.27	1,437,885.92
	Accounts Receivable	26,895.00	994.00
	Due From Other Funds	32,612.30	0.00
	Total Assets	1,957,161.02	2,162,924.98
*** Liabilities ***			
	Accounts Payable	0.00	(370.52)
	Due To Other Funds	173,284.11	24,635.90
	Total Liabilities	173,284.11	24,265.38
*** Fund Balance ***			
	Unassigned	998,800.74	917,119.50
	Restricted	600,875.43	799,375.43
	Total Fund Balance	1,599,676.17	1,716,494.93
	Beginning Fund Balance	1,599,676.17	1,716,494.93
	Net of Revenues VS Expenditures	184,200.74	422,164.67
	Ending Fund Balance	1,783,876.91	2,138,659.60
	Total Liabilities And Fund Balance	1,957,161.02	2,162,924.98

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Fund 35 HOSPITALITY TAX FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	278,084.96	454,079.75
	Investments	700,673.67	870,421.14
	Accounts Receivable	881.23	0.00
	Due From Other Funds	998.96	0.00
	Total Assets	980,638.82	1,324,500.89
*** Liabilities ***			
	Accounts Payable	0.00	1,005.00
	Due To Other Funds	670.67	0.00
	Total Liabilities	670.67	1,005.00
*** Fund Balance ***			
	Unassigned	822,788.67	1,005,291.00
	Restricted	50,000.00	75,000.00
	Total Fund Balance	872,788.67	1,080,291.00
	Beginning Fund Balance	872,788.67	1,080,291.00
	Net of Revenues VS Expenditures	107,179.48	243,204.89
	Ending Fund Balance	979,968.15	1,323,495.89
	Total Liabilities And Fund Balance	980,638.82	1,324,500.89

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Fund 40 VOLUNTEER FIRE DEPT

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		200,301.27	157,905.07
Accounts Receivable		0.00	0.00
Other Assets		0.00	0.00
Due From Other Funds		0.00	0.00
Total Assets		<u>200,301.27</u>	<u>157,905.07</u>
*** Liabilities ***			
Accounts Payable		0.00	93.39
Due To Other Funds		0.00	0.00
Total Liabilities		<u>0.00</u>	<u>93.39</u>
*** Fund Balance ***			
Unassigned		202,129.15	187,782.40
Total Fund Balance		<u>202,129.15</u>	<u>187,782.40</u>
Beginning Fund Balance		202,129.15	187,782.40
Net of Revenues VS Expenditures		(1,827.88)	(29,970.72)
Ending Fund Balance		200,301.27	157,811.68
Total Liabilities And Fund Balance		200,301.27	157,905.07

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Fund 50 ACCOMMODATIONS TAX

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		712,066.02	761,394.29
Investments		1,497,732.06	1,216,914.04
Accounts Receivable		0.00	0.00
Other Assets		0.00	0.00
Due From Other Funds		27,830.89	0.00
Total Assets		2,237,628.97	1,978,308.33
*** Liabilities ***			
Accounts Payable		0.00	(407.49)
Liabilities-ST		0.00	0.00
Due To Other Funds		113,988.32	3,000.00
Deferred Inflows		0.00	0.00
Total Liabilities		113,988.32	2,592.51
*** Fund Balance ***			
Unassigned		1,566,540.93	1,001,077.33
Restricted		600,875.42	799,375.42
Total Fund Balance		2,167,416.35	1,800,452.75
Beginning Fund Balance		2,167,416.35	1,800,452.75
Net of Revenues VS Expenditures		(43,775.70)	175,263.07
Ending Fund Balance		2,123,640.65	1,975,715.82
Total Liabilities And Fund Balance		2,237,628.97	1,978,308.33

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Fund 55 BEACH RESTORATION FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		31,096.29	226,802.66
Investments		7,810,700.12	0.00
Accounts Receivable		0.00	0.00
Due From Other Funds		0.00	0.00
Total Assets		7,841,796.41	226,802.66
*** Liabilities ***			
Accounts Payable		0.00	14,824.08
Due To Other Funds		0.00	0.00
Deferred Inflows		4,883,164.80	0.00
Total Liabilities		4,883,164.80	14,824.08
*** Fund Balance ***			
Unassigned		0.00	246,239.47
Total Fund Balance		0.00	246,239.47
Beginning Fund Balance		0.00	246,239.47
Net of Revenues VS Expenditures		2,958,631.61	(34,260.89)
Ending Fund Balance		2,958,631.61	211,978.58
Total Liabilities And Fund Balance		7,841,796.41	226,802.66

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 57 BEACH MAINTENANCE FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	0.00	0.00
	Investments	361,695.38	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	361,695.38	0.00
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	400,408.67	0.00
	Total Fund Balance	400,408.67	0.00
	Beginning Fund Balance	400,408.67	0.00
	Net of Revenues VS Expenditures	(38,713.29)	0.00
	Ending Fund Balance	361,695.38	0.00
	Total Liabilities And Fund Balance	361,695.38	0.00

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 58 BEACH PRESERVATION FEE FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		821,861.75	821,023.16
Investments		1,941,447.99	966,254.75
Accounts Receivable		0.00	0.00
Due From Other Funds		0.00	0.00
Total Assets		2,763,309.74	1,787,277.91
*** Liabilities ***			
Accounts Payable		0.00	0.00
Due To Other Funds		0.00	0.00
Total Liabilities		0.00	0.00
*** Fund Balance ***			
Unassigned		2,221,183.13	1,292,414.10
Total Fund Balance		2,221,183.13	1,292,414.10
Beginning Fund Balance		2,221,183.13	1,292,414.10
Net of Revenues VS Expenditures		542,126.61	494,863.81
Ending Fund Balance		2,763,309.74	1,787,277.91
Total Liabilities And Fund Balance		2,763,309.74	1,787,277.91

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 60 DISASTER RECOVERY RESERVE FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	(220,120.62)	364,664.61
	Investments	2,255,572.65	2,025,442.38
	Accounts Receivable	637.50	0.01
	Due From Other Funds	100,000.00	0.00
	Total Assets	2,136,089.53	2,390,107.00
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	95,010.49	0.00
	Deferred Inflows	11,371.03	11,371.03
	Total Liabilities	106,381.52	11,371.03
*** Fund Balance ***			
	Unassigned	2,367,726.81	2,381,585.15
	Total Fund Balance	2,367,726.81	2,381,585.15
	Beginning Fund Balance	2,367,726.81	2,381,585.15
	Net of Revenues VS Expenditures	(338,018.80)	(2,849.18)
	Ending Fund Balance	2,029,708.01	2,378,735.97
	Total Liabilities And Fund Balance	2,136,089.53	2,390,107.00

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Fund 61 FEDERAL NARCOTICS FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	5,541.23	0.00
	Other Assets	0.00	0.00
	Total Assets	5,541.23	0.00
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	5,910.92	(751.00)
	Total Fund Balance	5,910.92	(751.00)
	Beginning Fund Balance	5,910.92	(751.00)
	Net of Revenues VS Expenditures	(369.69)	751.00
	Ending Fund Balance	5,541.23	0.00
	Total Liabilities And Fund Balance	5,541.23	0.00

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Fund 62 STATE NARCOTICS FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
Cash		6,936.33	4,385.99
Other Assets		0.00	0.00
Total Assets		6,936.33	4,385.99
*** Liabilities ***			
Accounts Payable		0.00	0.00
Due To Other Funds		0.00	0.00
Total Liabilities		0.00	0.00
*** Fund Balance ***			
Unassigned		7,341.79	3,892.55
Total Fund Balance		7,341.79	3,892.55
Beginning Fund Balance		7,341.79	3,892.55
Net of Revenues VS Expenditures		(405.46)	493.44
Ending Fund Balance		6,936.33	4,385.99
Total Liabilities And Fund Balance		6,936.33	4,385.99

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Fund 64 VICTIMS ASSISTANCE FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	16,739.19	11,748.44
	Due From Other Funds	0.00	0.00
	Total Assets	16,739.19	11,748.44
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	13,571.19	7,827.99
	Total Fund Balance	13,571.19	7,827.99
	Beginning Fund Balance	13,571.19	7,827.99
	Net of Revenues VS Expenditures	3,168.00	3,920.45
	Ending Fund Balance	16,739.19	11,748.44
	Total Liabilities And Fund Balance	16,739.19	11,748.44

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Fund 66 AISLE OF PALMS FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	17,741.87	0.00
	Accounts Receivable	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	17,741.87	0.00
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	14,937.87	0.00
	Total Fund Balance	14,937.87	0.00
	Beginning Fund Balance	14,937.87	0.00
	Net of Revenues VS Expenditures	2,804.00	0.00
	Ending Fund Balance	17,741.87	0.00
	Total Liabilities And Fund Balance	17,741.87	0.00

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 68 RECREATION BUILDING FUND

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	66,104.62	71,672.62
	Accounts Receivable	0.00	0.00
	Due From Other Funds	0.00	3,000.00
	Total Assets	66,104.62	74,672.62
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Liabilities-ST	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	71,634.90	65,332.36
	Restricted	0.00	0.00
	Total Fund Balance	71,634.90	65,332.36
	Beginning Fund Balance	71,634.90	65,332.36
	Net of Revenues VS Expenditures	(5,530.28)	9,340.26
	Ending Fund Balance	66,104.62	74,672.62
	Total Liabilities And Fund Balance	66,104.62	74,672.62

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Fund 90 ISLE OF PALMS MARINA

GL Number	Description	PERIOD ENDED 12/31/2017	PERIOD ENDED 12/31/2018
*** Assets ***			
	Cash	277,342.34	372,715.55
	Investments	603,734.76	619,706.46
	Accounts Receivable	25,968.00	14,125.00
	Fixed Assets	5,400,304.11	5,542,501.94
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	6,307,349.21	6,549,048.95
*** Liabilities ***			
	Accounts Payable	4,839.00	0.00
	Liabilities-ST	620,719.84	317,675.00
	Due To Other Funds	14,246.00	0.00
	Deferred Inflows	0.00	(720.00)
	Total Liabilities	639,804.84	316,955.00
*** Fund Balance ***			
	Unassigned	5,301,389.92	5,780,294.09
	Restricted	244,477.00	319,477.00
	Total Fund Balance	5,545,866.92	6,099,771.09
	Beginning Fund Balance	5,545,866.92	6,099,771.09
	Net of Revenues VS Expenditures	121,677.45	132,322.86
	Ending Fund Balance	5,667,544.37	6,232,093.95
	Total Liabilities And Fund Balance	6,307,349.21	6,549,048.95

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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

FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Revenues								
10 4001	PROPERTY TAXES	3,641,729.51	818,933.98	3,660,000.00	345,569.23	801,956.94	2,858,043.06	21.91
10 4002	LOCAL OPTION SALES TAX	772,357.16	279,677.06	750,000.00	61,435.32	286,534.69	463,465.31	38.20
10 4003	PROPERTY TAX DEBT SERVICE PORT	698,283.37	156,403.37	695,000.00	67,091.78	154,680.63	540,319.37	22.26
10 4005	TELECOMMUNICATIONS LICENSES	20,073.90	153.09	23,000.00	0.00	0.00	23,000.00	0.00
10 4006	BUSINESS LICENSES	1,413,076.39	176,803.09	1,215,000.00	29,726.54	269,099.49	945,900.51	22.15
10 4007	INSURANCE LICENSES	687,835.08	14.22	658,000.00	286.76	286.76	657,713.24	0.04
10 4008	PUBLIC UTILITIES	797,152.40	6,693.50	820,000.00	0.00	6,107.45	813,892.55	0.74
10 4009	BUILDING PERMITS	341,137.96	129,486.96	301,000.00	20,630.50	174,516.00	126,484.00	57.98
10 4010	ANIMAL LICENSES	1,750.00	300.00	1,800.00	145.00	975.00	825.00	54.17
10 4011	RESIDENTIAL RENTAL LICENSES	511,529.96	461,200.57	476,000.00	1,960.77	509,165.27	(33,165.27)	106.97
10 4013	TRANSPORTATION NETWORK COMPANY	9,027.49	2,530.83	8,000.00	0.00	3,140.73	4,859.27	39.26
10 4075	COURT GENERATED REVENUES	217,017.35	110,946.40	225,000.00	7,942.80	178,763.25	46,236.75	79.45
10 4111	GRANT INCOME	143,681.81	81,782.41	0.00	0.00	0.00	0.00	0.00
10 4115	STATE SHARED FUNDS	93,352.68	23,338.17	93,000.00	0.00	23,338.17	69,661.83	25.09
10 4117	STATE SHARED FUNDS-ALCOHO	48,245.00	0.00	51,000.00	0.00	2,255.00	48,745.00	4.42
10 4501	MISCELLANEOUS	15,184.68	6,792.14	2,000.00	2,133.00	7,522.30	(5,522.30)	376.12
10 4502	PARKING LOT REVENUES	289,737.01	135,799.15	405,000.00	0.00	132,350.89	272,649.11	32.68
10 4504	SALE OF ASSETS	5,207.80	0.00	12,500.00	0.00	13,847.70	(1,347.70)	110.78
10 4505	INTEREST INCOME	34,543.89	14,108.46	26,000.00	4,388.77	23,820.37	2,179.63	91.62
10 4506	REC. INSTRUCTORS INCOME	177,100.00	83,965.00	170,000.00	7,712.00	75,403.50	94,596.50	44.36
10 4507	REC. PROGRAM INCOME	90,585.25	37,070.84	108,660.00	1,464.00	34,876.79	73,783.21	32.10
10 4509	KENNEL FEES	119.00	35.00	100.00	0.00	70.00	30.00	70.00
10 4511	STATE ACC TAX ADMIN FEE	117,756.79	46,098.27	116,750.00	0.00	48,270.72	68,479.28	41.35
10 4514	PARKING METER REVENUE	385,720.34	182,797.29	373,000.00	0.00	232,412.78	140,587.22	62.31
10 4515	CART PURCHASE REVENUE	4,800.00	1,575.00	4,000.00	150.00	1,125.00	2,875.00	28.13
10 4516	ALARM PERMIT REVENUE	1,295.00	620.00	1,800.00	175.00	700.00	1,100.00	38.89
10 4517	BREACH INLET BOAT RAMP FEES	1,800.00	700.00	2,100.00	0.00	0.00	2,100.00	0.00
10 4518	RESIDENTIAL PARKING GUEST BOOK	552.00	60.00	200.00	30.00	135.00	65.00	67.50
10 4525	TREE REPLACEMENT COLLECTIONS	5,610.00	3,400.00	6,000.00	0.00	8,300.00	(2,300.00)	138.33
10 4901	OPERATING TRANSFERS IN	1,197,567.00	993,873.00	1,306,235.00	0.00	0.00	1,306,235.00	0.00
10 5901	OPERATING TRANSFERS OUT	(1,127,848.36)	(450,000.00)	(167,347.00)	0.00	0.00	(167,347.00)	0.00
TOTAL REVENUES		10,595,980.46	3,305,157.80	11,343,798.00	550,841.47	2,989,654.43	8,354,143.57	26.35
Expenditures								
10 5001	SALARIES & WAGES	4,700,593.11	2,186,467.48	4,940,770.00	356,613.00	2,203,222.80	2,737,547.20	44.59
10 5002	OVERTIME WAGES	552,676.32	258,183.21	478,988.00	33,287.56	265,698.10	213,289.90	55.47
10 5003	PART-TIME WAGES	305,483.82	133,259.50	372,599.00	14,533.52	155,318.57	217,280.43	41.69
10 5004	FICA EXPENSE	415,050.14	192,525.38	443,117.00	30,081.52	195,905.89	247,211.11	44.21
10 5005	RETIREMENT EXPENSE	769,815.13	385,269.08	884,962.00	63,625.97	403,246.49	481,715.51	45.57
10 5006	GROUP HEALTH INSURANCE	746,216.17	343,188.92	821,746.00	62,463.47	381,650.04	440,095.96	46.44
10 5007	WORKERS COMPENSATION	178,942.80	102,011.00	234,901.00	0.00	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	33,481.24	62,700.00	3,713.87	25,466.42	37,233.58	40.62
10 5011	DEBT SERVICE - INTEREST	203,348.40	101,674.20	185,754.00	5,115.60	92,876.80	92,877.20	50.00
10 5013	BANK SERVICE CHARGES	6,386.32	3,941.20	7,000.00	204.16	2,776.64	4,223.36	39.67
10 5014	MEMBERSHIP AND DUES	11,905.27	2,944.96	14,135.00	439.00	3,636.24	10,498.76	25.73
10 5015	MEETINGS AND SEMINARS	23,955.47	10,696.54	25,350.00	123.00	6,062.57	19,287.43	23.92
10 5016	VEHICLE, FUEL & OIL	176,159.91	87,481.60	168,500.00	107.02	74,391.40	94,108.60	44.15
10 5017	VEHICLE MAINTENANCE	194,995.07	93,863.08	204,000.00	9,038.11	105,160.85	98,839.15	51.55
10 5020	ELECTRIC AND GAS	206,402.04	89,604.58	208,400.00	16,162.55	77,351.93	131,048.07	37.12
10 5021	TELEPHONE/CABLE	164,553.24	80,651.28	182,667.00	5,850.19	82,071.07	100,595.93	44.93
10 5022	WATER AND SEWER	31,951.81	14,701.39	32,560.00	0.00	15,484.13	17,075.87	47.56

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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

FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10 5025	NON-CAPITAL TOOLS & EQUIPMENT	13,941.24	4,354.00	12,850.00	566.68	4,070.63	8,779.37	31.68
10 5026	MAINT & SERVICE CONTRACTS	197,054.08	103,317.15	248,269.00	(3,953.70)	109,635.61	138,633.39	44.16
10 5027	MACHINE/EQUIPMENT REPAIR	21,218.80	9,226.75	29,500.00	(272.44)	4,430.22	25,069.78	15.02
10 5041	UNIFORMS	51,715.64	16,517.66	52,165.00	1,478.73	11,365.91	40,799.09	21.79
10 5044	CLEANING/SANITARY SUPPLY	14,510.27	7,127.90	16,500.00	755.57	5,783.41	10,716.59	35.05
10 5049	MEDICAL AND LAB	24,840.32	6,055.96	26,200.00	652.60	4,840.25	21,359.75	18.47
10 5054	STREET SIGNS	1,702.62	1,702.62	4,000.00	0.00	0.00	4,000.00	0.00
10 5061	ADVERTISING	3,849.63	1,703.72	7,600.00	0.00	3,108.23	4,491.77	40.90
10 5062	INSURANCE	283,082.82	142,525.00	302,590.00	15,571.00	154,683.00	147,907.00	51.12
10 5063	RENT AND LEASES	15,202.13	7,058.14	21,500.00	227.23	4,998.29	16,501.71	23.25
10 5064	EMPLOYEE TRAINING	67,331.95	36,391.96	127,880.00	7,395.96	49,735.50	78,144.50	38.89
10 5065	PROFESSIONAL SERVICES	189,912.61	58,985.77	272,635.00	6,704.11	90,062.89	182,572.11	33.03
10 5066	TEMPORARY LABOR	192,292.97	102,864.62	200,000.00	10,948.40	94,418.40	105,581.60	47.21
10 5067	CONTRACTED SERVICES	9,692.59	0.00	66,000.00	19.98	14,602.38	51,397.62	22.12
10 5068	ELECTION EXPENSES	10,512.59	1,757.50	0.00	0.00	0.00	0.00	0.00
10 5079	MISC. & CONTINGENCY	33,707.37	20,382.69	38,710.00	811.43	29,061.75	9,648.25	75.08
10 5080	VOLUNTEER FIRE POINTS	721.25	0.00	1,500.00	590.00	590.00	910.00	39.33
10 5081	CANINE KENNEL EXPENSES	709.25	410.16	1,000.00	0.00	375.68	624.32	37.57
10 5088	5 & UNDER GROUPS	22,390.93	18,920.58	4,750.00	0.00	1,443.16	3,306.84	30.38
10 5089	GARBAGE CART PROCUREMENT	9,718.36	9,718.36	10,000.00	0.00	6,807.43	3,192.57	68.07
10 5091	PROGRAMS	2,854.93	1,312.72	3,000.00	0.00	1,730.30	1,269.70	57.68
10 5092	SPECIAL ACTIVITES/EVENTS	23,073.58	11,298.14	24,500.00	1,118.09	11,555.79	12,944.21	47.17
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	776.73	2,000.00	0.00	621.25	1,378.75	31.06
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	8,742.21	14,000.00	3,600.64	6,983.63	7,016.37	49.88
10 5098	YOUTH SPORTS	33,063.05	8,885.88	35,000.00	0.00	4,628.90	30,371.10	13.23
10 5099	KEENAGERS	3,111.63	2,086.87	3,000.00	320.97	1,274.15	1,725.85	42.47
TOTAL EXPENDITURES		10,525,095.90	4,706,475.72	11,343,798.00	647,893.79	4,818,620.10	6,525,177.90	42.48
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		10,595,980.46	3,305,157.80	11,343,798.00	550,841.47	2,989,654.43	8,354,143.57	26.35
TOTAL EXPENDITURES		10,525,095.90	4,706,475.72	11,343,798.00	647,893.79	4,818,620.10	6,525,177.90	42.48
NET OF REVENUES & EXPENDITURES		70,884.56	(1,401,317.92)	0.00	(97,052.32)	(1,828,965.67)	1,828,965.67	100.00
BEG. FUND BALANCE		3,134,440.65	3,134,440.65	3,205,325.21		3,205,325.21		
END FUND BALANCE		3,205,325.21	1,733,122.73	3,205,325.21		1,376,359.54		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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

FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Revenues								
20 4111	GRANT INCOME	0.00	0.00	513,000.00	0.00	500,000.00	13,000.00	97.47
20 4501	MISCELLANEOUS REVENUE	1,196,945.34	75,000.00	0.00	0.00	5,309.75	(5,309.75)	100.00
20 4505	INTEREST INCOME	48,915.71	22,002.11	40,000.00	6,813.02	36,978.68	3,021.32	92.45
20 4901	OPERATING TRANSFERS IN	1,127,848.36	450,000.00	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		2,373,709.41	547,002.11	1,620,821.00	6,813.02	542,288.43	1,078,532.57	33.46
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	8,526.46	50,000.00	0.00	0.00	50,000.00	0.00
20 5025	NON-CAPITAL TOOLS & EQUIPMENT	62,776.77	6,453.02	75,500.00	(8,297.82)	(6,834.24)	82,334.24	(9.05)
20 5026	MAINT & SERVICE CONTRACTS	35,072.57	14,236.00	653,554.00	13,078.13	84,347.25	569,206.75	12.91
20 5063	RENT AND LEASES	0.00	0.00	0.00	0.00	5,152.82	(5,152.82)	100.00
20 5065	PROFESSIONAL SERVICES	20,542.65	15,414.90	68,000.00	0.00	768.00	67,232.00	1.13
20 5084	CIP 42TH-57TH AVE DRAINAGE	927,568.30	336,690.49	0.00	0.00	540,503.52	(540,503.52)	100.00
20 5085	CAPITAL OUTLAY	788,720.97	565,297.90	2,561,604.00	0.00	261,051.79	2,300,552.21	10.19
20 5086	DRAINAGE EXPENSE CONTINGENCIES	143,205.00	95,083.50	657,038.00	0.00	437.50	656,600.50	0.07
TOTAL EXPENDITURES		1,986,412.72	1,041,702.27	4,167,644.00	4,780.31	885,426.64	3,282,217.36	21.25
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		2,373,709.41	547,002.11	1,620,821.00	6,813.02	542,288.43	1,078,532.57	33.46
TOTAL EXPENDITURES		1,986,412.72	1,041,702.27	4,167,644.00	4,780.31	885,426.64	3,282,217.36	21.25
NET OF REVENUES & EXPENDITURES		387,296.69	(494,700.16)	(2,546,823.00)	2,032.71	(343,138.21)	(2,203,684.79)	13.47
BEG. FUND BALANCE		4,541,228.89	4,541,228.89	4,928,525.58		4,928,525.58		
END FUND BALANCE		4,928,525.58	4,046,528.73	2,381,702.58		4,585,387.37		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Revenues								
30 4105	ACCOM. FEE REVENUE	1,069,429.45	531,889.51	996,000.00	63,444.41	505,113.92	490,886.08	50.71
30 4106	COUNTY ACC. FEE REVENUE	437,000.00	327,750.00	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	8,265.92	17,000.00	3,072.71	16,676.91	323.09	98.10
30 5901	OPERATING TRANSFERS OUT	(592,900.00)	(529,900.00)	(661,621.00)	0.00	0.00	(661,621.00)	0.00
TOTAL REVENUES		940,633.11	338,005.43	867,629.00	66,517.12	905,960.83	(38,331.83)	104.42
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	171.28	24,300.00	0.00	12,011.70	12,288.30	49.43
30 5011	DEBT SERVICE - INTEREST	7,963.20	3,981.60	6,821.00	3,410.40	3,410.40	3,410.60	50.00
30 5013	BANK SERVICE CHARGES	26,602.44	17,468.43	28,000.00	164.66	20,743.46	7,256.54	74.08
30 5020	ELECTRIC AND GAS	45,341.07	20,842.95	43,800.00	3,554.83	17,007.77	26,792.23	38.83
30 5021	TELEPHONE/CABLE	8,391.77	3,828.34	19,500.00	0.00	3,587.60	15,912.40	18.40
30 5022	WATER AND SEWER	4,538.55	1,992.11	3,300.00	0.00	2,555.82	744.18	77.45
30 5025	NON-CAPITAL TOOLS & EQUIPMENT	17,548.10	2,163.69	19,300.00	3,299.00	10,359.85	8,940.15	53.68
30 5026	MAINT & SERVICE CONTRACTS	67,055.51	31,800.80	341,977.00	975.00	25,467.25	316,509.75	7.45
30 5027	MACHINE/EQUIPMENT REPAIR	11,831.62	11,298.61	13,520.00	0.00	87.65	13,432.35	0.65
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	9,881.70	90,000.00	0.00	13,679.57	76,320.43	15.20
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	3,337.85	56,360.00	16,977.91	21,239.68	35,120.32	37.69
30 5067	CONTRACTED SERVICES	84,678.51	39,787.53	33,800.00	0.00	12,190.00	21,610.00	36.07
30 5079	MISCELLANEOUS	21,907.57	6,441.20	29,000.00	0.00	8,401.78	20,598.22	28.97
30 5085	CAPITAL OUTLAY	366,159.63	0.00	847,102.00	0.00	332,212.88	514,889.12	39.22
TOTAL EXPENDITURES		823,814.35	153,804.69	1,635,352.00	28,381.80	483,796.16	1,151,555.84	29.58
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		940,633.11	338,005.43	867,629.00	66,517.12	905,960.83	(38,331.83)	104.42
TOTAL EXPENDITURES		823,814.35	153,804.69	1,635,352.00	28,381.80	483,796.16	1,151,555.84	29.58
NET OF REVENUES & EXPENDITURES		116,818.76	184,200.74	(767,723.00)	38,135.32	422,164.67	(1,189,887.67)	54.99
BEG. FUND BALANCE		1,599,676.17	1,599,676.17	1,716,494.93		1,716,494.93		
END FUND BALANCE		1,716,494.93	1,783,876.91	948,771.93		2,138,659.60		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 35 - HOSPITALITY TAX FUND								
Revenues								
35 4108	HOSPITALITY TAX	785,451.60	349,740.68	770,000.00	38,439.56	352,089.92	417,910.08	45.73
35 4504	SALE OF ASSETS	0.00	0.00	0.00	0.00	915.00	(915.00)	100.00
35 4505	INTEREST INCOME	10,476.21	4,130.46	8,000.00	1,860.06	10,095.72	(2,095.72)	126.20
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	219,235.14	247,349.00	40,299.62	363,100.64	(115,751.64)	146.80
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	16.00	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	13,060.35	25,939.65	33.49
35 5026	MAINT & SERVICE CONTRACTS	96,846.79	35,830.20	193,800.00	3,930.22	34,074.83	159,725.17	17.58
35 5067	CONTRACTED SERVICES	12,060.00	5,025.00	70,000.00	1,005.00	32,917.02	37,082.98	47.02
35 5085	CAPITAL OUTLAY	56,234.17	55,984.17	46,500.00	7,739.78	7,739.78	38,760.22	16.64
35 5092	SPECIAL ACTIVITIES	0.00	0.00	33,000.00	534.05	21,556.96	11,443.04	65.32
TOTAL EXPENDITURES		327,095.48	112,055.66	520,394.00	13,209.05	119,895.75	400,498.25	23.04
Fund 35 - HOSPITALITY TAX FUND:								
TOTAL REVENUES		534,597.81	219,235.14	247,349.00	40,299.62	363,100.64	(115,751.64)	146.80
TOTAL EXPENDITURES		327,095.48	112,055.66	520,394.00	13,209.05	119,895.75	400,498.25	23.04
NET OF REVENUES & EXPENDITURES		207,502.33	107,179.48	(273,045.00)	27,090.57	243,204.89	(516,249.89)	89.07
BEG. FUND BALANCE		872,788.67	872,788.67	1,080,291.00		1,080,291.00		
END FUND BALANCE		1,080,291.00	979,968.15	807,246.00		1,323,495.89		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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		END BALANCE 06/30/2018	YTD BALANCE 12/31/2017	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18	YTD BALANCE 12/31/2018	AVAILABLE BALANCE	% BDGT USED
FUND ACCOUNT	DESCRIPTION	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)	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	11.41	25.00	1.25	11.01	13.99	44.04
TOTAL REVENUES		148,243.68	148,234.98	148,025.00	1.25	142,618.63	5,406.37	96.35
Expenditures								
40 5013	BANK SERVICE CHARGES	48.00	24.00	50.00	4.00	24.00	26.00	48.00
40 5014	MEMBERSHIP AND DUES	4,381.12	4,381.12	5,000.00	0.00	5,693.04	(693.04)	113.86
40 5021	TELEPHONE/CABLE	2,788.37	1,035.40	2,000.00	276.27	1,771.61	228.39	88.58
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	0.00	442.99	2,557.01	14.77
40 5062	INSURANCE	154,096.86	143,887.18	134,975.00	1,159.17	164,175.23	(29,200.23)	121.63
40 5079	MISCELLANEOUS	1,276.08	735.16	2,000.00	261.56	482.48	1,517.52	24.12
TOTAL EXPENDITURES		162,590.43	150,062.86	148,025.00	1,701.00	172,589.35	(24,564.35)	116.59
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		148,243.68	148,234.98	148,025.00	1.25	142,618.63	5,406.37	96.35
TOTAL EXPENDITURES		162,590.43	150,062.86	148,025.00	1,701.00	172,589.35	(24,564.35)	116.59
NET OF REVENUES & EXPENDITURES		(14,346.75)	(1,827.88)	0.00	(1,699.75)	(29,970.72)	29,970.72	100.00
BEG. FUND BALANCE		202,129.15	202,129.15	187,782.40		187,782.40		
END FUND BALANCE		187,782.40	200,301.27	187,782.40		157,811.68		

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 50 - ACCOMMODATIONS TAX								
Revenues								
50 4105	ACCOMMODATION TAX-RELATED	1,205,838.32	518,027.54	1,192,750.00	0.00	546,269.37	646,480.63	45.80
50 4107	ACCOMMODATION TAX-PROMO	556,540.76	239,089.63	550,500.00	0.00	252,124.32	298,375.68	45.80
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	0.00	2,130.00	4,120.00	34.08
50 4505	INTEREST INCOME	23,956.19	9,688.22	20,000.00	2,600.55	14,837.60	5,162.40	74.19
50 5901	OPERATING TRANSFERS OUT	(768,513.40)	(329,337.00)	(589,519.00)	0.00	0.00	(589,519.00)	0.00
TOTAL REVENUES		1,029,251.87	437,468.39	1,179,981.00	2,600.55	815,361.29	364,619.71	69.10
Expenditures								
50 5013	BANK SERVICE CHARGES	33.66	33.66	0.00	0.00	0.00	0.00	0.00
50 5020	ELECTRIC AND GAS	641.36	260.39	950.00	85.95	209.35	740.65	22.04
50 5022	WATER AND SEWER	10,060.17	5,375.82	15,600.00	0.00	4,862.65	10,737.35	31.17
50 5025	NON-CAPITAL TOOLS & EQUIPMENT	27,703.12	2,513.15	12,500.00	0.00	0.00	12,500.00	0.00
50 5026	MAINT & SERVICE CONTRACTS	4,917.46	3,367.94	254,977.00	0.00	18,064.66	236,912.34	7.08
50 5044	CLEANING/SANITARY SUPPLY	5,656.09	3,703.44	8,000.00	0.00	3,452.21	4,547.79	43.15
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	2,206.00	4,228.00	(58.00)	101.39
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	73,272.11	161,000.00	4,313.34	62,220.26	98,779.74	38.65
50 5077	PROGRAMS/SPONSORSHIPS	46,435.92	11,663.48	85,000.00	0.00	24,892.58	60,107.42	29.29
50 5079	MISCELLANEOUS	14,003.34	7,655.19	20,500.00	3,434.31	3,434.31	17,065.69	16.75
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	87,360.76	617,602.00	14,589.63	255,854.51	361,747.49	41.43
50 5090	TOURISM PROMOTION EXP	579,047.53	253,785.90	576,500.00	504.08	262,774.88	313,725.12	45.58
50 5092	SPECIAL ACTIVITIES	45,564.00	26,334.91	16,000.00	0.00	104.81	15,895.19	0.66
TOTAL EXPENDITURES		1,396,215.47	481,244.09	1,782,869.00	25,133.31	640,098.22	1,142,770.78	35.90
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,029,251.87	437,468.39	1,179,981.00	2,600.55	815,361.29	364,619.71	69.10
TOTAL EXPENDITURES		1,396,215.47	481,244.09	1,782,869.00	25,133.31	640,098.22	1,142,770.78	35.90
NET OF REVENUES & EXPENDITURES		(366,963.60)	(43,775.70)	(602,888.00)	(22,532.76)	175,263.07	(778,151.07)	29.07
BEG. FUND BALANCE		2,167,416.35	2,167,416.35	1,800,452.75		1,800,452.75		
END FUND BALANCE		1,800,452.75	2,123,640.65	1,197,564.75		1,975,715.82		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 55 - BEACH RESTORATION FUND								
Revenues								
55 4028	DONATIONS OF CASH	5,033,264.80	100.00	0.00	0.00	0.00	0.00	0.00
55 4111	GRANT REVENUE	6,891,938.71	2,982,603.00	0.00	0.00	0.00	0.00	0.00
55 4505	INTEREST	51,554.52	33,976.58	0.00	387.29	1,799.91	(1,799.91)	100.00
55 4901	OPERATING TRANSFERS IN	2,150,707.08	40,843.59	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		14,127,465.11	3,057,523.17	0.00	387.29	1,799.91	(1,799.91)	100.00
Expenditures								
55 5013	BANK SERVICE CHARGES	112.00	43.00	0.00	4.00	24.00	(24.00)	100.00
55 5065	PROFESSIONAL SERVICES	4,914.48	4,458.48	0.00	0.00	0.00	0.00	0.00
55 5087	BEACH NOURISHMENT	13,876,199.16	94,390.08	0.00	0.00	36,036.80	(36,036.80)	100.00
TOTAL EXPENDITURES		13,881,225.64	98,891.56	0.00	4.00	36,060.80	(36,060.80)	100.00
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		14,127,465.11	3,057,523.17	0.00	387.29	1,799.91	(1,799.91)	100.00
TOTAL EXPENDITURES		13,881,225.64	98,891.56	0.00	4.00	36,060.80	(36,060.80)	100.00
NET OF REVENUES & EXPENDITURES		246,239.47	2,958,631.61	0.00	383.29	(34,260.89)	34,260.89	100.00
BEG. FUND BALANCE				246,239.47		246,239.47		
END FUND BALANCE		246,239.47	2,958,631.61	246,239.47		211,978.58		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 58 - BEACH PRESERVATION FEE FUND								
Revenues								
58 4105	BEACH PRESERVATION FEE	1,069,429.44	531,889.49	996,000.00	63,444.40	505,113.91	490,886.09	50.71
58 4505	INTEREST INCOME	23,869.06	11,437.12	24,000.00	2,064.81	11,207.05	12,792.95	46.70
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)	543,326.61	1,020,000.00	65,509.21	516,320.96	503,679.04	50.62
Expenditures								
58 5026	MAINT & SERVICE CONTRACTS	0.00	0.00	25,000.00	0.00	16,610.00	8,390.00	66.44
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	1,200.00	155,000.00	0.00	4,847.15	150,152.85	3.13
TOTAL EXPENDITURES		275,000.00	1,200.00	465,000.00	0.00	21,457.15	443,542.85	4.61
Fund 58 - BEACH PRESERVATION FEE FUND:								
TOTAL REVENUES		(653,769.03)	543,326.61	1,020,000.00	65,509.21	516,320.96	503,679.04	50.62
TOTAL EXPENDITURES		275,000.00	1,200.00	465,000.00	0.00	21,457.15	443,542.85	4.61
NET OF REVENUES & EXPENDITURES		(928,769.03)	542,126.61	555,000.00	65,509.21	494,863.81	60,136.19	89.16
BEG. FUND BALANCE		2,221,183.13	2,221,183.13	1,292,414.10		1,292,414.10		
END FUND BALANCE		1,292,414.10	2,763,309.74	1,847,414.10		1,787,277.91		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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

		END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	%
FUND ACCOUNT	DESCRIPTION	NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	BDGT USED
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)	(3,862.97)	0.00	0.00	0.00	0.00	0.00
60 4505	INTEREST INCOME	29,661.69	13,284.07	25,000.00	4,328.31	23,492.11	1,507.89	93.97
TOTAL REVENUES		369,615.24	10,058.60	25,000.00	4,328.31	23,492.11	1,507.89	93.97
Expenditures								
60 5045	STORM PREPARATION/CLEANUP	355,354.31	347,674.81	5,000.00	0.00	21,341.29	(16,341.29)	426.83
60 5058	HURRICANE BUILDING COSTS	402.59	402.59	0.00	0.00	0.00	0.00	0.00
60 5079	MISCELLANEOUS	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	100.00
TOTAL EXPENDITURES		355,756.90	348,077.40	5,000.00	0.00	26,341.29	(21,341.29)	526.83
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		369,615.24	10,058.60	25,000.00	4,328.31	23,492.11	1,507.89	93.97
TOTAL EXPENDITURES		355,756.90	348,077.40	5,000.00	0.00	26,341.29	(21,341.29)	526.83
NET OF REVENUES & EXPENDITURES		13,858.34	(338,018.80)	20,000.00	4,328.31	(2,849.18)	22,849.18	14.25
BEG. FUND BALANCE		2,367,726.81	2,367,726.81	2,381,585.15		2,381,585.15		
END FUND BALANCE		2,381,585.15	2,029,708.01	2,401,585.15		2,378,735.97		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
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	357.81	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	369.81	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	369.81	0.00	0.00	(751.00)	751.00	100.00
NET OF REVENUES & EXPENDITURES		(6,661.92)	(369.69)	0.00	0.00	751.00	(751.00)	100.00
BEG. FUND BALANCE		5,910.92	5,910.92	(751.00)		(751.00)		
END FUND BALANCE		(751.00)	5,541.23	(751.00)				

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
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	346.63	0.00	228.40	228.40	(228.40)	100.00
62 5079	MISCELLANEOUS	3,090.79	47.01	0.00	0.00	(721.84)	721.84	100.00
TOTAL EXPENDITURES		3,449.42	405.64	0.00	228.40	(493.44)	493.44	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	405.64	0.00	228.40	(493.44)	493.44	100.00
NET OF REVENUES & EXPENDITURES		(3,449.24)	(405.46)	0.00	(228.40)	493.44	(493.44)	100.00
BEG. FUND BALANCE		7,341.79	7,341.79	3,892.55		3,892.55		
END FUND BALANCE		3,892.55	6,936.33	3,892.55		4,385.99		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 64 - VICTIMS ASSISTANCE FUND								
Revenues								
64 4112	COURT ASSESSMENTS FOR VICTIMS	9,639.70	3,805.07	10,000.00	918.82	5,259.41	4,740.59	52.59
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)	3,805.42	(3,997.00)	918.82	5,259.41	(9,256.41)	(131.58)
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	16.00	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	232.42	800.00	0.00	221.84	578.16	27.73
64 5064	EMPLOYEE TRAINING	489.00	389.00	1,000.00	(51.26)	1,067.12	(67.12)	106.71
TOTAL EXPENDITURES		1,383.25	637.42	1,900.00	(51.26)	1,338.96	561.04	70.47
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(4,359.95)	3,805.42	(3,997.00)	918.82	5,259.41	(9,256.41)	131.58
TOTAL EXPENDITURES		1,383.25	637.42	1,900.00	(51.26)	1,338.96	561.04	70.47
NET OF REVENUES & EXPENDITURES		(5,743.20)	3,168.00	(5,897.00)	970.08	3,920.45	(9,817.45)	66.48
BEG. FUND BALANCE		13,571.19	13,571.19	7,827.99		7,827.99		
END FUND BALANCE		7,827.99	16,739.19	1,930.99		11,748.44		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 12/31/2018
 % Fiscal Year Completed: 50.41

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 66 - AISLE OF PALMS FUND								
Revenues								
66 4501	MISCELLANEOUS REVENUE	3,450.00	2,820.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		3,450.00	2,820.00	0.00	0.00	0.00	0.00	0.00
Expenditures								
66 5013	BANK SERVICE CHARGES	16.00	16.00	0.00	0.00	0.00	0.00	0.00
66 5085	CAPITAL OUTLAY	18,371.87	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		18,387.87	16.00	0.00	0.00	0.00	0.00	0.00
Fund 66 - AISLE OF PALMS FUND:								
TOTAL REVENUES		3,450.00	2,820.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		18,387.87	16.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(14,937.87)	2,804.00	0.00	0.00	0.00	0.00	0.00
BEG. FUND BALANCE		14,937.87	14,937.87					
END FUND BALANCE			17,741.87					

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 68 - RECREATION BUILDING FUND								
Revenues								
68 4501	MISCELLANEOUS REVENUE	13,580.00	10,600.00	14,500.00	0.00	14,215.00	285.00	98.03
68 4505	INTEREST	2.15	2.15	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	10,602.15	17,500.00	0.00	14,215.00	3,285.00	81.23
Expenditures								
68 5013	BANK SERVICE CHARGES	16.00	16.00	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	12,237.23	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	4,874.74	10,125.26	32.50
TOTAL EXPENDITURES		22,884.69	16,132.43	15,000.00	0.00	4,874.74	10,125.26	32.50
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		16,582.15	10,602.15	17,500.00	0.00	14,215.00	3,285.00	81.23
TOTAL EXPENDITURES		22,884.69	16,132.43	15,000.00	0.00	4,874.74	10,125.26	32.50
NET OF REVENUES & EXPENDITURES		(6,302.54)	(5,530.28)	2,500.00	0.00	9,340.26	(6,840.26)	373.61
BEG. FUND BALANCE		71,634.90	71,634.90	65,332.36		65,332.36		
END FUND BALANCE		65,332.36	66,104.62	67,832.36		74,672.62		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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FUND ACCOUNT	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
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	3,555.89	6,000.00	1,324.32	7,187.89	(1,187.89)	119.80
90 4610	MARINA STORE LEASE INCOME	76,064.00	44,039.00	76,860.00	6,405.00	45,555.00	31,305.00	59.27
90 4620	MARINA OPERATIONS LEASE INCOME	169,929.00	107,073.00	171,426.00	5,844.00	109,480.00	61,946.00	63.86
90 4630	MARINA RESTAURANT LEASE INCOME	147,040.72	48,726.00	150,210.00	3,000.00	47,745.00	102,465.00	31.79
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	220,244.49	932,545.00	16,573.32	221,181.89	711,363.11	23.72
Expenditures								
90 5011	DEBT SERVICE - INTEREST	8,265.16	6,090.00	5,220.00	435.00	2,610.00	2,610.00	50.00
90 5022	WATER AND SEWER	660.00	660.00	700.00	0.00	450.00	250.00	64.29
90 5026	MAINT & SERVICE CONTRACTS	14,420.28	15,079.29	431,150.00	0.00	14,523.91	416,626.09	3.37
90 5030	DEPRECIATION	133,013.14	63,285.67	125,000.00	10,127.02	60,762.12	64,237.88	48.61
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	6,499.08	102,745.00	0.00	3,444.00	99,301.00	3.35
90 5079	MISCELLANEOUS	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00
TOTAL EXPENDITURES		290,627.62	98,567.04	768,100.00	10,562.02	88,859.03	679,240.97	11.57
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		844,531.79	220,244.49	932,545.00	16,573.32	221,181.89	711,363.11	23.72
TOTAL EXPENDITURES		290,627.62	98,567.04	768,100.00	10,562.02	88,859.03	679,240.97	11.57
NET OF REVENUES & EXPENDITURES		553,904.17	121,677.45	164,445.00	6,011.30	132,322.86	32,122.14	80.47
BEG. FUND BALANCE		5,545,866.92	5,545,866.92	6,099,771.09		6,099,771.09		
END FUND BALANCE		6,099,771.09	5,667,544.37	6,264,216.09		6,232,093.95		
TOTAL REVENUES - ALL FUNDS								
TOTAL REVENUES - ALL FUNDS		30,325,931.95	8,843,484.59	17,398,651.00	754,789.98	6,541,253.53	10,857,397.47	37.60
TOTAL EXPENDITURES - ALL FUNDS		30,076,601.78	7,209,642.59	20,853,082.00	731,842.42	7,298,113.75	13,554,968.25	35.00
NET OF REVENUES & EXPENDITURES		249,330.17	1,633,842.00	(3,454,431.00)	22,947.56	(756,860.22)	(2,697,570.78)	21.91
BEG. FUND BALANCE - ALL FUNDS		22,765,853.41	22,765,853.41	23,015,183.58		23,015,183.58		
END FUND BALANCE - ALL FUNDS		23,015,183.58	24,399,695.41	19,560,752.58		22,258,323.36		

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Dept 3100 - PROPERTY TAXES								
10-3100.4001	PROPERTY TAXES	3,641,729.51	818,933.98	3,660,000.00	345,569.23	801,956.94	2,858,043.06	21.91
10-3100.4002	LOCAL OPTION SALES TAX	772,357.16	279,677.06	750,000.00	61,435.32	286,534.69	463,465.31	38.20
10-3100.4003	PROPERTY TAX DEBT SERVICE PORT	698,283.37	156,403.37	695,000.00	67,091.78	154,680.63	540,319.37	22.26
Net - Dept 3100 - PROPERTY TAXES		5,112,370.04	1,255,014.41	5,105,000.00	474,096.33	1,243,172.26	3,861,827.74	
Dept 3210 - LICENSES AND PERMITS								
10-3210.4005	TELECOMMUNICATIONS LICENSES	20,073.90	153.09	23,000.00	0.00	0.00	23,000.00	0.00
10-3210.4006	BUSINESS LICENSES	1,413,076.39	176,803.09	1,215,000.00	29,726.54	269,099.49	945,900.51	22.15
10-3210.4007	INSURANCE LICENSES	687,835.08	14.22	658,000.00	286.76	286.76	657,713.24	0.04
10-3210.4008	PUBLIC UTILITIES	797,152.40	6,693.50	820,000.00	0.00	6,107.45	813,892.55	0.74
10-3210.4009	BUILDING PERMITS	341,137.96	129,486.96	301,000.00	20,630.50	174,516.00	126,484.00	57.98
10-3210.4010	ANIMAL LICENSES	1,750.00	300.00	1,800.00	145.00	975.00	825.00	54.17
10-3210.4011	RESIDENTIAL RENTAL LICENSES	511,529.96	461,200.57	476,000.00	1,960.77	509,165.27	(33,165.27)	106.97
10-3210.4013	TRANSPORTATION NETWORK COMPANY	9,027.49	2,530.83	8,000.00	0.00	3,140.73	4,859.27	39.26
Net - Dept 3210 - LICENSES AND PERMITS		3,781,583.18	777,182.26	3,502,800.00	52,749.57	963,290.70	2,539,509.30	
Dept 3400 - COURT REVENUES								
10-3400.4075	COURT GENERATED REVENUES	217,017.35	110,946.40	225,000.00	7,942.80	178,763.25	46,236.75	79.45
Net - Dept 3400 - COURT REVENUES		217,017.35	110,946.40	225,000.00	7,942.80	178,763.25	46,236.75	
Dept 3450 - REBATES								
10-3450.4111	GRANT INCOME	143,681.81	81,782.41	0.00	0.00	0.00	0.00	0.00
10-3450.4115	STATE SHARED FUNDS	93,352.68	23,338.17	93,000.00	0.00	23,338.17	69,661.83	25.09
10-3450.4117	STATE SHARED FUNDS-ALCOHO	48,245.00	0.00	51,000.00	0.00	2,255.00	48,745.00	4.42
Net - Dept 3450 - REBATES		285,279.49	105,120.58	144,000.00	0.00	25,593.17	118,406.83	
Dept 3500 - MISCELLANEOUS								
10-3500.4501	MISCELLANEOUS	15,184.68	6,792.14	2,000.00	2,133.00	7,522.30	(5,522.30)	376.12
10-3500.4502	PARKING LOT REVENUES	289,737.01	135,799.15	405,000.00	0.00	132,350.89	272,649.11	32.68
10-3500.4504	SALE OF ASSETS	5,207.80	0.00	12,500.00	0.00	13,847.70	(1,347.70)	110.78
10-3500.4505	INTEREST INCOME	34,543.89	14,108.46	26,000.00	4,388.77	23,820.37	2,179.63	91.62
10-3500.4506	REC. INSTRUCTORS INCOME	177,100.00	83,965.00	170,000.00	7,712.00	75,403.50	94,596.50	44.36
10-3500.4507	REC. PROGRAM INCOME	90,585.25	37,070.84	108,660.00	1,464.00	34,876.79	73,783.21	32.10
10-3500.4509	KENNEL FEES	119.00	35.00	100.00	0.00	70.00	30.00	70.00
10-3500.4511	STATE ACC TAX ADMIN FEE	117,756.79	46,098.27	116,750.00	0.00	48,270.72	68,479.28	41.35
10-3500.4514	PARKING METER REVENUE	385,720.34	182,797.29	373,000.00	0.00	232,412.78	140,587.22	62.31
10-3500.4515	CART PURCHASE REVENUE	4,800.00	1,575.00	4,000.00	150.00	1,125.00	2,875.00	28.13
10-3500.4516	ALARM PERMIT REVENUE	1,295.00	620.00	1,800.00	175.00	700.00	1,100.00	38.89
10-3500.4517	BREACH INLET BOAT RAMP FEES	1,800.00	700.00	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	30.00	135.00	65.00	67.50
10-3500.4525	TREE REPLACEMENT COLLECTIONS	5,610.00	3,400.00	6,000.00	0.00	8,300.00	(2,300.00)	138.33
Net - Dept 3500 - MISCELLANEOUS		1,130,011.76	513,021.15	1,228,110.00	16,052.77	578,835.05	649,274.95	

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Dept 3900 - OPERATING TRANSFERS								
10-3900.4901	OPERATING TRANSFERS IN	1,197,567.00	993,873.00	1,306,235.00	0.00	0.00	1,306,235.00	0.00
10-3900.5901	OPERATING TRANSFERS OUT	(1,127,848.36)	(450,000.00)	(167,347.00)	0.00	0.00	(167,347.00)	0.00
Net - Dept 3900 - OPERATING TRANSFERS		69,718.64	543,873.00	1,138,888.00	0.00	0.00	1,138,888.00	
Dept 4010 - MAYOR AND COUNCIL								
10-4010.5001	SALARIES & WAGES	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00	100.00
10-4010.5004	FICA EXPENSE	1,300.50	1,300.50	1,301.00	0.00	1,184.40	116.60	91.04
10-4010.5005	RETIREMENT EXPENSE	1,053.36	1,491.60	2,475.00	0.00	2,038.40	436.60	82.36
10-4010.5006	GROUP HEALTH INSURANCE	72,222.05	21,252.00	87,398.00	7,204.94	42,855.26	44,542.74	49.03
10-4010.5007	WORKERS' COMPENSATION	379.00	220.00	475.00	0.00	220.00	255.00	46.32
Net - Dept 4010 - MAYOR AND COUNCIL		(91,954.91)	(41,264.10)	(108,649.00)	(7,204.94)	(63,298.06)	(45,350.94)	
Dept 4020 - MAYOR AND COUNCIL								
10-4020.5010	PRINT AND OFFICE SUPPLIES	2,052.96	332.18	700.00	62.97	215.47	484.53	30.78
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	6,119.87	9,000.00	100.00	1,723.37	7,276.63	19.15
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	1,296.52	3,672.00	190.28	976.85	2,695.15	26.60
10-4020.5062	INSURANCE	1,999.00	1,939.00	2,038.00	1,880.00	1,940.00	98.00	95.19
10-4020.5079	MISCELLANEOUS	4,448.28	4,410.13	4,500.00	0.00	4,242.00	258.00	94.27
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	21,801.36	18,853.18	4,000.00	0.00	1,380.12	2,619.88	34.50
Net - Dept 4020 - MAYOR AND COUNCIL		(47,053.15)	(32,950.88)	(24,210.00)	(2,233.25)	(10,477.81)	(13,732.19)	
Dept 4110 - GENERAL GOVERNMENT								
10-4110.5001	SALARIES & WAGES	476,308.91	218,672.44	484,563.00	28,850.31	231,814.90	252,748.10	47.84
10-4110.5002	OVERTIME WAGES	16,561.85	9,935.57	9,278.00	1,439.03	7,136.69	2,141.31	76.92
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	16,436.47	37,779.00	2,239.22	17,674.57	20,104.43	46.78
10-4110.5005	RETIREMENT EXPENSE	62,907.15	31,251.73	71,903.00	4,438.47	34,938.67	36,964.33	48.59
10-4110.5006	GROUP HEALTH INSURANCE	44,251.25	22,407.96	43,490.00	3,089.57	20,416.16	23,073.84	46.94
10-4110.5007	WORKMEN'S COMPENSATION	4,330.00	2,506.00	5,370.00	0.00	2,516.00	2,854.00	46.85
Net - Dept 4110 - GENERAL GOVERNMENT		(641,064.03)	(301,828.67)	(652,383.00)	(40,056.60)	(314,496.99)	(337,886.01)	
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	6,231.57	11,000.00	453.06	3,219.84	7,780.16	29.27
10-4120.5011	DEBT SERVICE - INTEREST	203,348.40	101,674.20	185,754.00	5,115.60	92,876.80	92,877.20	50.00
10-4120.5013	BANK SERVICE CHARGES	6,386.32	3,941.20	7,000.00	204.16	2,776.64	4,223.36	39.67
10-4120.5014	MEMBERSHIP AND DUES	5,714.05	1,043.52	5,985.00	189.00	1,202.01	4,782.99	20.08
10-4120.5015	MEETINGS AND SEMINARS	6,530.61	3,086.92	9,800.00	0.00	1,943.16	7,856.84	19.83
10-4120.5016	VEHICLE, FUEL & OIL	1,462.26	673.81	1,750.00	0.00	375.51	1,374.49	21.46
10-4120.5020	ELECTRIC AND GAS	4,682.92	1,978.55	4,000.00	318.82	1,460.94	2,539.06	36.52
10-4120.5021	TELEPHONE/CABLE	11,018.03	5,508.85	10,952.00	392.05	4,787.25	6,164.75	43.71
10-4120.5022	WATER AND SEWER	1,759.91	871.08	2,120.00	0.00	601.66	1,518.34	28.38
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,233.40	308.50	1,250.00	141.68	549.09	700.91	43.93

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Fund 10 - GENERAL FUND								
10-4120.5026	MAINT & SERVICE CONTRACTS	25,103.59	14,700.48	41,335.00	327.06	13,748.20	27,586.80	33.26
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	665.02	2,000.00	45.23	379.57	1,620.43	18.98
10-4120.5049	MEDICAL AND LAB	553.66	227.14	800.00	97.43	276.96	523.04	34.62
10-4120.5061	ADVERTISING	3,849.63	1,703.72	7,600.00	0.00	3,108.23	4,491.77	40.90
10-4120.5062	INSURANCE	20,967.50	17,380.50	22,745.00	9,283.00	14,640.50	8,104.50	64.37
10-4120.5063	RENT AND LEASES	8,023.00	3,286.93	10,700.00	0.00	3,075.49	7,624.51	28.74
10-4120.5064	EMPLOYEE TRAINING	44,791.65	25,914.17	103,000.00	7,019.34	35,441.00	67,559.00	34.41
10-4120.5065	PROFESSIONAL SERVICES	38,488.79	24,474.77	113,520.00	116.71	39,793.77	73,726.23	35.05
10-4120.5067	CONTRACTED SERVICES	0.00	0.00	50,000.00	0.00	11,850.00	38,150.00	23.70
10-4120.5068	ELECTION EXPENSES	10,512.59	1,757.50	0.00	0.00	0.00	0.00	0.00
10-4120.5079	MISC. & CONTINGENCY EXP	16,390.22	9,888.92	19,110.00	87.98	18,970.80	139.20	99.27
Net - Dept 4120 - GENERAL GOVERNMENT		(949,256.81)	(225,340.23)	(1,147,421.00)	(23,791.12)	(251,077.42)	(896,343.58)	
Dept 4410 - POLICE								
10-4410.5001	SALARIES & WAGES	1,386,453.11	637,349.91	1,478,735.00	101,116.58	617,304.69	861,430.31	41.75
10-4410.5002	OVERTIME WAGES	161,480.99	65,114.15	127,011.00	7,206.24	68,559.46	58,451.54	53.98
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	52,969.17	122,840.00	8,093.78	51,446.12	71,393.88	41.88
10-4410.5005	RETIREMENT EXPENSE	240,040.93	121,186.38	268,842.00	18,039.34	115,144.08	153,697.92	42.83
10-4410.5006	GROUP HEALTH INSURANCE	196,335.84	90,719.68	218,320.00	14,936.76	93,515.64	124,804.36	42.83
10-4410.5007	WORKMEN'S COMPENSATION	56,295.50	31,302.00	75,866.00	0.00	33,893.00	41,973.00	44.67
Net - Dept 4410 - POLICE		(2,156,741.73)	(1,001,139.71)	(2,291,614.00)	(149,392.70)	(979,862.99)	(1,311,751.01)	
Dept 4420 - POLICE								
10-4420.5010	PRINT AND OFFICE SUPPLIES	13,821.02	9,408.17	14,000.00	670.88	5,201.67	8,798.33	37.15
10-4420.5014	MEMBERSHIP AND DUES	1,516.28	16.83	2,500.00	250.00	468.12	2,031.88	18.72
10-4420.5015	MEETINGS AND SEMINARS	1,190.79	0.00	2,000.00	23.00	1,010.21	989.79	50.51
10-4420.5016	VEHICLE, FUEL & OIL	88,661.35	44,692.08	80,000.00	0.00	35,095.16	44,904.84	43.87
10-4420.5017	VEHICLE MAINTENANCE	46,626.35	21,080.65	46,000.00	5,573.96	30,533.56	15,466.44	66.38
10-4420.5020	ELECTRIC AND GAS	33,876.98	13,712.21	32,000.00	2,543.77	10,786.44	21,213.56	33.71
10-4420.5021	TELEPHONE/CABLE	52,848.66	25,217.04	67,833.00	1,373.01	29,240.42	38,592.58	43.11
10-4420.5022	WATER AND SEWER	6,224.05	3,502.27	6,000.00	0.00	2,479.52	3,520.48	41.33
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,746.18	1,465.59	2,000.00	425.00	1,241.58	758.42	62.08
10-4420.5026	MAINT & SERVICE CONTRACTS	59,768.76	38,047.80	77,659.00	(336.18)	39,869.03	37,789.97	51.34
10-4420.5027	MACHINE/EQUIPMENT REPAIR	8,042.62	3,982.46	8,500.00	(569.76)	1,302.71	7,197.29	15.33
10-4420.5041	UNIFORMS	20,246.34	8,074.03	20,715.00	497.88	3,329.97	17,385.03	16.08
10-4420.5044	CLEANING/SANITARY SUPPLY	1,768.28	697.29	1,750.00	110.92	665.89	1,084.11	38.05
10-4420.5049	MEDICAL AND LAB	3,814.46	1,309.99	4,000.00	304.64	1,337.80	2,662.20	33.45
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	1,201.43	3,300.00	0.00	801.51	2,498.49	24.29
10-4420.5064	EMPLOYEE TRAINING	10,048.02	4,681.03	8,980.00	11.62	4,073.24	4,906.76	45.36
10-4420.5065	PROFESSIONAL SERVICES	12,991.66	1,530.00	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	3,309.88	11,690.12	22.07
10-4420.5079	MISC. & CONTINGENCY EXP	2,640.36	823.25	3,250.00	3.00	641.02	2,608.98	19.72
10-4420.5081	CANINE KENNEL EXPENSES	709.25	410.16	1,000.00	0.00	375.68	624.32	37.57
Net - Dept 4420 - POLICE		(440,958.90)	(214,024.28)	(478,807.00)	(10,901.72)	(201,020.41)	(277,786.59)	

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Fund 10 - GENERAL FUND								
Dept 4510 - FIRE								
10-4510.5001	SALARIES & WAGES	1,632,792.98	754,253.51	1,684,761.00	133,115.64	781,358.44	903,402.56	46.38
10-4510.5002	OVERTIME WAGES	344,555.99	160,399.35	303,083.00	24,137.56	182,574.33	120,508.67	60.24
10-4510.5003	PART-TIME WAGES	13,286.23	4,513.35	19,748.00	0.00	2,972.20	16,775.80	15.05
10-4510.5004	FICA EXPENSE	149,150.03	69,266.97	153,581.00	11,693.04	72,198.99	81,382.01	47.01
10-4510.5005	RETIREMENT EXPENSE	304,966.34	149,651.32	345,196.00	27,019.12	165,504.67	179,691.33	47.95
10-4510.5006	GROUP HEALTH INSURANCE	261,888.06	122,522.40	279,329.00	22,162.88	134,441.06	144,887.94	48.13
10-4510.5007	WORKMEN'S COMPENSATION	70,966.30	40,681.00	87,979.00	0.00	41,194.00	46,785.00	46.82
Net - Dept 4510 - FIRE		(2,777,605.93)	(1,301,287.90)	(2,873,677.00)	(218,128.24)	(1,380,243.69)	(1,493,433.31)	
Dept 4520 - FIRE								
10-4520.5010	PRINT AND OFFICE SUPPLIES	5,794.89	3,367.35	6,500.00	352.12	1,400.08	5,099.92	21.54
10-4520.5014	MEMBERSHIP AND DUES	1,986.79	1,577.34	2,300.00	0.00	1,748.63	551.37	76.03
10-4520.5015	MEETINGS AND SEMINARS	146.66	31.33	500.00	0.00	100.96	399.04	20.19
10-4520.5016	VEHICLE, FUEL & OIL	17,932.03	9,283.91	19,000.00	23.98	7,607.00	11,393.00	40.04
10-4520.5017	VEHICLE MAINTENANCE	60,009.04	20,695.79	70,000.00	2,565.20	30,961.02	39,038.98	44.23
10-4520.5020	ELECTRIC AND GAS	48,780.90	19,621.94	44,500.00	3,085.08	16,020.08	28,479.92	36.00
10-4520.5021	TELEPHONE/CABLE	59,421.19	29,065.86	63,456.00	2,094.92	28,881.48	34,574.52	45.51
10-4520.5022	WATER AND SEWER	11,470.58	5,897.34	10,600.00	0.00	4,453.28	6,146.72	42.01
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,707.02	979.75	4,700.00	0.00	429.13	4,270.87	9.13
10-4520.5026	MAINT & SERVICE CONTRACTS	58,164.82	21,725.86	66,675.00	(135.08)	35,468.46	31,206.54	53.20
10-4520.5027	MACHINE/EQUIPMENT REPAIR	10,651.88	3,473.10	10,000.00	297.32	1,970.50	8,029.50	19.71
10-4520.5041	UNIFORMS	20,732.47	4,496.55	20,000.00	246.49	2,937.22	17,062.78	14.69
10-4520.5044	CLEANING/SANITARY SUPPLY	3,981.48	2,051.30	4,000.00	576.01	2,335.17	1,664.83	58.38
10-4520.5049	MEDICAL AND LAB	16,420.38	3,101.03	17,000.00	0.00	2,093.11	14,906.89	12.31
10-4520.5062	INSURANCE	108,073.47	47,299.00	106,771.00	0.00	58,107.00	48,664.00	54.42
10-4520.5063	RENT AND LEASES	1,300.36	602.24	2,500.00	0.00	193.76	2,306.24	7.75
10-4520.5064	EMPLOYEE TRAINING	8,156.28	4,267.21	10,000.00	365.00	9,385.21	614.79	93.85
10-4520.5065	PROFESSIONAL SERVICES	3,229.00	790.00	6,000.00	0.00	810.00	5,190.00	13.50
10-4520.5079	MISC. & CONTINGENCY EXP	5,483.32	2,934.82	6,000.00	31.66	1,878.66	4,121.34	31.31
10-4520.5080	VOLUNTEER FIRE POINTS	721.25	0.00	1,500.00	590.00	590.00	910.00	39.33
Net - Dept 4520 - FIRE		(448,163.81)	(181,261.72)	(472,002.00)	(10,092.70)	(207,370.75)	(264,631.25)	
Dept 4610 - PUBLIC WORKS								
10-4610.5001	SALARIES & WAGES	528,154.88	248,316.43	603,167.00	41,005.00	245,405.50	357,761.50	40.69
10-4610.5002	OVERTIME WAGES	17,031.11	11,968.54	13,593.00	102.63	4,880.84	8,712.16	35.91
10-4610.5004	FICA EXPENSE	41,015.66	19,635.56	47,182.00	3,079.80	18,819.40	28,362.60	39.89
10-4610.5005	RETIREMENT EXPENSE	70,130.85	36,210.93	89,800.00	5,985.28	36,441.86	53,358.14	40.58
10-4610.5006	GROUP HEALTH INSURANCE	69,076.78	33,736.62	79,164.00	5,864.44	35,186.64	43,977.36	44.45
10-4610.5007	WORKMEN'S COMPENSATION	29,608.00	16,932.00	41,721.00	0.00	17,490.00	24,231.00	41.92
Net - Dept 4610 - PUBLIC WORKS		(755,017.28)	(366,800.08)	(874,627.00)	(56,037.15)	(358,224.24)	(516,402.76)	
Dept 4620 - PUBLIC WORKS								
10-4620.5010	PRINT AND OFFICE SUPPLIES	882.72	470.37	3,000.00	0.00	179.14	2,820.86	5.97
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	29,210.70	59,000.00	0.00	28,418.89	30,581.11	48.17
10-4620.5017	VEHICLE MAINTENANCE	86,121.51	50,524.05	85,000.00	898.95	42,795.87	42,204.13	50.35

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PERIOD ENDING 12/31/2018

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

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
10-4620.5020	ELECTRIC AND GAS	75,098.71	35,051.20	86,900.00	6,596.14	33,723.53	53,176.47	38.81
10-4620.5021	TELEPHONE/CABLE	11,723.56	5,863.46	10,952.00	321.94	5,592.58	5,359.42	51.06
10-4620.5022	WATER AND SEWER	7,215.03	1,849.06	8,000.00	0.00	5,785.06	2,214.94	72.31
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,733.96	656.41	2,000.00	0.00	602.68	1,397.32	30.13
10-4620.5026	MAINT & SERVICE CONTRACTS	7,398.56	5,310.22	9,700.00	23.00	2,512.85	7,187.15	25.91
10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,036.37	1,740.95	7,000.00	0.00	1,059.12	5,940.88	15.13
10-4620.5041	UNIFORMS	9,072.02	3,741.82	9,000.00	734.36	5,098.72	3,901.28	56.65
10-4620.5044	CLEANING/SANITARY SUPPLY	1,786.94	985.94	3,500.00	0.00	894.31	2,605.69	25.55
10-4620.5049	MEDICAL AND LAB	3,305.70	1,172.88	3,500.00	179.82	967.92	2,532.08	27.65
10-4620.5054	STREET SIGNS	1,702.62	1,702.62	4,000.00	0.00	0.00	4,000.00	0.00
10-4620.5062	INSURANCE	38,315.88	18,319.00	39,754.00	0.00	22,650.00	17,104.00	56.98
10-4620.5063	RENT AND LEASES	465.16	364.11	500.00	0.00	64.90	435.10	12.98
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	102,864.62	200,000.00	10,948.40	94,418.40	105,581.60	47.21
10-4620.5067	CONTRACTED SERVICES	557.50	0.00	1,000.00	0.00	(557.50)	1,557.50	(55.75)
10-4620.5079	MISC. & CONTINGENCY EXP	105.31	105.31	1,000.00	33.02	61.60	938.40	6.16
10-4620.5089	GARBAGE CART PROCUREMENT	9,718.36	9,718.36	10,000.00	0.00	6,807.43	3,192.57	68.07
Net - Dept 4620 - PUBLIC WORKS		(512,253.53)	(269,670.91)	(546,856.00)	(19,735.63)	(251,093.62)	(295,762.38)	
Dept 4710 - BUILDING, PLANNING, & ENGINEERING								
10-4710.5001	SALARIES & WAGES	244,862.23	116,568.97	245,845.00	18,550.51	109,699.11	136,145.89	44.62
10-4710.5002	OVERTIME WAGES	559.32	353.15	1,306.00	0.00	65.00	1,241.00	4.98
10-4710.5004	FICA EXPENSE	17,800.62	8,489.00	18,907.00	1,338.65	7,962.25	10,944.75	42.11
10-4710.5005	RETIREMENT EXPENSE	31,236.87	15,854.53	35,985.00	2,700.95	15,981.70	20,003.30	44.41
10-4710.5006	GROUP HEALTH INSURANCE	40,789.64	21,152.92	42,279.00	3,416.18	20,497.08	21,781.92	48.48
10-4710.5007	WORKMEN'S COMPENSATION	2,227.00	1,278.00	2,972.00	0.00	1,310.00	1,662.00	44.08
Net - Dept 4710 - BUILDING, PLANNING, & ENGINEERIN		(337,475.68)	(163,696.57)	(347,294.00)	(26,006.29)	(155,515.14)	(191,778.86)	
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
10-4720.5010	PRINT AND OFFICE SUPPLIES	10,198.49	5,956.15	12,500.00	0.00	7,095.81	5,404.19	56.77
10-4720.5014	MEMBERSHIP AND DUES	793.78	191.78	1,000.00	0.00	163.12	836.88	16.31
10-4720.5015	MEETINGS AND SEMINARS	494.79	297.37	1,000.00	0.00	102.63	897.37	10.26
10-4720.5016	VEHICLE, FUEL & OIL	4,324.38	1,883.17	4,500.00	83.00	1,614.02	2,885.98	35.87
10-4720.5017	VEHICLE MAINTENANCE	620.90	478.36	1,000.00	0.00	0.00	1,000.00	0.00
10-4720.5020	ELECTRIC AND GAS	4,682.92	1,978.53	4,000.00	318.81	1,460.92	2,539.08	36.52
10-4720.5021	TELEPHONE/CABLE	5,053.72	2,320.05	5,352.00	305.60	2,442.16	2,909.84	45.63
10-4720.5022	WATER AND SEWER	1,579.95	796.09	1,600.00	0.00	541.62	1,058.38	33.85
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	200.36	0.00	300.00	0.00	98.86	201.14	32.95
10-4720.5026	MAINT & SERVICE CONTRACTS	9,035.38	4,493.52	7,500.00	314.00	3,725.06	3,774.94	49.67
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	136.47	500.00	0.00	0.00	500.00	0.00
10-4720.5044	CLEANING/SANITARY SUPPLY	397.66	47.88	500.00	0.00	119.57	380.43	23.91
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	4,715.50	9,539.00	0.00	4,721.50	4,817.50	49.50
10-4720.5063	RENT AND LEASES	574.37	204.45	800.00	0.00	103.24	696.76	12.91
10-4720.5064	EMPLOYEE TRAINING	1,077.28	395.52	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	500.00	19,744.47	755.53	96.31
10-4720.5079	MISC. & CONTINGENCY EXP	496.73	332.66	500.00	0.00	167.72	332.28	33.54
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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

% Fiscal Year Completed: 50.41

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Net - Dept 4720 - BUILDING, PLANNING & ENGINEERING		(54,145.54)	(24,851.50)	(72,991.00)	(1,521.45)	(42,100.70)	(30,890.30)	
Dept 4810 - RECREATION								
10-4810.5001	SALARIES & WAGES	347,795.95	162,239.06	359,585.00	28,749.41	169,393.30	190,191.70	47.11
10-4810.5002	OVERTIME WAGES	5,843.12	4,382.72	18,226.00	22.06	1,253.03	16,972.97	6.87
10-4810.5003	PART-TIME WAGES	195,656.78	93,047.88	217,400.00	10,930.43	89,494.68	127,905.32	41.17
10-4810.5004	FICA EXPENSE	40,799.68	19,165.90	45,534.00	2,944.35	19,390.92	26,143.08	42.59
10-4810.5005	RETIREMENT EXPENSE	47,592.79	23,864.17	57,921.00	4,458.64	26,242.74	31,678.26	45.31
10-4810.5006	GROUP HEALTH INSURANCE	55,369.23	28,280.70	65,256.00	5,260.92	31,571.52	33,684.48	48.38
10-4810.5007	WORKMEN'S COMPENSATION	10,929.00	6,202.00	13,699.00	0.00	6,522.00	7,177.00	47.61
Net - Dept 4810 - RECREATION		(703,986.55)	(337,182.43)	(777,621.00)	(52,365.81)	(343,868.19)	(433,752.81)	
Dept 4820 - RECREATION								
10-4820.5010	PRINT AND OFFICE SUPPLIES	9,543.67	5,463.88	10,500.00	2,124.21	5,901.91	4,598.09	56.21
10-4820.5014	MEMBERSHIP AND DUES	1,328.49	81.83	1,600.00	0.00	18.12	1,581.88	1.13
10-4820.5015	MEETINGS AND SEMINARS	1,331.95	932.95	2,000.00	0.00	997.24	1,002.76	49.86
10-4820.5016	VEHICLE, FUEL & OIL	3,218.29	1,737.93	4,000.00	0.00	1,280.82	2,719.18	32.02
10-4820.5017	VEHICLE MAINTENANCE	1,617.27	1,081.23	2,000.00	0.00	870.40	1,129.60	43.52
10-4820.5020	ELECTRIC AND GAS	39,279.61	17,262.15	37,000.00	3,299.93	13,900.02	23,099.98	37.57
10-4820.5021	TELEPHONE/CABLE	17,845.61	9,538.55	17,000.00	870.47	8,133.27	8,866.73	47.84
10-4820.5022	WATER AND SEWER	3,702.29	1,785.55	4,240.00	0.00	1,622.99	2,617.01	38.28
10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,296.19	943.75	1,800.00	0.00	564.25	1,235.75	31.35
10-4820.5026	MAINT & SERVICE CONTRACTS	34,107.57	18,654.91	38,600.00	(4,146.50)	13,144.06	25,455.94	34.05
10-4820.5027	MACHINE/EQUIPMENT REPAIR	349.87	7.36	2,500.00	0.00	97.89	2,402.11	3.92
10-4820.5041	UNIFORMS	1,402.99	68.79	1,950.00	0.00	0.00	1,950.00	0.00
10-4820.5044	CLEANING/SANITARY SUPPLY	4,952.79	2,680.47	4,750.00	23.41	1,388.90	3,361.10	29.24
10-4820.5049	MEDICAL AND LAB	675.03	244.92	800.00	70.71	164.46	635.54	20.56
10-4820.5062	INSURANCE	42,039.00	18,414.00	44,310.00	4,408.00	23,078.00	21,232.00	52.08
10-4820.5063	RENT AND LEASES	1,900.31	1,398.98	3,700.00	227.23	759.39	2,940.61	20.52
10-4820.5064	EMPLOYEE TRAINING	1,860.24	924.03	2,300.00	0.00	52.25	2,247.75	2.27
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	1,605.41	3,500.00	244.25	2,339.76	1,160.24	66.85
Net - Dept 4820 - RECREATION		(169,867.86)	(82,826.69)	(182,665.00)	(7,121.71)	(74,313.73)	(108,351.27)	
Dept 4830 - RECREATION								
10-4830.5088	5 & UNDER GROUPS	589.57	67.40	750.00	0.00	63.04	686.96	8.41
10-4830.5091	PROGRAMS	2,854.93	1,312.72	3,000.00	0.00	1,730.30	1,269.70	57.68
10-4830.5092	SPECIAL ACTIVITIES/EVENTS	23,073.58	11,298.14	24,500.00	1,118.09	11,555.79	12,944.21	47.17
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	776.73	2,000.00	0.00	621.25	1,378.75	31.06
10-4830.5096	MIDDLE SCHOOL DANCES	2,371.12	0.00	0.00	0.00	0.00	0.00	0.00
10-4830.5097	ADULT SPORTS	12,192.43	8,742.21	14,000.00	3,600.64	6,983.63	7,016.37	49.88
10-4830.5098	YOUTH SPORTS	33,063.05	8,885.88	35,000.00	0.00	4,628.90	30,371.10	13.23
10-4830.5099	KEENAGERS	3,111.63	2,086.87	3,000.00	320.97	1,274.15	1,725.85	42.47
Net - Dept 4830 - RECREATION		(90,028.84)	(37,577.36)	(96,750.00)	(5,039.70)	(33,387.46)	(63,362.54)	
Dept 4910 - JUDICIAL AND LEGAL								
10-4910.5001	SALARIES & WAGES	67,225.05	32,067.16	67,114.00	5,225.55	31,246.86	35,867.14	46.56

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Fund 10 - GENERAL FUND								
10-4910.5002	OVERTIME WAGES	5,343.67	5,202.22	3,070.00	380.04	1,068.87	2,001.13	34.82
10-4910.5003	PART-TIME SALARIES	15,441.92	7,046.96	18,000.00	1,153.84	8,604.96	9,395.04	47.81
10-4910.5004	FICA EXPENSE	6,502.87	3,242.07	6,746.00	505.33	3,063.08	3,682.92	45.41
10-4910.5005	RETIREMENT EXPENSE	10,813.76	5,739.25	12,840.00	984.17	5,958.63	6,881.37	46.41
10-4910.5006	GROUP HEALTH INSURANCE	6,248.28	3,081.60	6,510.00	527.78	3,166.68	3,343.32	48.64
10-4910.5007	WORKMEN'S COMPENSATION	231.00	132.00	312.00	0.00	136.00	176.00	43.59
Net - Dept 4910 - JUDICIAL AND LEGAL		(111,806.55)	(56,511.26)	(114,592.00)	(8,776.71)	(53,245.08)	(61,346.92)	
Dept 4920 - JUDICIAL AND LEGAL								
10-4920.5010	PRINT AND OFFICE SUPPLIES	4,071.92	2,251.57	4,500.00	50.63	2,252.50	2,247.50	50.06
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	185.00	615.00	23.13
10-4920.5021	TELEPHONE/CABLE	3,923.49	1,841.53	3,450.00	301.92	2,017.06	1,432.94	58.47
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,024.13	0.00	800.00	0.00	585.04	214.96	73.13
10-4920.5026	MAINT & SERVICE CONTRACTS	3,475.40	384.36	6,800.00	0.00	1,167.95	5,632.05	17.18
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	0.00	783.80	1,216.20	39.19
10-4920.5065	PROFESSIONAL SERVICES	127,954.16	31,567.00	125,000.00	6,087.40	29,714.65	95,285.35	23.77
10-4920.5079	MISC. & CONTINGENCY	831.46	282.19	850.00	411.52	760.19	89.81	89.43
Net - Dept 4920 - JUDICIAL AND LEGAL		(144,589.97)	(37,067.58)	(145,013.00)	(6,851.47)	(37,773.31)	(107,239.69)	
Dept 5710 - PARKING METER								
10-5710.5002	OVERTIME WAGES	1,300.27	827.51	3,421.00	0.00	159.88	3,261.12	4.67
10-5710.5003	PART-TIME WAGES	80,480.39	25,534.39	117,451.00	2,449.25	54,246.73	63,204.27	46.19
10-5710.5004	FICA EXPENSE	6,259.05	2,019.74	9,247.00	187.35	4,166.16	5,080.84	45.05
10-5710.5005	RETIREMENT EXPENSE	1,073.08	19.17	0.00	0.00	995.74	(995.74)	100.00
10-5710.5006	GROUP HEALTH INSURANCE	35.04	35.04	0.00	0.00	0.00	0.00	0.00
10-5710.5007	WORKERS COMPENSATION	3,977.00	2,758.00	6,507.00	0.00	1,682.00	4,825.00	25.85
Net - Dept 5710 - PARKING METER		(93,124.83)	(31,193.85)	(136,626.00)	(2,636.60)	(61,250.51)	(75,375.49)	
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		10,595,980.46	3,305,157.80	11,343,798.00	550,841.47	2,989,654.43	8,354,143.57	26.35
TOTAL EXPENDITURES		10,525,095.90	4,706,475.72	11,343,798.00	647,893.79	4,818,620.10	6,525,177.90	42.48
NET OF REVENUES & EXPENDITURES		70,884.56	(1,401,317.92)	0.00	(97,052.32)	(1,828,965.67)	1,828,965.67	100.00

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 20 - CAPITAL PROJECTS FUND								
Dept 3450 - REBATES								
20-3450.4111	GRANT INCOME	0.00	0.00	513,000.00	0.00	500,000.00	13,000.00	97.47
Net - Dept 3450 - REBATES		0.00	0.00	513,000.00	0.00	500,000.00	13,000.00	
Dept 3500 - MISCELLANEOUS								
20-3500.4501	MISCELLANEOUS REVENUE	1,196,945.34	75,000.00	0.00	0.00	5,309.75	(5,309.75)	100.00
20-3500.4505	INTEREST INCOME	48,915.71	22,002.11	40,000.00	6,813.02	36,978.68	3,021.32	92.45
Net - Dept 3500 - MISCELLANEOUS		1,245,861.05	97,002.11	40,000.00	6,813.02	42,288.43	(2,288.43)	
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
Net - Dept 3860 - PROCEEDS FROM MUNICIPAL LEASES		0.00	0.00	849,500.00	0.00	0.00	849,500.00	
Dept 3900 - OPERATING TRANSFERS								
20-3900.4901	OPERATING TRANSFERS IN	1,127,848.36	450,000.00	218,321.00	0.00	0.00	218,321.00	0.00
Net - Dept 3900 - OPERATING TRANSFERS		1,127,848.36	450,000.00	218,321.00	0.00	0.00	218,321.00	
Dept 4140 - GENERAL GOVERNMENT								
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	8,539.16	2,594.00	10,000.00	0.00	484.91	9,515.09	4.85
20-4140.5026	MAINT & SERVICE CONTRACTS	243.50	0.00	18,300.00	0.00	7,206.00	11,094.00	39.38
20-4140.5065	PROFESSIONAL SERVICES	15,246.90	15,246.90	18,000.00	0.00	0.00	18,000.00	0.00
20-4140.5085	CAPITAL OUTLAY	184,334.35	86,035.00	53,000.00	0.00	0.00	53,000.00	0.00
Net - Dept 4140 - GENERAL GOVERNMENT		(208,363.91)	(103,875.90)	(99,300.00)	0.00	(7,690.91)	(91,609.09)	
Dept 4440 - POLICE								
20-4440.5017	VEHICLE MAINTENANCE	3,629.46	3,629.46	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	(6,023.94)	(5,045.27)	12,545.27	(67.27)
20-4440.5026	MAINT & SERVICE CONTRACTS	3,209.31	0.00	186,496.00	6,539.06	11,776.58	174,719.42	6.31
20-4440.5085	CAPITAL OUTLAY	67,236.87	8,849.34	168,000.00	0.00	0.00	168,000.00	0.00
Net - Dept 4440 - POLICE		(80,051.99)	(12,478.80)	(361,996.00)	(515.12)	(6,731.31)	(355,264.69)	
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	4,897.00	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	(2,273.88)	(2,273.88)	29,273.88	(8.42)
20-4540.5026	MAINT & SERVICE CONTRACTS	11,168.32	0.00	255,958.00	6,539.07	10,093.73	245,864.27	3.94
20-4540.5063	RENT AND LEASES	0.00	0.00	0.00	0.00	5,152.82	(5,152.82)	100.00
20-4540.5065	PROFESSIONAL SERVICES	5,295.75	168.00	0.00	0.00	768.00	(768.00)	100.00
20-4540.5085	CAPITAL OUTLAY	34,189.35	34,189.35	879,500.00	0.00	0.00	879,500.00	0.00
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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 20 - CAPITAL PROJECTS FUND								
Net - Dept 4540 - FIRE		(70,500.24)	(35,725.35)	(1,314,406.00)	(4,265.19)	(13,740.67)	(1,300,665.33)	
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	336,690.49	0.00	0.00	540,503.52	(540,503.52)	100.00
20-4640.5085	CAPITAL OUTLAY	435,482.20	436,224.21	1,461,104.00	0.00	261,879.59	1,199,224.41	17.92
20-4640.5086	DRAINAGE EXPENSE CONTINGENCIES	143,205.00	95,083.50	657,038.00	0.00	437.50	656,600.50	0.07
Net - Dept 4640 - PUBLIC WORKS		(1,514,797.90)	(867,998.20)	(2,250,642.00)	0.00	(802,820.61)	(1,447,821.39)	
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
Net - Dept 4740 - BUILDING, PLANNING, & ENGINEERIN		(26,190.70)	0.00	(18,300.00)	0.00	827.80	(19,127.80)	
Dept 4840 - RECREATION								
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	30,984.48	7,388.02	31,000.00	0.00	0.00	31,000.00	0.00
20-4840.5026	MAINT & SERVICE CONTRACTS	14,236.00	14,236.00	92,000.00	0.00	55,270.94	36,729.06	60.08
20-4840.5085	CAPITAL OUTLAY	41,287.50	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 4840 - RECREATION		(86,507.98)	(21,624.02)	(123,000.00)	0.00	(55,270.94)	(67,729.06)	
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		2,373,709.41	547,002.11	1,620,821.00	6,813.02	542,288.43	1,078,532.57	33.46
TOTAL EXPENDITURES		1,986,412.72	1,041,702.27	4,167,644.00	4,780.31	885,426.64	3,282,217.36	21.25
NET OF REVENUES & EXPENDITURES		387,296.69	(494,700.16)	(2,546,823.00)	2,032.71	(343,138.21)	(2,203,684.79)	13.47

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Dept 3450 - REBATES								
30-3450.4105	ACCOM. FEE REVENUE	1,069,429.45	531,889.51	996,000.00	63,444.41	505,113.92	490,886.08	50.71
30-3450.4106	COUNTY ACC. FEE REVENUE	437,000.00	327,750.00	510,000.00	0.00	381,000.00	129,000.00	74.71
Net - Dept 3450 - REBATES		1,506,429.45	859,639.51	1,506,000.00	63,444.41	886,113.92	619,886.08	
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	8,265.92	17,000.00	3,072.71	16,676.91	323.09	98.10
Net - Dept 3500 - MISCELLANEOUS		27,103.66	8,265.92	23,250.00	3,072.71	19,846.91	3,403.09	
Dept 3900 - OPERATING TRANSFERS								
30-3900.5901	OPERATING TRANSFERS OUT	(592,900.00)	(529,900.00)	(661,621.00)	0.00	0.00	(661,621.00)	0.00
Net - Dept 3900 - OPERATING TRANSFERS		(592,900.00)	(529,900.00)	(661,621.00)	0.00	0.00	(661,621.00)	
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	3,981.60	6,821.00	3,410.40	3,410.40	3,410.60	50.00
30-4120.5013	BANK SERVICE CHARGES	20.00	20.00	0.00	0.00	0.00	0.00	0.00
30-4120.5020	ELECTRIC AND GAS	387.96	173.92	400.00	29.92	125.42	274.58	31.36
30-4120.5026	MAINT & SERVICE CONTRACTS	12,671.50	24.00	28,500.00	0.00	24.00	28,476.00	0.08
30-4120.5054	STREET SIGNS	23,133.17	8,134.05	80,000.00	0.00	13,679.57	66,320.43	17.10
30-4120.5065	PROFESSIONAL SERVICES	382.63	382.63	560.00	0.00	0.00	560.00	0.00
30-4120.5079	MISCELLANEOUS	15,745.81	6,441.20	16,000.00	0.00	8,401.78	7,598.22	52.51
Net - Dept 4120 - GENERAL GOVERNMENT		(128,304.27)	(19,157.40)	(204,281.00)	(3,440.32)	(25,641.17)	(178,639.83)	
Dept 4420 - POLICE								
30-4420.5021	TELEPHONE/CABLE	5,006.02	2,303.50	7,100.00	0.00	2,190.80	4,909.20	30.86
30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,879.56	0.00	4,800.00	3,299.00	3,299.00	1,501.00	68.73
30-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	93,248.00	0.00	300.00	92,948.00	0.32
30-4420.5067	CONTRACTED SERVICES	19,310.00	9,070.00	22,000.00	0.00	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
Net - Dept 4420 - POLICE		(99,253.26)	(11,373.50)	(268,148.00)	(3,299.00)	(14,979.80)	(253,168.20)	
Dept 4520 - FIRE								
30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	11,500.00	0.00	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
Net - Dept 4520 - FIRE		(14.44)	0.00	(178,479.00)	0.00	(5,264.99)	(173,214.01)	
Dept 4620 - PUBLIC WORKS								
30-4620.5026	MAINT & SERVICE CONTRACTS	20,021.22	9,939.22	53,750.00	975.00	8,263.53	45,486.47	15.37
30-4620.5054	STREET SIGNS	1,834.04	254.36	5,000.00	0.00	0.00	5,000.00	0.00

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 30 - ACCOMMODATIONS FEE FUND								
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	26,317.53	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	325,595.16	256,506.84	55.93
Net - Dept 4620 - PUBLIC WORKS		(382,656.18)	(36,511.11)	(671,352.00)	(975.00)	(333,858.69)	(337,493.31)	
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
Net - Dept 4820 - RECREATION		(3,316.85)	0.00	(50,000.00)	0.00	(6,617.72)	(43,382.28)	
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
30-5620.5010	PRINT AND OFFICE SUPPLIES	15,021.18	171.28	24,300.00	0.00	12,011.70	12,288.30	49.43
30-5620.5013	BANK SERVICE CHARGES	26,582.44	17,448.43	28,000.00	164.66	20,743.46	7,256.54	74.08
30-5620.5020	ELECTRIC AND GAS	44,953.11	20,669.03	43,400.00	3,524.91	16,882.35	26,517.65	38.90
30-5620.5021	TELEPHONE/CABLE	3,385.75	1,524.84	12,400.00	0.00	1,396.80	11,003.20	11.26
30-5620.5022	WATER AND SEWER	4,538.55	1,992.11	3,300.00	0.00	2,555.82	744.18	77.45
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,395.44	2,163.69	3,000.00	0.00	1,795.86	1,204.14	59.86
30-5620.5026	MAINT & SERVICE CONTRACTS	34,348.35	21,837.58	33,500.00	0.00	16,879.72	16,620.28	50.39
30-5620.5027	MACHINE/EQUIPMENT REPAIR	11,831.62	11,298.61	13,520.00	0.00	87.65	13,432.35	0.65
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	1,493.29	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	2,955.22	30,800.00	16,977.91	21,239.68	9,560.32	68.96
30-5620.5067	CONTRACTED SERVICES	10,600.00	4,400.00	11,800.00	0.00	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
Net - Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		(210,269.35)	(86,762.68)	(263,092.00)	(20,667.48)	(97,433.79)	(165,658.21)	
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		940,633.11	338,005.43	867,629.00	66,517.12	905,960.83	(38,331.83)	104.42
TOTAL EXPENDITURES		823,814.35	153,804.69	1,635,352.00	28,381.80	483,796.16	1,151,555.84	29.58
NET OF REVENUES & EXPENDITURES		116,818.76	184,200.74	(767,723.00)	38,135.32	422,164.67	(1,189,887.67)	54.99

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 35 - HOSPITALITY TAX FUND								
Dept 3450 - REBATES								
35-3450.4108	HOSPITALITY TAX	785,451.60	349,740.68	770,000.00	38,439.56	352,089.92	417,910.08	45.73
Net - Dept 3450 - REBATES		785,451.60	349,740.68	770,000.00	38,439.56	352,089.92	417,910.08	
Dept 3500 - MISCELLANEOUS								
35-3500.4504	SALE OF ASSETS	0.00	0.00	0.00	0.00	915.00	(915.00)	100.00
35-3500.4505	INTEREST INCOME	10,476.21	4,130.46	8,000.00	1,860.06	10,095.72	(2,095.72)	126.20
Net - Dept 3500 - MISCELLANEOUS		10,476.21	4,130.46	8,000.00	1,860.06	11,010.72	(3,010.72)	
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
Net - Dept 3900 - OPERATING TRANSFERS		(261,330.00)	(134,636.00)	(530,651.00)	0.00	0.00	(530,651.00)	
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
Net - Dept 4120 - GENERAL GOVERNMENT		(134,180.42)	(11,590.21)	(138,094.00)	0.00	(10,546.81)	(127,547.19)	
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	16,176.21	26,500.00	7,739.78	7,739.78	18,760.22	29.21
Net - Dept 4420 - POLICE		(16,176.21)	(16,176.21)	(30,500.00)	(7,739.78)	(7,739.78)	(22,760.22)	
Dept 4520 - FIRE								
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	27,758.10	3,610.08	35,000.00	0.00	13,060.35	21,939.65	37.32
35-4520.5085	CAPITAL OUTLAY	40,057.96	40,057.96	15,000.00	0.00	0.00	15,000.00	0.00
Net - Dept 4520 - FIRE		(67,816.06)	(43,668.04)	(50,000.00)	0.00	(13,060.35)	(36,939.65)	
Dept 4620 - PUBLIC WORKS								
35-4620.5026	MAINT & SERVICE CONTRACTS	96,846.79	35,830.20	193,800.00	3,930.22	34,074.83	159,725.17	17.58
35-4620.5067	CONTRACTED SERVICES	12,060.00	5,025.00	70,000.00	1,005.00	32,917.02	37,082.98	47.02
Net - Dept 4620 - PUBLIC WORKS		(108,906.79)	(40,855.20)	(263,800.00)	(4,935.22)	(66,991.85)	(196,808.15)	
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
35-4720.5013	BANK SERVICE CHARGES	16.00	16.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 4720 - BUILDING, PLANNING & ENGINEERING		(16.00)	(16.00)	0.00	0.00	0.00	0.00	

Dept 4820 - RECREATION

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		NORM	(ABNORM)	NORM	(ABNORM)		INCR	(DECR)	NORM	(ABNORM)	NORM	(ABNORM)	
Fund 35 - HOSPITALITY TAX FUND													
35-4820.5085	CAPITAL OUTLAY		0.00		0.00	5,000.00		0.00		0.00		5,000.00	0.00
Net - 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		534.05		21,556.96		11,443.04	65.32
Net - Dept 4830 - RECREATION			0.00		0.00	(33,000.00)		(534.05)		(21,556.96)		(11,443.04)	
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM													
35-5620.5085	CAPITAL OUTLAY		0.00		(250.00)	0.00		0.00		0.00		0.00	0.00
Net - Dept 5620 - FRONT BEACH/PUBLIC RESTROOM			0.00		250.00	0.00		0.00		0.00		0.00	
Fund 35 - HOSPITALITY TAX FUND:													
TOTAL REVENUES			534,597.81		219,235.14	247,349.00		40,299.62		363,100.64		(115,751.64)	146.80
TOTAL EXPENDITURES			327,095.48		112,055.66	520,394.00		13,209.05		119,895.75		400,498.25	23.04
NET OF REVENUES & EXPENDITURES			207,502.33		107,179.48	(273,045.00)		27,090.57		243,204.89		(516,249.89)	89.07

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Fund 40 - VOLUNTEER FIRE DEPT								
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
Net - Dept 3450 - REBATES		148,223.57	148,223.57	148,000.00	0.00	142,607.62	5,392.38	
Dept 3500 - MISCELLANEOUS								
40-3500.4505	INTEREST INCOME	20.11	11.41	25.00	1.25	11.01	13.99	44.04
Net - Dept 3500 - MISCELLANEOUS		20.11	11.41	25.00	1.25	11.01	13.99	
Dept 4520 - FIRE								
40-4520.5013	BANK SERVICE CHARGES	48.00	24.00	50.00	4.00	24.00	26.00	48.00
40-4520.5014	MEMBERSHIP AND DUES	4,381.12	4,381.12	5,000.00	0.00	5,693.04	(693.04)	113.86
40-4520.5021	TELEPHONE/CABLE	2,788.37	1,035.40	2,000.00	276.27	1,771.61	228.39	88.58
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	0.00	442.99	2,557.01	14.77
40-4520.5062	INSURANCE	154,096.86	143,887.18	134,975.00	1,159.17	164,175.23	(29,200.23)	121.63
40-4520.5079	MISCELLANEOUS	1,276.08	735.16	2,000.00	261.56	482.48	1,517.52	24.12
Net - Dept 4520 - FIRE		(162,590.43)	(150,062.86)	(148,025.00)	(1,701.00)	(172,589.35)	24,564.35	
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		148,243.68	148,234.98	148,025.00	1.25	142,618.63	5,406.37	96.35
TOTAL EXPENDITURES		162,590.43	150,062.86	148,025.00	1,701.00	172,589.35	(24,564.35)	116.59
NET OF REVENUES & EXPENDITURES		(14,346.75)	(1,827.88)	0.00	(1,699.75)	(29,970.72)	29,970.72	100.00

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 50 - ACCOMMODATIONS TAX								
Dept 3450 - REBATES								
50-3450.4105	ACCOMMODATION TAX-RELATED	1,205,838.32	518,027.54	1,192,750.00	0.00	546,269.37	646,480.63	45.80
50-3450.4107	ACCOMMODATION TAX-PROMO	556,540.76	239,089.63	550,500.00	0.00	252,124.32	298,375.68	45.80
Net - Dept 3450 - REBATES		1,762,379.08	757,117.17	1,743,250.00	0.00	798,393.69	944,856.31	
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	0.00	2,130.00	4,120.00	34.08
50-3500.4505	INTEREST INCOME	23,956.19	9,688.22	20,000.00	2,600.55	14,837.60	5,162.40	74.19
Net - Dept 3500 - MISCELLANEOUS		35,386.19	9,688.22	26,250.00	2,600.55	16,967.60	9,282.40	
Dept 3900 - OPERATING TRANSFERS								
50-3900.5901	OPERATING TRANSFERS OUT	(768,513.40)	(329,337.00)	(589,519.00)	0.00	0.00	(589,519.00)	0.00
Net - Dept 3900 - OPERATING TRANSFERS		(768,513.40)	(329,337.00)	(589,519.00)	0.00	0.00	(589,519.00)	
Dept 4120 - GENERAL GOVERNMENT								
50-4120.5013	BANK SERVICE CHARGES	33.66	33.66	0.00	0.00	0.00	0.00	0.00
50-4120.5022	WATER AND SEWER	739.66	270.47	600.00	0.00	45.64	554.36	7.61
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	11,663.48	85,000.00	0.00	24,892.58	60,107.42	29.29
50-4120.5079	MISCELLANEOUS	114.45	114.45	3,000.00	0.00	0.00	3,000.00	0.00
50-4120.5085	CAPITAL OUTLAY	4,084.06	1,534.41	10,000.00	0.00	0.00	10,000.00	0.00
50-4120.5090	TOURISM PROMOTION EXP	579,047.53	253,785.90	576,500.00	504.08	262,774.88	313,725.12	45.58
Net - Dept 4120 - GENERAL GOVERNMENT		(633,167.50)	(269,764.97)	(687,600.00)	(504.08)	(287,713.10)	(399,886.90)	
Dept 4420 - POLICE								
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,868.39	945.55	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	0.00	27,092.78	172,907.22	13.55
Net - Dept 4420 - POLICE		(49,284.94)	(945.55)	(303,248.00)	0.00	(31,842.78)	(271,405.22)	
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	12,111.84	100,867.16	10.72
50-4520.5085	CAPITAL OUTLAY	55,587.35	55,587.35	49,000.00	14,589.63	22,596.68	26,403.32	46.12
Net - Dept 4520 - FIRE		(75,231.76)	(55,587.35)	(161,979.00)	(14,589.63)	(34,708.52)	(127,270.48)	
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	7,540.74	15,000.00	3,434.31	3,434.31	11,565.69	22.90
50-4620.5085	CAPITAL OUTLAY	4,660.85	0.00	244,602.00	0.00	148,754.96	95,847.04	60.82

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 50 - ACCOMMODATIONS TAX								
Net - Dept 4620 - PUBLIC WORKS		(18,549.74)	(7,540.74)	(288,352.00)	(3,434.31)	(152,189.27)	(136,162.73)	
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	30,239.00	44,000.00	0.00	0.00	44,000.00	0.00
Net - Dept 4820 - RECREATION		(40,382.08)	(30,239.00)	(44,000.00)	0.00	0.00	(44,000.00)	
Dept 4830 - RECREATION								
50-4830.5092	SPECIAL ACTIVITIES	45,564.00	26,334.91	16,000.00	0.00	104.81	15,895.19	0.66
Net - Dept 4830 - RECREATION		(45,564.00)	(26,334.91)	(16,000.00)	0.00	(104.81)	(15,895.19)	
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
50-5620.5020	ELECTRIC AND GAS	641.36	260.39	950.00	85.95	209.35	740.65	22.04
50-5620.5022	WATER AND SEWER	9,320.51	5,105.35	15,000.00	0.00	4,817.01	10,182.99	32.11
50-5620.5026	MAINT & SERVICE CONTRACTS	4,917.46	3,367.94	20,000.00	0.00	1,202.82	18,797.18	6.01
50-5620.5044	CLEANING/SANITARY SUPPLY	5,656.09	3,703.44	8,000.00	0.00	3,452.21	4,547.79	43.15
50-5620.5062	INSURANCE	5,003.00	896.00	4,170.00	2,206.00	4,228.00	(58.00)	101.39
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	73,272.11	161,000.00	4,313.34	62,220.26	98,779.74	38.65
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	57,410.09	12,589.91	82.01
Net - Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		(534,035.45)	(90,831.57)	(281,690.00)	(6,605.29)	(133,539.74)	(148,150.26)	
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,029,251.87	437,468.39	1,179,981.00	2,600.55	815,361.29	364,619.71	69.10
TOTAL EXPENDITURES		1,396,215.47	481,244.09	1,782,869.00	25,133.31	640,098.22	1,142,770.78	35.90
NET OF REVENUES & EXPENDITURES		(366,963.60)	(43,775.70)	(602,888.00)	(22,532.76)	175,263.07	(778,151.07)	29.07

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 55 - BEACH RESTORATION FUND								
Dept 3450 - REBATES								
55-3450.4028	DONATIONS OF CASH	5,033,264.80	100.00	0.00	0.00	0.00	0.00	0.00
55-3450.4111	GRANT REVENUE	6,891,938.71	2,982,603.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 3450 - REBATES		11,925,203.51	2,982,703.00	0.00	0.00	0.00	0.00	
Dept 3500 - MISCELLANEOUS								
55-3500.4505	INTEREST	51,554.52	33,976.58	0.00	387.29	1,799.91	(1,799.91)	100.00
Net - Dept 3500 - MISCELLANEOUS		51,554.52	33,976.58	0.00	387.29	1,799.91	(1,799.91)	
Dept 3900 - OPERATING TRANSFERS								
55-3900.4901	OPERATING TRANSFERS IN	2,150,707.08	40,843.59	0.00	0.00	0.00	0.00	0.00
Net - Dept 3900 - OPERATING TRANSFERS		2,150,707.08	40,843.59	0.00	0.00	0.00	0.00	
Dept 4120 - GENERAL GOVERNMENT								
55-4120.5013	BANK SERVICE CHARGES	112.00	43.00	0.00	4.00	24.00	(24.00)	100.00
55-4120.5065	PROFESSIONAL SERVICES	4,914.48	4,458.48	0.00	0.00	0.00	0.00	0.00
55-4120.5087	BEACH NOURISHMENT	13,876,199.16	94,390.08	0.00	0.00	36,036.80	(36,036.80)	100.00
Net - Dept 4120 - GENERAL GOVERNMENT		(13,881,225.64)	(98,891.56)	0.00	(4.00)	(36,060.80)	36,060.80	
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		14,127,465.11	3,057,523.17	0.00	387.29	1,799.91	(1,799.91)	100.00
TOTAL EXPENDITURES		13,881,225.64	98,891.56	0.00	4.00	36,060.80	(36,060.80)	100.00
NET OF REVENUES & EXPENDITURES		246,239.47	2,958,631.61	0.00	383.29	(34,260.89)	34,260.89	100.00

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		NORM	(ABNORM)	NORM	(ABNORM)			NORM	(ABNORM)	NORM	(ABNORM)					
Fund 58 - BEACH PRESERVATION FEE FUND																
Dept 3450 - REBATES																
58-3450.4105	BEACH PRESERVATION FEE	1,069,429.44		531,889.49		996,000.00	63,444.40	505,113.91		490,886.09		50.71				
Net - Dept 3450 - REBATES		1,069,429.44		531,889.49		996,000.00	63,444.40	505,113.91		490,886.09						
Dept 3500 - MISCELLANEOUS																
58-3500.4505	INTEREST INCOME	23,869.06		11,437.12		24,000.00	2,064.81	11,207.05		12,792.95		46.70				
Net - Dept 3500 - MISCELLANEOUS		23,869.06		11,437.12		24,000.00	2,064.81	11,207.05		12,792.95						
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				
Net - Dept 3900 - OPERATING TRANSFERS		(1,747,067.53)		0.00		0.00	0.00	0.00		0.00						
Dept 4120 - GENERAL GOVERNMENT																
58-4120.5026	MAINT & SERVICE CONTRACTS	0.00		0.00		25,000.00	0.00	16,610.00		8,390.00		66.44				
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		1,200.00		155,000.00	0.00	4,847.15		150,152.85		3.13				
Net - Dept 4120 - GENERAL GOVERNMENT		(275,000.00)		(1,200.00)		(465,000.00)	0.00	(21,457.15)		(443,542.85)						
Fund 58 - BEACH PRESERVATION FEE FUND:																
TOTAL REVENUES		(653,769.03)		543,326.61		1,020,000.00	65,509.21	516,320.96		503,679.04		50.62				
TOTAL EXPENDITURES		275,000.00		1,200.00		465,000.00	0.00	21,457.15		443,542.85		4.61				
NET OF REVENUES & EXPENDITURES		(928,769.03)		542,126.61		555,000.00	65,509.21	494,863.81		60,136.19		89.16				

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Dept 3450 - REBATES								
60-3450.4111	GRANT INCOME	343,816.52	637.50	0.00	0.00	0.00	0.00	0.00
Net - Dept 3450 - REBATES		343,816.52	637.50	0.00	0.00	0.00	0.00	
Dept 3500 - MISCELLANEOUS								
60-3500.4501	MISCELLANEOUS	(3,862.97)	(3,862.97)	0.00	0.00	0.00	0.00	0.00
60-3500.4505	INTEREST INCOME	29,661.69	13,284.07	25,000.00	4,328.31	23,492.11	1,507.89	93.97
Net - Dept 3500 - MISCELLANEOUS		25,798.72	9,421.10	25,000.00	4,328.31	23,492.11	1,507.89	
Dept 4120 - GENERAL GOVERNMENT								
60-4120.5045	STORM PREPARATION/CLEANUP	355,354.31	347,674.81	5,000.00	0.00	21,341.29	(16,341.29)	426.83
60-4120.5058	HURRICANE BUILDING COSTS	402.59	402.59	0.00	0.00	0.00	0.00	0.00
60-4120.5079	MISCELLANEOUS	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	100.00
Net - Dept 4120		(355,756.90)	(348,077.40)	(5,000.00)	0.00	(26,341.29)	21,341.29	
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		369,615.24	10,058.60	25,000.00	4,328.31	23,492.11	1,507.89	93.97
TOTAL EXPENDITURES		355,756.90	348,077.40	5,000.00	0.00	26,341.29	(21,341.29)	526.83
NET OF REVENUES & EXPENDITURES		13,858.34	(338,018.80)	20,000.00	4,328.31	(2,849.18)	22,849.18	14.25

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		NORM	(ABNORM)	NORM	(ABNORM)		INCR	(DECR)	NORM	(ABNORM)	NORM	(ABNORM)				
Fund 61 - FEDERAL NARCOTICS FUND																
Dept 3500 - MISCELLANEOUS																
61-3500.4505	INTEREST		0.12		0.12	0.00		0.00		0.00		0.00	0.00			
Net - Dept 3500 - MISCELLANEOUS			0.12		0.12	0.00		0.00		0.00		0.00				
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		357.81	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			
Net - Dept 4320 - POLICE NARCOTICS UNIT			(6,662.04)		(369.81)	0.00		0.00		751.00		(751.00)				
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		369.81	0.00		0.00		(751.00)		751.00	100.00			
NET OF REVENUES & EXPENDITURES			(6,661.92)		(369.69)	0.00		0.00		751.00		(751.00)	100.00			

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GL NUMBER	DESCRIPTION	NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 62 - STATE NARCOTICS FUND								
Dept 3500 - MISCELLANEOUS								
62-3500.4505	INTEREST	0.18	0.18	0.00	0.00	0.00	0.00	0.00
Net - Dept 3500 - MISCELLANEOUS		0.18	0.18	0.00	0.00	0.00	0.00	
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	346.63	0.00	228.40	228.40	(228.40)	100.00
62-4320.5079	MISCELLANEOUS	3,090.79	47.01	0.00	0.00	(721.84)	721.84	100.00
Net - Dept 4320 - POLICE NARCOTICS UNIT		(3,449.42)	(405.64)	0.00	(228.40)	493.44	(493.44)	
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	405.64	0.00	228.40	(493.44)	493.44	100.00
NET OF REVENUES & EXPENDITURES		(3,449.24)	(405.46)	0.00	(228.40)	493.44	(493.44)	100.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2018 NORM (ABNORM)	YTD BALANCE 12/31/2017 NORM (ABNORM)	2018-19 ORIGINAL BUDGET	ACTIVITY FOR MONTH 12/31/18 INCR (DECR)	YTD BALANCE 12/31/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Dept 3450 - REBATES								
64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,639.70	3,805.07	10,000.00	918.82	5,259.41	4,740.59	52.59
Net - Dept 3450 - REBATES		9,639.70	3,805.07	10,000.00	918.82	5,259.41	4,740.59	
Dept 3500 - MISCELLANEOUS								
64-3500.4505	INTEREST	0.35	0.35	3.00	0.00	0.00	3.00	0.00
Net - Dept 3500 - MISCELLANEOUS		0.35	0.35	3.00	0.00	0.00	3.00	
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
Net - Dept 3900 - OPERATING TRANSFERS		(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	
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	16.00	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	232.42	800.00	0.00	221.84	578.16	27.73
64-4420.5064	EMPLOYEE TRAINING	489.00	389.00	1,000.00	(51.26)	1,067.12	(67.12)	106.71
Net - Dept 4420 - POLICE		(1,383.25)	(637.42)	(1,900.00)	51.26	(1,338.96)	(561.04)	
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(4,359.95)	3,805.42	(3,997.00)	918.82	5,259.41	(9,256.41)	131.58
TOTAL EXPENDITURES		1,383.25	637.42	1,900.00	(51.26)	1,338.96	561.04	70.47
NET OF REVENUES & EXPENDITURES		(5,743.20)	3,168.00	(5,897.00)	970.08	3,920.45	(9,817.45)	66.48

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 12/31/2018

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2018-19	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 66 - AISLE OF PALMS FUND								
Dept 3500 - MISCELLANEOUS								
66-3500.4501	MISCELLANEOUS REVENUE	3,450.00	2,820.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 3500 - MISCELLANEOUS		3,450.00	2,820.00	0.00	0.00	0.00	0.00	
Dept 4120 - GENERAL GOVERNMENT								
66-4120.5013	BANK SERVICE CHARGES	16.00	16.00	0.00	0.00	0.00	0.00	0.00
66-4120.5085	CAPITAL OUTLAY	18,371.87	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 4120 - GENERAL GOVERNMENT		(18,387.87)	(16.00)	0.00	0.00	0.00	0.00	
Fund 66 - AISLE OF PALMS FUND:								
TOTAL REVENUES		3,450.00	2,820.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		18,387.87	16.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(14,937.87)	2,804.00	0.00	0.00	0.00	0.00	0.00

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Fund 68 - RECREATION BUILDING FUND								
Dept 3500 - MISCELLANEOUS								
68-3500.4501	MISCELLANEOUS REVENUE	13,580.00	10,600.00	14,500.00	0.00	14,215.00	285.00	98.03
68-3500.4505	INTEREST	2.15	2.15	0.00	0.00	0.00	0.00	0.00
Net - Dept 3500 - MISCELLANEOUS		13,582.15	10,602.15	14,500.00	0.00	14,215.00	285.00	
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
Net - Dept 3900 - OPERATING TRANSFERS		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	
Dept 4820 - RECREATION								
68-4820.5013	BANK SERVICE CHARGES	16.00	16.00	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	12,237.23	0.00	0.00	0.00	0.00	0.00
Net - Dept 4820 - RECREATION		(12,253.23)	(12,253.23)	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	4,874.74	10,125.26	32.50
Net - Dept 4830 - RECREATION		(10,631.46)	(3,879.20)	(15,000.00)	0.00	(4,874.74)	(10,125.26)	
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		16,582.15	10,602.15	17,500.00	0.00	14,215.00	3,285.00	81.23
TOTAL EXPENDITURES		22,884.69	16,132.43	15,000.00	0.00	4,874.74	10,125.26	32.50
NET OF REVENUES & EXPENDITURES		(6,302.54)	(5,530.28)	2,500.00	0.00	9,340.26	(6,840.26)	373.61

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Fund 90 - ISLE OF PALMS MARINA								
Dept 3450 - REBATES								
90-3450.4111	GRANT INCOME	0.00	0.00	69,467.00	0.00	0.00	69,467.00	0.00
Net - Dept 3450 - REBATES		0.00	0.00	69,467.00	0.00	0.00	69,467.00	
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	3,555.89	6,000.00	1,324.32	7,187.89	(1,187.89)	119.80
Net - Dept 3500 - MISCELLANEOUS		(6,797.33)	3,555.89	6,000.00	1,324.32	7,187.89	(1,187.89)	
Dept 3600 - MARINA REVENUE								
90-3600.4610	MARINA STORE LEASE INCOME	76,064.00	44,039.00	76,860.00	6,405.00	45,555.00	31,305.00	59.27
90-3600.4620	MARINA OPERATIONS LEASE INCOME	169,929.00	107,073.00	171,426.00	5,844.00	109,480.00	61,946.00	63.86
90-3600.4630	MARINA RESTAURANT LEASE INCOME	147,040.72	48,726.00	150,210.00	3,000.00	47,745.00	102,465.00	31.79
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
Net - Dept 3600 - MARINA REVENUE		415,152.72	216,688.60	421,496.00	15,249.00	213,994.00	207,502.00	
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
Net - Dept 3900 - OPERATING TRANSFERS		436,176.40	0.00	435,582.00	0.00	0.00	435,582.00	
Dept 6120 - MARINA GENERAL AND ADMIN								
90-6120.5011	DEBT SERVICE - INTEREST	8,265.16	6,090.00	5,220.00	435.00	2,610.00	2,610.00	50.00
90-6120.5022	WATER AND SEWER	360.00	360.00	400.00	0.00	150.00	250.00	37.50
90-6120.5026	MAINT & SERVICE CONTRACTS	11,730.28	11,543.04	3,800.00	0.00	3,455.91	344.09	90.95
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	6,499.08	101,500.00	0.00	3,444.00	98,056.00	3.39
90-6120.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Net - Dept 6120 - MARINA GENERAL AND ADMIN		(73,459.35)	(24,492.12)	(111,920.00)	(435.00)	(9,659.91)	(102,260.09)	
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	9,539.01	5,978.95	10,000.00	643.61	3,861.66	6,138.34	38.62
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
Net - Dept 6220 - MARINA GENERAL AND ADMIN		(15,074.90)	(9,815.20)	(17,675.00)	(643.61)	(4,161.66)	(13,513.34)	
Dept 6420 - MARINA OPERATIONS								
90-6420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	426,000.00	0.00	11,068.00	414,932.00	2.60
90-6420.5030	DEPRECIATION	94,648.16	42,365.38	85,000.00	7,072.13	42,432.78	42,567.22	49.92
90-6420.5061	ADVERTISING	4,385.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00

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		06/30/2018	12/31/2017	ORIGINAL	MONTH 12/31/18	12/31/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 90 - ISLE OF PALMS MARINA								
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
Net - Dept 6420 - MARINA OPERATIONS		(158,897.01)	(49,318.38)	(590,980.00)	(7,072.13)	(60,569.78)	(530,410.22)	
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	5,250.00	2,864.74	6,000.00	483.59	2,901.54	3,098.46	48.36
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
Net - Dept 6520 - MARINA RESTAURANT		(19,620.39)	(2,864.74)	(23,525.00)	(483.59)	(2,901.54)	(20,623.46)	
Dept 6820 - MARINA JET SKI FACILITY								
90-6820.5030	DEPRECIATION	23,575.97	12,076.60	24,000.00	1,927.69	11,566.14	12,433.86	48.19
Net - Dept 6820 - MARINA JET SKI FACILITY		(23,575.97)	(12,076.60)	(24,000.00)	(1,927.69)	(11,566.14)	(12,433.86)	
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		844,531.79	220,244.49	932,545.00	16,573.32	221,181.89	711,363.11	23.72
TOTAL EXPENDITURES		290,627.62	98,567.04	768,100.00	10,562.02	88,859.03	679,240.97	11.57
NET OF REVENUES & EXPENDITURES		553,904.17	121,677.45	164,445.00	6,011.30	132,322.86	32,122.14	80.47
TOTAL REVENUES - ALL FUNDS		30,325,931.95	8,843,484.59	17,398,651.00	754,789.98	6,541,253.53	10,857,397.47	37.60
TOTAL EXPENDITURES - ALL FUNDS		30,076,601.78	7,209,642.59	20,853,082.00	731,842.42	7,298,113.75	13,554,968.25	35.00
NET OF REVENUES & EXPENDITURES		249,330.17	1,633,842.00	(3,454,431.00)	22,947.56	(756,860.22)	(2,697,570.78)	21.91

City of Isle of Palms

Estimate of **FY19 (6 Months)** Cost - 2.2% Budgeted COLA Effective 1/1/19

ESTIMATE JAN-JUNE 2019 COST of 2.2% COLA								FULLY LOADED COST OF 1/1/19 COLA
FULLTIME REG PAY	OT	GROSS PAY	TOTAL EMPLOYER FICA	TOTAL EMPLOYER HEALTH INS	TOTAL EMPLOYER RETIREMENT	TOTAL W/COMP		
Gen Govt	4,142	40	4,182	320	-	609	39	5,150
Police	13,763	1,598	15,361	1,175	-	2,589	825	19,951
Fire	17,980	2,351	20,331	1,555	-	3,505	911	26,303
Pub Wks	5,770	-	5,770	441	-	840	377	7,429
Build	2,590	-	2,590	198	-	377	31	3,195
Rec	3,912	87	3,999	306	-	582	91	4,978
Court	733	22	755	58	-	110	2	926
Total	48,891	4,097	52,988	4,054	-	8,613	2,276	67,931

Estimated 12 month cost 135,861
 % of FY19 Gen Fund Expenditure Budget 1.2%

Schedule of Historical and Forecast Payroll & Fringe Costs

City of Isle of Palms				FORECAST SCENARIO A					FORECAST SCENARIO B					FORECAST SCENARIO C (Midpoint Analysis)					FORECAST SCENARIO D (Capped Midpoint Analysis)				
Schedule of Historical and Forecast Payroll & Fringe Costs				USE 4.2% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.1% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.2% COLA + 1% MERIT FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1% COLA + 1% MERIT FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.5% OVERALL CAP FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1.5% OVERALL CAP FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22
				(Nov18 Annual CPI Increase + 2% Merit Pool)					(50% of Nov18 CPI + 1% Merit Pool)														
				FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST							
FY18 ACTUAL	FY19 PROJECTED	% INCREASE FY14-FY19																					
MAYOR AND COUNCIL																							
SALARIES & WAGES	17,000	17,000	0%	17,000	17,000	17,000	-	0%	17,000	17,000	17,000	-	0%	17,000	17,000	17,000	-	0%	17,000	17,000	17,000	-	0%
FICA EXPENSE	1,301	1,301	-2%	1,301	1,301	1,301	-	0%	1,301	1,301	1,301	-	0%	1,301	1,301	1,301	-	0%	1,301	1,301	1,301	-	0%
RETIREMENT EXPENSE	1,053	2,475	106%	2,645	2,671	2,698	223	9%	2,645	2,672	2,698	223	9%	2,645	2,672	2,698	223	9%	2,645	2,672	2,698	223	9%
GROUP HEALTH INSURANCE	72,222	80,000	101%	83,468	86,807	90,279	10,279	13%	83,468	86,807	90,279	10,279	13%	83,468	86,807	90,279	10,279	13%	83,468	86,807	90,279	10,279	13%
WORKERS' COMPENSATION	379	475	98%	475	475	475	-	0%	475	475	475	-	0%	475	475	475	-	0%	475	475	475	-	0%
	91,955	101,251	70%	104,889	108,254	111,753	10,502	10%	104,889	108,254	111,753	10,502	10%	104,889	108,254	111,753	10,502	10%	104,889	108,254	111,753	10,502	10%
HEADCOUNT	9	9		9	9	9			9	9	9			9	9	9			9	9	9		
FTE	10,217	11,250		11,654	12,028	12,417			11,654	12,028	12,417			11,654	12,028	12,417			11,654	12,028	12,417		
% INCREASE FROM FY14		70%				87%					87%					87%					87%		
GEN GOVT																							
SALARIES & WAGES	476,309	485,393	47%	486,286	506,710	527,992	42,599	9%	481,342	491,450	501,771	16,378	3%	482,991	496,546	510,495	25,102	5%	481,500	491,957	502,969	17,576	4%
OVERTIME WAGES	16,562	4,030	-45%	4,580	4,772	4,973	943	23%	4,487	4,581	4,677	647	16%	4,513	4,635	4,760	730	18%	4,486	4,579	4,684	654	16%
PART-TIME WAGES	619		0				-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%
FICA EXPENSE	36,086	37,441	50%	37,551	39,128	40,772	3,331	9%	37,166	37,946	38,743	1,302	3%	37,294	38,340	39,417	1,976	5%	37,178	37,985	38,835	1,394	4%
RETIREMENT EXPENSE	62,907	71,260	99%	76,379	84,701	93,589	22,329	31%	75,595	82,143	88,932	17,672	25%	75,856	82,996	90,479	19,219	27%	75,619	82,226	89,144	17,884	25%
GROUP HEALTH INSURANCE	44,251	42,247	47%	40,935	42,572	44,275	2,028	5%	40,935	42,572	44,275	2,028	5%	40,935	42,572	44,275	2,028	5%	40,935	42,572	44,275	2,028	5%
WORKMEN'S COMPENSATION	4,330	6,283	99%	6,483	6,755	7,039	756	12%	6,372	6,506	6,642	359	6%	6,399	6,533	6,671	388	6%	6,381	6,515	6,652	369	6%
	641,064	646,654	50%	652,214	684,640	718,639	71,985	11%	645,897	665,199	685,041	38,387	6%	647,988	671,623	696,097	49,443	8%	646,099	665,835	686,559	39,905	6%
HEADCOUNT	6	6		6	6	6			6	6	6			6	6	6			6	6	6		
FTE	106,844	107,776		108,702	114,107	119,773			107,649	110,866	114,174			107,998	111,937	116,016			107,683	110,972	114,427		
% INCREASE FROM FY14		25%				39%					33%					35%					33%		
POLICE																							
SALARIES & WAGES	1,386,453	1,352,567	17%	1,512,795	1,576,332	1,642,538	289,971	21%	1,497,253	1,528,695	1,560,798	208,231	15%	1,504,148	1,549,762	1,596,786	244,219	18%	1,499,175	1,534,561	1,571,862	219,295	16%
OVERTIME WAGES	161,481	146,488	55%	132,085	137,633	143,413	(3,075)	-2%	129,423	132,141	134,916	(11,572)	-8%	130,666	134,693	138,846	(7,642)	-5%	129,804	132,921	136,179	(10,309)	-7%
PART-TIME WAGES	-				-		-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%
FICA EXPENSE	116,135	114,678	23%	125,833	131,118	136,625	21,947	19%	124,441	127,054	129,722	15,044	13%	125,063	128,861	132,776	18,098	16%	124,617	127,562	130,665	15,987	14%
RETIREMENT EXPENSE	240,041	249,651	60%	291,680	306,847	322,803	73,152	29%	288,454	297,396	306,615	56,964	23%	289,889	298,876	308,141	58,490	23%	288,856	297,811	307,043	57,392	23%
GROUP HEALTH INSURANCE	196,336	195,989	10%	204,115	212,280	220,771	24,782	13%	204,115	212,280	220,771	24,782	13%	204,115	212,280	220,771	24,782	13%	204,115	212,280	220,771	24,782	13%
WORKMEN'S COMPENSATION	56,296	79,485	178%	77,425	80,677	84,065	4,580	6%	76,591	78,199	79,842	357	0%	76,953	78,569	80,219	734	1%	76,687	78,297	79,942	457	1%
	2,156,742	2,138,858	25%	2,343,933	2,444,887	2,550,216	411,358	19%	2,320,277	2,375,765	2,432,664	293,806	14%	2,330,834	2,403,040	2,477,538	338,680	16%	2,323,254	2,383,432	2,446,461	307,603	14%
HEADCOUNT	29	29		29	29	29			29	29	29			29	29	29			29	29	29		
FTE	74,370	73,754		80,825	84,306	87,938			80,010	81,923	83,885			80,374	82,863	85,432			80,112	82,187	84,361		
% INCREASE FROM FY14		16%				39%					32%					35%					33%		
FIRE																							
SALARIES & WAGES	1,632,793	1,669,274	24%	1,727,667	1,800,229	1,875,839	206,565	12%	1,709,917	1,745,825	1,782,488	113,214	7%	1,717,388	1,768,654	1,821,486	152,212	9%	1,711,776	1,751,502	1,792,175	122,901	7%
OVERTIME WAGES	344,556	397,846	49%	309,857	322,871	336,432	(61,414)	-15%	303,612	309,988	316,498	(81,348)	-20%	306,579	316,078	325,876	(71,970)	-18%	304,548	311,904	319,440	(78,406)	-20%
PART-TIME WAGES	13,286	19,748	598%	19,958	20,796	21,670	1,922	10%	19,958	20,377	20,805	1,057	0%	19,958	20,546	21,204	1,456	7%	19,958	20,372	20,881	1,133	0%
FICA EXPENSE	149,150	159,645	33%	157,397	164,008	170,896	11,251	7%	155,562	158,829	162,164	2,519	2%	156,360	161,054	165,895	6,250	4%	155,776	159,409	163,136	3,491	2%
RETIREMENT EXPENSE	304,966	355,292	69%	374,333	412,486	452,149	96,857	27%	369,948	399,459	429,046	73,754	21%	371,856	405,055	438,918	83,626	24%	370,459	400,919	431,617	76,325	21%
GROUP HEALTH INSURANCE	261,888	276,564	29%	264,399	274,975	285,974	9,410	3%	264,399	274,975	285,974	9,410	3%	264,399	274,975	285,974	9,410	3%	264,399	274,975	285,974	9,410	3%
WORKMEN'S COMPENSATION	70,966	86,890	149%	90,160	93,947	97,892	11,002	13%	89,143	91,015	92,926	6,036	7%	89,581	91,462	93,383	6,493	7%	89,258	91,132	93,046	6,156	7%
	2,777,606	2,965,259	35%	2,943,771	3,089,312	3,240,852	275,593	9%	2,912,539	3,000,468	3,089,900	124,641	4%	2,926,121	3,037,824	3,152,736	187,477	6%	2,916,174	3,010,213	3,106,269	141,010	5%
HEADCOUNT	34	34		34	34	34			34	34	34			34	34	34			34	34	34		
FTE	81,694	87,214		86,582	90,862	95,319			85,663	88,249	90,879			86,062	89,348	92,728	</						

Schedule of Historical and Forecast Payroll & Fringe Costs

Schedule of Historical and Forecast Payroll & Fringe Costs				FORECAST SCENARIO A					FORECAST SCENARIO B					FORECAST SCENARIO C (Midpoint Analysis)					FORECAST SCENARIO D (Capped Midpoint Analysis)				
				USE 4.2% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.1% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.2% COLA + 1% MERIT FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1% COLA + 1% MERIT FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.5% OVERALL CAP FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1.5% OVERALL CAP FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22
				(Nov18 Annual CPI Increase + 2% Merit Pool)					(50% of Nov18 CPI + 1% Merit Pool)														
				FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST		
FY18 ACTUAL	FY19 PROJECTED	% INCREASE FY14-FY19																					
PUB WKS																							
SALARIES & WAGES	528,155	560,033	27%	625,947	652,237	679,631	119,598	21%	619,515	632,525	645,808	85,775	15%	620,540	635,657	651,163	91,130	16%	618,786	630,316	642,074	82,041	15%
OVERTIME WAGES	17,031	10,837	120%	13,729	14,306	14,906	4,069	38%	13,657	13,944	14,237	3,400	31%	13,667	14,077	14,498	3,661	34%	13,648	13,966	14,292	3,455	32%
PART-TIME WAGES	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%
FICA EXPENSE	41,016	43,672	30%	48,935	50,990	53,132	9,460	22%	48,438	49,455	50,493	6,821	16%	48,517	49,705	50,923	7,251	17%	48,381	49,288	50,212	6,540	15%
RETIREMENT EXPENSE	70,131	83,119	75%	99,534	110,379	121,961	38,842	47%	98,522	107,055	115,904	32,785	39%	98,683	107,596	116,890	33,771	41%	98,407	106,693	115,258	32,139	39%
GROUP HEALTH INSURAN	69,077	75,836	23%	74,214	77,183	80,270	4,434	6%	74,214	77,183	80,270	4,434	6%	74,214	77,183	80,270	4,434	6%	74,214	77,183	80,270	4,434	6%
WORKMEN'S COMPENSA	29,608	37,871	158%	43,280	45,098	46,992	9,121	24%	42,838	43,738	44,656	6,785	18%	42,908	43,809	44,729	6,858	18%	42,788	43,687	44,604	6,733	18%
	755,017	811,368	34%	905,639	950,193	996,892	185,524	23%	897,184	923,899	951,368	140,000	17%	898,529	928,026	958,473	147,105	18%	896,224	921,132	946,710	135,342	17%
HEADCOUNT	10	10		11	11	11			11	11	11			11	11	11			11	11	11		
FTE	75,502	81,137		82,331	86,381	90,627			81,562	83,991	86,488			81,684	84,366	87,134			81,475	83,739	86,065		
% INCREASE FROM FY14		34%				50%					43%					44%					42%		
BUILDING																							
SALARIES & WAGES	244,862	240,408	16%	256,041	266,795	278,000	37,592	16%	253,463	258,786	264,220	23,812	10%	254,104	260,802	267,685	27,277	11%	253,363	258,505	263,758	23,350	10%
OVERTIME WAGES	559	208	1676%	682	711	740	532	256%	668	682	696	488	235%	671	688	705	497	239%	667	680	693	485	233%
PART-TIME WAGES	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%
FICA EXPENSE	17,801	18,407	21%	19,639	20,464	21,324	2,917	16%	19,441	19,849	20,266	1,859	10%	19,490	20,004	20,532	2,125	12%	19,433	19,828	20,231	1,824	10%
RETIREMENT EXPENSE	31,237	35,034	59%	39,946	44,299	48,947	13,913	40%	39,543	42,968	46,519	11,485	33%	39,643	43,303	47,129	12,095	35%	39,527	42,921	46,438	11,404	33%
GROUP HEALTH INSURAN	40,790	42,368	39%	40,620	42,245	43,935	1,567	4%	40,620	42,245	43,935	1,567	4%	40,620	42,245	43,935	1,567	4%	40,620	42,245	43,935	1,567	4%
WORKMEN'S COMPENSA	2,227	2,972	84%	3,090	3,220	3,355	383	13%	3,059	3,123	3,189	217	7%	3,068	3,132	3,198	226	8%	3,059	3,123	3,189	217	7%
	337,476	339,397	23%	360,018	377,733	396,301	56,904	17%	356,794	367,653	378,825	39,428	12%	357,596	370,174	383,184	43,787	13%	356,669	367,302	378,243	38,846	11%
HEADCOUNT	4	4		4	4	4			4	4	4			4	4	4			4	4	4		
FTE	84,369	84,849		90,005	94,433	99,075			89,199	91,913	94,706			89,399	92,543	95,796			89,167	91,825	94,561		
% INCREASE FROM FY14		23%				43%					37%					39%					37%		
REC																							
SALARIES & WAGES	347,796	363,188	21%	377,645	393,506	410,033	46,845	13%	373,765	381,614	389,628	26,440	7%	375,218	386,053	397,212	34,024	9%	374,021	382,398	390,969	27,781	8%
OVERTIME WAGES	5,843	2,945	7%	19,197	20,003	20,843	17,898	608%	18,810	19,205	19,608	16,663	566%	19,013	19,621	20,249	17,304	588%	18,884	19,356	19,840	16,895	574%
PART-TIME WAGES	195,657	198,353	1%	217,400	217,400	217,400	19,047	0%	217,400	217,400	217,400	19,047	0%	217,400	217,400	217,400	19,047	10%	217,400	217,400	217,400	19,047	0%
FICA EXPENSE	40,800	44,640	17%	46,990	48,265	49,593	4,953	11%	46,663	47,294	47,938	3,298	7%	46,790	47,665	48,567	3,927	9%	46,688	47,365	48,058	3,418	8%
RETIREMENT EXPENSE	47,593	53,309	57%	61,749	64,960	68,338	15,029	28%	61,085	62,979	64,931	11,622	22%	61,342	63,244	65,204	11,895	22%	61,136	63,031	64,985	11,676	22%
GROUP HEALTH INSURAN	55,369	65,230	58%	62,503	65,003	67,603	2,373	4%	62,503	65,003	67,603	2,373	4%	62,503	65,003	67,603	2,373	4%	62,503	65,003	67,603	2,373	4%
WORKMEN'S COMPENSA	10,929	13,699	136%	14,378	14,982	15,611	1,912	14%	14,280	14,580	14,886	1,187	9%	14,317	14,618	14,925	1,226	9%	14,287	14,587	14,893	1,194	9%
	703,987	741,364	20%	799,862	824,119	849,422	108,058	15%	794,506	808,074	821,994	80,630	11%	796,583	813,604	831,160	89,796	12%	794,919	809,141	823,749	82,385	11%
HEADCOUNT	7	7		7	7	7			7	7	7			7	7	7			7	7	7		
FTE (NO PARTTIME)	70,480	75,405		80,833	84,298	87,913			80,068	82,006	83,995			80,365	82,796	85,304			80,127	82,159	84,245		
% INCREASE FROM FY14		29%				51%					44%					46%					45%		
COURT																							
SALARIES & WAGES	67,225	68,083	24%	70,132	73,078	76,147	8,064	12%	69,411	70,869	72,357	4,274	6%	69,377	70,764	72,180	4,097	6%	69,205	70,243	71,297	3,214	5%
OVERTIME WAGES	5,344	1,945	-18%	3,219	3,354	3,495	1,550	80%	3,154	3,220	3,288	1,343	69%	3,151	3,214	3,278	1,333	69%	3,135	3,182	3,230	1,285	66%
PART-TIME SALARIES	15,442	18,000	20%	18,000	18,000	18,000	-	0%	18,000	18,000	18,000	-	0%	18,000	18,000	18,000	-	0%	18,000	18,000	18,000	-	0%
FICA EXPENSE	6,503	6,734	22%	6,988	7,224	7,470	735	11%	6,928	7,045	7,164	430	6%	6,925	7,036	7,150	415	6%	6,911	6,994	7,078	344	5%
RETIREMENT EXPENSE	10,814	12,817	68%	14,214	15,638	17,146	4,329	34%	14,092	15,250	16,444	3,627	28%	14,086	15,232	16,411	3,594	28%	14,057	15,140	16,248	3,431	27%
GROUP HEALTH INSURAN	6,248	6,517	16%	6,083	6,326	6,579	62	1%	6,083	6,326	6,579	62	1%	6,083	6,326	6,579	62	1%	6,083	6,326	6,579	62	1%
WORKMEN'S COMPENSA	231	312	16%	310	323	337	25	8%	308	314	321	9	3%	307	313	320	8	3%	307	313	320	8	3%

Schedule of Historical and Forecast Payroll & Fringe Costs

City of Isle of Palms				FORECAST SCENARIO A					FORECAST SCENARIO B					FORECAST SCENARIO C (Midpoint Analysis)					FORECAST SCENARIO D (Capped Midpoint Analysis)				
Schedule of Historical and Forecast Payroll & Fringe Costs				USE 4.2% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.1% ANNUAL COMBINED COLA & MERIT FOR ALL EMPLOYEES			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.2% COLA + 1% MERIT FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1% COLA + 1% MERIT FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22	USE 2.5% OVERALL CAP FOR EMPLOYEES BELOW THE MIDPOINT OF THEIR WAGE RANGE (72 EMPS) AND 1.5% OVERALL CAP FOR EMPLOYEES ABOVE THEIR MIDPOINT (20 EMPS)			\$ Increase from FY19 to FY22	% Increase from FY19 to FY22
				(Nov18 Annual CPI Increase + 2% Merit Pool)					(50% of Nov18 CPI + 1% Merit Pool)														
				FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST			FY20 FORECAST	FY21 FORECAST	FY22 FORECAST		
FY18 ACTUAL	FY19 PROJECTED	% INCREASE FY14-FY19																					
PARKING BSO																							
OVERTIME WAGES	1,300	633	74%																				
PART-TIME WAGES	80,480	105,132	214%	117,451	122,384	127,524	22,392	21%	114,030	116,425	118,870	13,738	0%	114,030	114,030	114,030	8,898	8%	114,030	114,030	114,030	8,898	8%
FICA EXPENSE	6,259	8,094	212%	8,985	9,362	9,756	1,662	0%	8,723	8,906	9,094	1,000	12%	8,723	8,723	8,723	629	8%	8,723	8,723	8,723	629	8%
RETIREMENT EXPENSE	1,073																						
GROUP HEALTH INSURANCE	35																						
WORKERS COMPENSATION	3,977	5,680	1260%	5,918	6,167	6,426	746		5,799	5,921	6,045	365		6,380	6,380	6,380	700	12%	6,380	6,380	6,380	700	12%
	93,125	119,539	224%	132,354	137,913	143,705	24,800	20%	128,552	131,252	134,008	15,102	12%	129,133	129,133	129,133	10,227	8%	129,133	129,133	129,133	9,594	8%
TOTAL CITY OF IOP																							
SALARIES & WAGES	4,700,593	4,755,946	23%	5,073,513	5,285,887	5,507,180	751,234	16%	5,021,666	5,126,764	5,234,069	478,123	10%	5,040,766	5,185,238	5,334,007	578,061	12%	5,024,826	5,136,482	5,252,104	496,158	10%
OVERTIME WAGES	552,676	564,932	49%	483,349	503,650	524,803	(39,496)	-7%	473,811	483,761	493,920	(71,012)	-13%	478,260	493,006	508,212	(56,720)	-10%	475,172	486,588	498,358	(66,574)	-12%
PART-TIME WAGES	305,484	341,233	38%	372,809	378,580	384,594	43,361	13%	369,388	372,202	375,075	33,842	0%	369,388	369,976	370,634	29,401	9%	369,388	369,802	370,311	29,078	0%
FICA EXPENSE	415,050	434,612	30%	453,619	471,861	490,869	56,256	13%	448,663	457,679	466,885	32,273	7%	450,464	462,689	475,284	40,672	9%	449,009	458,455	468,240	33,627	8%
RETIREMENT EXPENSE	769,815	862,957	68%	960,480	1,041,982	1,127,631	264,674	31%	949,884	1,009,921	1,071,090	208,133	24%	954,000	1,018,972	1,085,870	222,913	26%	950,707	1,011,413	1,073,430	210,473	24%
GROUP HEALTH INSURANCE	746,216	784,751	31%	776,337	807,390	839,686	54,935	7%	776,337	807,390	839,686	54,935	7%	776,337	807,390	839,686	54,935	7%	776,337	807,390	839,686	54,935	7%
WORKMEN'S COMPENSATION	178,943	233,667	161%	241,519	251,643	262,192	28,525	12%	238,865	243,871	248,982	15,316	7%	240,388	245,292	250,299	16,632	7%	239,622	244,510	249,501	15,834	7%
	7,668,777	7,978,098	33%	8,361,626	8,740,993	9,136,954	1,159,490	15%	8,278,614	8,501,589	8,729,707	751,609	9%	8,309,603	8,582,564	8,863,992	885,895	11%	8,285,060	8,514,640	8,751,630	773,532	10%
% TOTAL \$ INCREASE FROM FY14		33%		52%					45%					47%					45%				
TOTAL GEN FUND EXPENSE	10,525,096	10,888,000		11,483,000	11,713,000	11,947,000			11,399,987	11,473,595	11,539,752			11,430,977	11,554,570	11,674,038			11,406,434	11,486,647	11,561,676		
% OF GEN FUND EXPENSE	73%	73%		73%	75%	76%			73%	74%	76%			73%	74%	76%			73%	74%	76%		
FULL TIME HEADCOUNT	91	91		92	92	92			92	92	92			92	92	92			92	92	92		
% INCREASE FROM FY14		3%		5%					5%					5%					5%				
FULLY LOADED FTE (NO PART-TIME)	80,575	83,541		86,424	90,478	94,710	11,169	13%	85,562	87,952	90,397	6,856	8%	85,899	88,859	91,910	8,369	10%	85,632	88,123	90,693	7,152	9%
ANNUAL TERMINATIONS	8	9																					
TURNOVER RATIO	9%	10%																					

Forecast Assumptions:
Health insurance increases by 4% per year (estimate)
Retirement increases by 1% per year (known increases per information from SC PEBA)
Workers Comp % stays flat (conservative, since deductible increase should reduce premiums)
No change in current budgeted headcount of 92 full-time employees

SAVINGS USING FORECAST SCENARIO B INSTEAD OF SCENARIO A			SAVINGS USING FORECAST SCENARIO C INSTEAD OF SCENARIO A			SAVINGS USING FORECAST SCENARIO D INSTEAD OF SCENARIO A		
FY20	83,013		FY20	52,023		FY20	76,566	
FY21	239,405		FY21	158,430		FY21	226,353	
FY22	407,248		FY22	272,962		FY22	385,324	
TOTAL	729,665		TOTAL	483,415		TOTAL	688,244	

Memo

To: Interim City Administrator Desirée Fragoso

From: Norma Jean Page, Recreation Director

Date: November 19, 2018

Re: Awarding Contract to Talbot Tennis/McGraft Industries for RFB 2018-06 Repair and Resurfacing of two (2) Tennis Courts

I am requesting that City Council authorize a contract in the amount of \$29,437 to Talbot Tennis/McGraft Industries LLC.

In compliance with the City's Procurement Ordinance RFB 2018-06 was issued and sealed bids were opened on Thursday, November 15, 2018. The bids were reviewed for compliance with the Request for Bid specifications. Talbot Tennis/McGraft Industries LLC has been certified with *Riteway* products for over eleven (11) years and the bid includes treating all existing structural cracks, even those less than three (3) feet long. Talbot tennis offers an additional one-year warranty for a total warranty period of three years.

Background: In August, the City requested proposals for the removal and replacement of the two tennis courts at the Recreation Center. The City opened proposals on Thursday, August 9, 2018 at 10:00 a.m. The two proposals received exceeded the budgeted amount of sixty-eight thousand dollars (\$68,000) that was approved in the FY 19 budget. Since the proposals significantly exceed the budgeted amount, staff contacted both vendors and asked if there were any viable alternatives the City could consider for immediate repairs to both tennis courts. Both vendors recommended *Riteway*, a product guaranteed to repair the cracks and add another five (5) to the useful life of the tennis courts. After discussing this option with the Recreation Committee at their October 9, 2018 meeting, the Committee unanimously approved a recommendation to direct staff to competitively procure bids for the replacement of the tennis courts.

I recommend that City Council approve the contract for the repair and resurfacing of two (2) tennis courts to Talbot Tennis/McGraft Industries LLC in the amount of \$29,437.

Approved in FY 19 budget for \$68,000; funded by Municipal Accommodation Tax Fund \$34,000 and State Accommodations Tax Fund \$34,000.

APPLIED TECHNOLOGY AND MANAGEMENT, INC.



PROPOSAL FOR MARINE CONSULTING SERVICES

PREPARED FOR: THE CITY OF ISLE OF PALMS

ATTN.: MS. DESIREE FRAGOSO

ISLE OF PALMS MARINA, SOUTH CAROLINA

December 7, 2018

Notice: The information contained in this proposal is proprietary to Applied Technology & Management, Inc. and is intended solely for the lawful use of the persons/entity named above. It must not be used for any other purpose other than its evaluation and it must not be divulged to any other third party, in whole or in part, without the prior written permission of ATM.

INTRODUCTION

Applied Technology & Management, Inc. (ATM) respectfully submits this proposal to Ms. Desiree Fragoso of the City of Isle of Palms to assist with the development of a bulkhead maintenance scope of work, bidding assistance, and construction phase services. Specifically, ATM understands that a recent inspection of the steel sheet pile bulkhead at the Isle of Palms Marina (by others) indicated that some corrosion of the bulkhead sheets/hardware was observed and that re-coating of these components was prescribed to help extend the useful life of the structure. ATM is familiar with the bulkhead and observed the corrosion indicated during a recent visit to the site (see below photo).



Typical Steel Bulkhead Condition at the Isle of Palms Marina

Specific elements of ATM's approach to this project are outlined below.

TASK 1 – DEVELOPMENT OF BULKHEAD MAINTENANCE PROTOCOL

Under this task ATM will conduct a cursory, visual assessment of the bulkhead at low tide to review current condition of the exposed/outer face of the wall. We will also review any provided information on the bulkhead that is available from the City (e.g. recent inspection report by others, original design information, maintenance records, etc.). Using this information, ATM will develop a bulkhead maintenance plan for re-coating the exterior/exposed side of the bulkhead with a specific focus on the sheets, hardware, and walers.

This maintenance plan will include basic plan view and sections of the proposed maintenance as well as specification of surface preparation and coating treatment. Lastly, ATM will confer with SCDHEC-OCRM and the USACE regarding the proposed maintenance program and the need for any permits or environmental protection measures. While we have assumed no permitting as part of this scope of services

(and do not expect the requirement for such), we will include any environmental protection measures indicated by the agencies in the maintenance program documents.

Deliverable: Basic plan and specification for bulkhead coating maintenance, including any environmental protection measures indicated by the agencies (USACE + OCRM).

TASK 2 – LIMITED PROJECT BIDDING ASSISTANCE

It is our understanding from discussions with Ms. Fragoso that limited support during the project bidding phase is requested. *Should additional support be required beyond what is prescribed below we will be pleased to re-visit this scope and associated fee to provide the City the level of service required during this phase of the project.*

Under this task ATM will compile a bid package for the solicitation of competitive bids from qualified contractors to complete the work. This package will utilize City-provided contract forms and will include:

- Invitation to Bid
- Instructions to Bidders
- Bid Form
- Form of Contract
- Plan and specification developed in Task 1

ATM will also coordinate with the City to distribute bid packages, lead a pre-bid meeting at the subject site, and respond to bidder inquiries during the bidding process *(limited to 4 hours of professional time for proposal purposes)*.

Upon receipt of bids ATM will tabulate the bid and review for conformance with the intent of the plans and specifications. ATM will also provide a recommendation for award to the City.

Deliverables: Bid Package (utilizing City-provided information), bid tabulation in Excel, and recommendation for award.

TASK 3 – LIMITED CONSTRUCTION PHASE SERVICES

ATM will provide limited construction phase services for the project, including:

- Coordinate and lead pre-construction meeting on site
- Review contractor submittals (coating materials, etc.)
- Conduct 3 field observations of the work; one early in the process to review contractor approach, the second at substantial completion of the field work, and the last after final completion.
- Review and certify contractor payment applications (assume 2 applications)

Deliverables: Pre-construction meeting agenda and minutes, documentation of field observations (3 memoranda), two certified payment applications.

SUMMARY OF PROFESSIONAL LABOR FEES

Task	Fee
Task 1 – Development of Bulkhead Maintenance Protocol (Plans and Specifications)	\$8,500
Task 2 – Limited Project Bidding Assistance	\$6,000
Task 3 – Limited Construction Phase Services	\$6,500

The above includes professional labor fees and anticipated expenses.

ATM services may be initiated immediately upon the acceptance of this proposal and execution of a professional services agreement (PSA).



Qualifications for Collaborative
TEAM BUILD Services

for

RFP 2018-05
Public Safety Building Repairs





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City of Isle of Palms - Public Safety Building Repairs

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A. TRANSMITTAL LETTER

a. RFP Information

RFP SUBJECT

City of Isle of Palms Request for Proposal Public Safety Building Repairs

RFP NUMBER

RFP 2018-05 Public Safety Building Repairs

SCOPE OF WORK

Phase I - Scope Development

Phase II - Design and Construction

b. Design Build Contractor Information

COMPANY NAME

Trident Construction, LLC

COMPANY ADDRESS

2245 Technical Parkway, North Charleston, SC 29406

PRIMARY CONTACT

Todd Bulwinkle, Vice President

todd@tridentconstruction.com

PHONE

(843) 572-7600

c. Design Build Contractor Authorized Person

AUTHORIZED CONTRACT

Todd Bulwinkle, Vice President

todd@tridentconstruction.com



**Transparency and
Collaboration are
in our Team's DNA**

d. Executive Summary

December 20, 2018

Desirée Fragoso
Interim City Administrator
City of Isle of Palms
1207 Palm Boulevard
Isle of Palms, SC 29451

Dear Ms. Fragoso:

Thank you for considering Trident Construction for the Isle of Palms Public Safety Building (PSB) Repairs project. We regret that the Town has had to endure the issues and impacts associated with the building defects and we know that this has been a most difficult nine years. Trident Construction is eager and immediately available to join the City of Isle of Palms as they look to correct the defects and improve the PSB Building.

Over the past weeks as we've been working to prepare our response to the request for proposals (RFP), we have reviewed the building as-built drawings and reviewed photographic records from construction. We have made two site visits, seen and heard firsthand from Chief Graham the issues that have to be addressed. While the Moore Hackney & Associates report was very helpful in addressing a good many of the issues, it was brought to our attention other items that may need to be added to the list for further study. Our primary objective is to do a thorough investigation utilizing our knowledgeable experienced design team and consultants to develop a program that will make the reconstruction efforts as seamless and efficient with minimal disruption to your ongoing operation. Our goal is to achieve an improved building that will endure the harsh environment in which it is located and to provide comfort, use and benefits to the City for many years to come.

Our Design Build Team is comprised of Trident Construction (general contractor), Coast Architects (lead design team member), MECA Engineering (mechanical and plumbing engineer), and Guy White Associates (electrical engineer). REI Engineers (building envelope and waterproofing consultant) has agreed to join our team if we are selected for the project. All of our Team has extensive backgrounds in forensic and corrective construction projects. Most importantly, we have all worked together and have a proven history of success teaming on a variety of other projects. Attached please find a list of similar completed projects completed by Trident Construction.

To properly respond to your RFP, our Team has invested the necessary time to know your building and understand the required effort. We are confident and can commit that our team is in a position and ready to move forward expeditiously. We are prepared with the City's participation, to execute the Phase 1 portion of the work in nine (9) weeks. Our strategy for project success will include the following:

1. Immediately upon award Trident Construction will schedule a Phase 1 Kick-Off Meeting with the Design Build Team and the City. We will work with the City Staff to develop a Project Success Plan (identifying stakeholder needs, success factors and establishing schedule milestones for all deliverables). At this time, the Design Team will obtain all project documentation that the City of Isle of Palms can supply. The Design Builder will thoroughly comb through the information to better understand the building and opportunities for improvement. An extensive and thorough review of the project documents is going to be critical to the project's success. This step should take approximately two (2) weeks.
2. Immediately upon award, we will mobilize at the PSB to commence selective demolition work and prepare key areas for inspection for the Design Team. This step should take approximately three (3) weeks (one and a half (1.5) weeks to prepare for consultants and one and a half (1.5) weeks for consultants review and exploration).

3. Once areas are prepared for inspection the Design Team will thoroughly investigate and better observe the existing conditions. The PSB inspections will be documented in a report of the findings and recommendations from the Design Team. Trident Construction will develop a rough order of magnitude (ROM) cost estimate for the suggested work elements utilizing subcontractor input. This will empower the City to anticipate the costs and prioritization (Phasing) for each recommended repair element. This step should take approximately three (3) weeks.
4. Upon completion of the documenting, reporting, budgeting and phasing, the Team will publish our final report to the City. The Design Builder will schedule a meeting with the City to present the report. Upon acceptance of the Report, Trident Construction and the City will develop a schedule of values and approach as required in Phase 2 of the project. This step should take approximately one (1) week.

As noted above, our review of the existing documents and site visits leads us to believe that there is a clear and discernible hierarchy of needs that must be addressed to establish a healthy building. We must first address and correct the moisture and air infiltration issues. Identify solutions and address the HVAC issues which are causing health and comfort issues. Located within 700 feet of the Atlantic Ocean, the corrosive environment and life cycling of materials must be considered in the design and reconstruction of the building. Components if left unprotected or not replaced with more weather resistant options will further decay and may cause further problems with the building. This project requires the proven leadership, expertise and practical common sense approach that the Trident Construction, Coast Architects and MECCA team will provide.

Past performance is the best indication of future success. Trident Construction was the Design Builder on the Isle of Palms Fire Station 2 Project. That project was an award winning success because Trident Construction brought our collaborative process, experience and knowledge to the project team. We advocated for the City of Isle of Palms and created goals before the design was initiated.

Our team is united and ready to proceed in delivering another exceptional project for the City of Isle of Palms at the PSB. With an on-island project manager, you can be assured of the not only the highest level of service, but also a personal delivery of our team's services.

Sincerely,

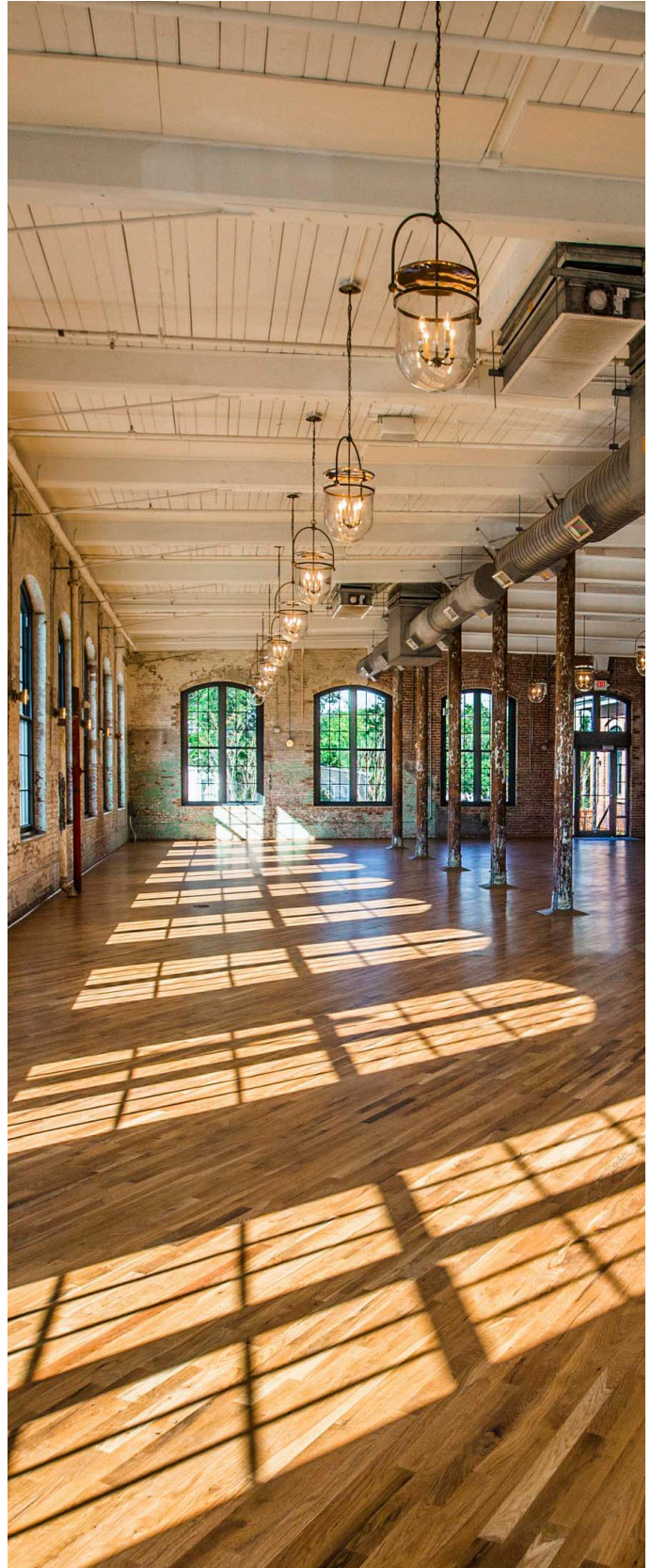
Trident Construction

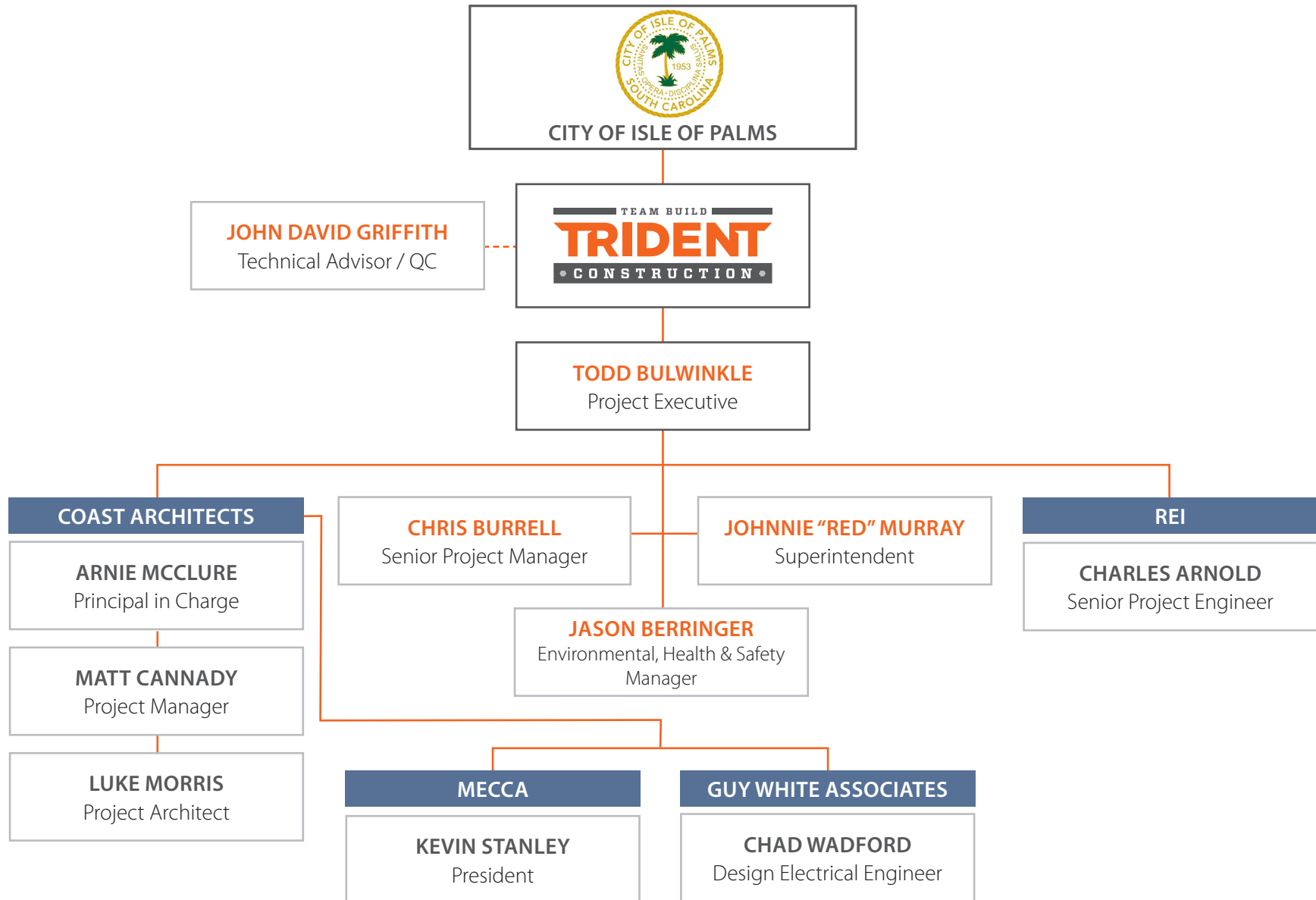


Todd Bulwinkle
Vice President

SIMILAR WATER INTRUSION AND ENVIRONMENTAL IMPROVEMENT PROJECTS

- » Charleston Place Hotel Exterior and Mechanical Replacement
- » Cigar Factory Renovations
- » Charleston Day School
- » Kerrison's King Street - Apartment Conversion
- » Harbor Walk / IMAX Fountain Walk
- » River Gate Office Building
- » Pacific Box & Crate
- » 7410 North Side Drive Office Building
- » CSU - Residence Life Renovation
- » CSU - Multiple Projects
- » West Ashley Vet Clinic
- » 61 Vandy Student Residence
- » Ashley Hall School - Multiple Projects
- » Beaufort Hospital Medical Office Building
- » Gillard Auditorium
- » Haselden Building
- » St. Michael's Church - Multiple Projects
- » St. Philip's Church
- » KSA Industrial Manufacturing
- » SCDNR MRRI Repairs
- » Scienceuticals
- » Arcadia II Condo Repairs
- » Pinnacle 1 Office Building
- » Palmetto Behavioral Health
- » Myrtle Beach Airport Hanger
- » Sofa Express - 2 Projects
- » Windswept Villas - Kiawah
- » 5 Exchange Street
- » Rogers & Brown Renovation
- » Red Bone Alley Restaurants
- » Beach Cove Resort
- » Concord and Cumberland Condominiums
- » Four Seasons Resort - Hilton Head
- » Holiday Inn - Riverview Renovations
- » Exchange Building Renovations





NON-COLLUSION OATH

The undersigned bidder or agent, being duly sworn on oath, says that he/she has not, nor has any other member, representative, or agent of the firm, company, corporation or partnership represented by him, entered into any combination, collusion or agreement with any person relative to the price to be bid by anyone at such letting nor to prevent any person from bidding nor to include anyone to refrain from bidding, and that this bid is made without reference to any other bid and without any agreement, understanding or combination with any other person in reference to such bidding.

He/She further says that no person or persons, firms, or corporation has, have or will receive directly or indirectly, any rebate, fee gift, commission or thing of value on account of such sale.

OATH AND AFFIRMATION

I HEREBY AFFIRM UNDER THE PENALTIES FOR PERJURY THAT THE FACTS AND INFORMATION CONTAINED IN THE FOREGOING ARE TRUE AND CORRECT.

Dated this 20th day of December, 2018.

Trident Construction

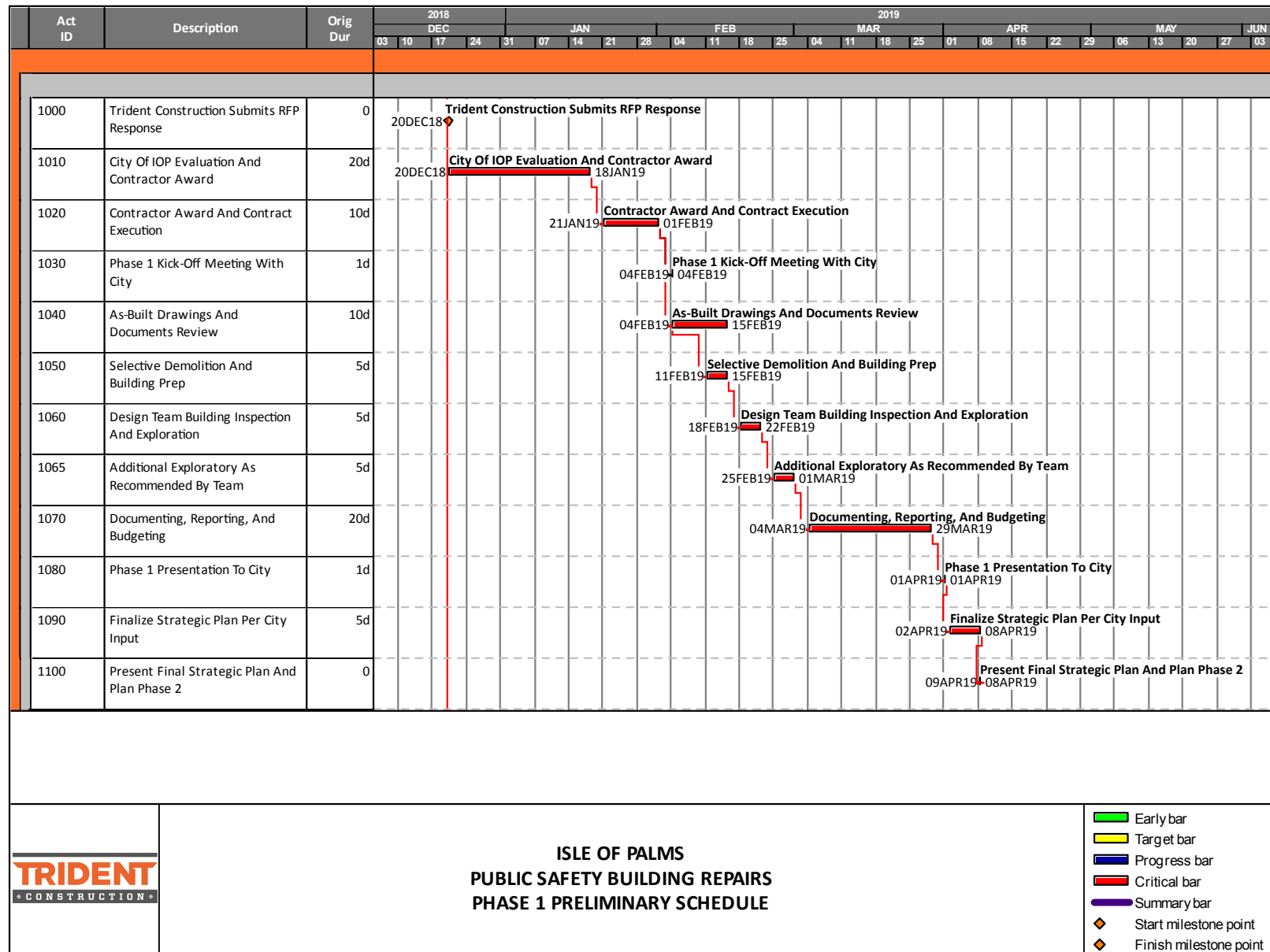
(Name of Organization)

Todd Bulwinkle

(Title of Person Signing)



(Signature)



COST DATA FORM:

a. Lump sum costs to provide the work outlined for Phase 1

Trident Construction's cost to provide the work outlined for Phase 1 shall be \$95,267.00. Included in this lump sum amount are our Design Team fees and allowances for steps to be taken to perform selective demolition, and identify portions of the building requiring repairs. Selective demolition includes removing existing building materials, create view portals for the Design Team to better understand existing conditions. Upon completion of the selective demolition and observation, Trident Construction will seal back the portals, make them weather tight and aesthetically acceptable. We have not included patching the portals back to match to the original state. This will be done as a part of the Phase 2 scope of work. Design Team fees are inclusive of architectural, building envelope, plumbing, mechanical, and electrical fees. We have not included any design fees associated with Civil or Structural Engineering.

b. All expected rates for design and construction work to be charged during Phase 2

Design Billable Rates/Fees

Principal (Architect)	\$185/hour
Principal (Engineer)	\$170/hour
Project Architect/Manager	\$155/hour
Intern	\$65/hour
Engineer	\$150/hour
Engineer Designer	\$110/hour
Field Technician	\$110/hour
Clerical	\$85/hour
10% mark-up shall be applied to Architect's/Engineer's material expenses	

Contractor Billable Rates/Fees

Project Manager	\$90/hour
Superintendent	\$75/hour
Carpenter	\$35/hour
Laborer	\$24/hour

Contractor's Overhead & Profit

12% of total job cost

Contractor's Monthly General Conditions

Trident Construction's estimated Monthly General Conditions for Phase 2 are \$19,235 per month. The monthly rate reflects the cost of a full-time Superintendent to supervise the work and a part-time Project Manager that will support the Superintendent. The monthly general conditions includes the cost of the Superintendent's truck, fuel and maintenance; Superintendent's mobile phone and data; and a small mobile office.



2245 Technical Parkway
North Charleston, SC 29406
Phone (843) 572-7600
Fax (843) 764-1704

TridentConstruction.com

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total		FY 20										
6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
9		General Government											
10													
11		Audio Visual/projector system for Council Chamber						25,000					30,000
12		City Hall parking lot fence replacement				18,000							
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall			15,000								
15		New telephone system							30,000				
16		Replace City Hall generator (evaluate in FY30)											
17		Court software upgrade			20,000					30,000			
18		Replace message boards at Connector and Breach Inlet							25,000				
19		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Refine this approach as budget progresses. Split 50/50 Gen Govt/Building</i>	12,163		12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163
20		Subtotal Capital	12,163		47,163	30,163	12,163	37,163	67,163	42,163	12,163	12,163	42,163
21													
22													
23		Special Projects											
24													
25		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave										75,000	
26													
27		Subtotal Special Projects	-		-	-	-	-	-	-	-	75,000	-
28													
29		Assign Fund Balance for City-wide Maintenance - FY19 10-yr plan included approximately \$500,000 in FY20-23 to repay Fire & PWks Large Equipment Reserve for funds diverted to address Hill Report maintnenace issues. Need to re-evaluate this approach given large cash needs for other projects including drainage											
30													
31	-	Grand Total General Government	12,163		47,163	30,163	12,163	37,163	67,163	42,163	12,163	87,163	42,163
32													

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5	Total		FY 20										
6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
33		Police Department											
34													
35		<i>Past practice was to replace patrol vehicles and SUVs in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i>											
36	15	Replace patrol vehicles w/ SUVs (5 in FY20 - all purchased in 2013)	190,000		38,000	38,000	117,000	78,000	120,000	200,000	41,000	41,000	123,000
37	8	Replace 4WD patrol SUVs			70,000	105,000	36,000	72,000			74,000	111,000	38,000
38	1	Replace beach services 4WD pickup 2012 Chevy Colorado			29,000					32,000			
39	1	Replace ACO 4WD Pickup Truck							36,000				
40	1	Replace Pickup Truck for parking management					33,000						
41	1	Replace beach services utility 4x4 ATV			20,000					22,000			
42	4	Replace low speed vehicles (LSVs) for parking mgt & beach services					51,000	17,000				54,000	18,000
43		Replace Front Beach surveillance system	30,000						35,000				
44		Replace recording equipment								30,000			
45		Replace 12 ticket writer tablets/printers for parking enforcement			22,000				25,000				28,000
46		Replace computer server (3-year replacement) w/ backup sys	15,000		15,000		17,000	17,000		18,000	18,000		
47		Replace PD radios (in-car & walkies) purch FY19										250,000	
48		Replace speed radar & trailer							11,000				
49		Replace body worn cameras (bwc) for all officers (3 year repl)	5,000				33,000			35,000			
50		Repl in-car cameras (coordinate with body-worn cameras)	34,000		18,000	24,000	24,000	24,000	18,000	30,000	18,000	24,000	24,000
51		Replace body worn camera (bwc) & in-car camera server/printer				10,000					15,000		
52		Replace 7 traffic counters located at Connector & Breach Inlet	18,000				22,000				25,000		
53		50% of Public Safety Building renovation (rough estimate)	2,000,000										
54		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Refine this approach as budget progresses. Split 50/50 Police/Fire</i>	44,543		44,543	44,543	44,543	44,543	44,543	44,543	44,543	44,543	44,543
55	31	Subtotal Capital	2,336,543		256,543	221,543	377,543	252,543	289,543	411,543	235,543	524,543	275,543
56													
57		Special Projects											
58													
59		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
60													
61		Assign Fund Balance for Future Expenditures											
62													
63		Subtotal Assigned Fund Balance	-		-	-	-	-	-	-	-	-	-
64													
65	31	Grand Total Police Department	2,336,543		256,543	221,543	377,543	252,543	289,543	411,543	235,543	524,543	275,543
66													

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6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
67		Fire Department											
68		Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.											
70	1	Rescue Truck purchased in FY16, replace in approx FY31											
71	1	Pumper Truck purchased 5/20/03			599,000								
72	1	95' Ladder Truck purchased 8/28/03	600,000		(estimated cost to refurbish the existing 95' Ladder Truck)								
73	1	E-1 Pumper Truck purchased 7/17/09 (replace in FY27)								715,000			
74	1	75' Ladder Truck purchased 5/4/04 (down pmt in FY18, bal in FY19).	849,500		offset with proceeds from municipal lease								
75		Vehicle Radio Repls with failure only	25,000		50,000								
76	1	Replace 2010 Ford F-150 - deferred to FY20	35,000							34,000			
77	1	Replace 2008 Ford F-250 purch FY07 - deferred to FY20			35,000					36,000			
79	1	Replace 2014 Ford F-150 purchased in FY14			34,000						35,000		
80	1	Replace 2016 Ford F-150						35,000					
81	1	Replace 2019 Ford F-150 purchased in FY19								36,000			
82		2 Mobile radio repeaters (one per ladder truck)				34,000						35,000	
83		One Thermal imaging camera (we have 4) in future repl all at once	12,000							60,000			
84		Porta-Count machine for SCBA mask fit testing (only with failure)	10,000										
85		Replace 8 mobile data terminals (MDTs)					52,000						
86	1	Replace 10' rubber boat purchased in FY18 and motor								30,000			
87	2	Replace personal watercraft (3 year rotation)	14,000		14,000		15,000	15,000		16,000	16,000		17,000
88	1	Replace Avon rubber boat and motor purch in FY19									25,000		
89	1	Replace 1995 aluminum boat and motor										35,000	
90		Replace fire pump for boat and marina fires					18,000						
91	1	Replace rescue boat				65,000							
92		Firefighter accountability system for tracking personnel on-scene	10,000										
93		RAD-57 medical monitor for carbon monoxide & oxygen (only w/fail)	5,000				6,000			7,000			8,000
94		Forceable entry door for training (consider repl in FY30)											
95		Cutters, spreader, hose and pump for "jaws of life" equip			20,000								
96		Two Ram extrication devices										10,000	
97		New airbags and hoses for vehicle accident extrications							10,000				
98	3	Repl all terrain veh (ATVs) for beach patrol/missions (3 yr rotation)			36,000	18,000		38,000	19,000		40,000	20,000	

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4													
5	Total		FY 20		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
6	Fleet		DEPARTMENT										
7			REQUESTS										
8													
99		Fire Department, continued											
100													
101		Two (2) portable hydrants to be mounted on ladder trucks						5,000					
102		Two (2) portable deck guns to be mounted on pumper trucks						10,000					
103		Repl 28 SCBA (self contained breathing apparatus) (deferred to FY21)			200,000								
104		50% of Public Safety Building renovation (rough estimate)	2,000,000										
105		Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. Refine this approach as budget progresses. PSB split 50/50 Police/Fire	93,620		93,620	93,620	93,620	93,620	93,620	93,620	93,620	93,620	93,620
106		Subtotal Capital	3,654,120		988,000	117,000	91,000	103,000	29,000	219,000	831,000	100,000	25,000
107													
108													
109		Special Projects	-		-	-	-	-	-	-	-	-	-
110													
111		Assign Fund Balance for Future Expenditures											
112		- In past years the City has "saved" for future large Fire Truck purchases. No provision in FY20-FY29 given cash needs for other projects - need to discuss this approach as budget progresses.											
114		Subtotal Assignment of Fund Balances	-		-	-	-	-	-	-	-	-	-
116	19	Grand Total Fire Department	3,654,120		988,000	117,000	91,000	103,000	29,000	219,000	831,000	100,000	25,000

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6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
117		Public Works Department											
119	1	1998 Mack (PW14) (currently used for miscellaneous work, will not be replaced when it fails)											
120	1	Replace 2006 Mack w/ 20yd Packer (PW2)			170,000								
121	1	Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22)							255,000				
122	1	Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)										270,000	
123	1	Replace 2014 Mack w/ 30yd Packer (PW26) in FY30											
124	1	Replace 2016 Mack w/ 30yd Packer (PW16) in FY31											
125	1	Replace 2018 Mack w/ 30yd Packer (PW28) in FY33											
126	1	Replace 2006 Caterpillar trash loader						158,000					
127													
128	1	2002 Mack Flatbed (PW 18) (keep as spare to help with yard debris, re-evaluate before replacing)											
129	1	Replace 2003 Mack Flatbed (PW 21)			110,000								
130	1	Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33)											
131	1	Replace 2008 F250 4x4 (currently used as a spare, need to evaluate before replacing)			34,000						35,000		
132	1	Replace 2018 4x4 pickup truck							35,000				
133	1	Replace 2014 F150 4x4	34,000							35,000			
134	1	Replace 2016 Ford F350 4x4 with hopper				48,000						50,000	
135	1	Replace 2017 Ford F250 with hopper					35,000						
136	1	Add Ford F150 for Asst Director (re-budget from FY19)	33,500							35,000			
137		Radio Replacements - replace w/ failure using old PD/FD radios	-										
138		Replace four 4-in flood water pumps as needed				20,000							
139		Replace z-track mower for rights of way			15,000						20,000		
140		Replace Skid Steer purchased in FY16				60,000							
141		Replace Fuel management system purchased in FY12						40,000					
142		Repl front beach trash compactor purchased in FY15									60,000		
143		Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value - will refine this approach as the budget progresses.	7,990		7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990	7,990
144	17	Subtotal Capital	75,490		166,990	135,990	212,990	205,990	297,990	77,990	122,990	327,990	7,990
145													
146		Special Projects											
147		General drainage contingency for small projects	70,000		70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
148		Repeat drainage work based on 3-year maintenance rotation	184,538		198,288	187,038	184,538	198,288	187,038	184,538	198,288	187,038	184,538
149		Phase 3-5 Drainage (per DK schedule)	700,000		1,500,000	4,800,000	2,400,000	2,400,000	3,600,000	3,600,000	3,600,000	-	-
150													
151		Subtotal Special Projects	954,538		1,768,288	5,057,038	2,654,538	2,668,288	3,857,038	3,854,538	3,868,288	257,038	254,538
152													
153		Assign Fund Balance for Future Expenditures											
154		- In past years the City has "saved" for future large Public Works Truck purchases. No provision in FY20-FY29 given cash needs for other projects - need to discuss this approach as budget progresses.											
155		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
156													
157		Grand Total Public Works Department	1,030,028		1,935,278	5,193,028	2,867,528	2,874,278	4,155,028	3,932,528	3,991,278	585,028	262,528

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total		FY 20		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
6	Fleet		DEPARTMENT										
7			REQUESTS										
8													
158													
159		Building Department											
160													
161	1	Replace pickup truck purchased in FY18						35,000					
162		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Refine this approach as budget progresses. Split 50/50 Gen Govt/Building	12,163		12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163	12,163
163													
164	1	Subtotal Capital	12,163		12,163	12,163	12,163	47,163	12,163	12,163	12,163	12,163	
165													
166		Special Projects											
167													
168		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	
169													
170		Grand Total Building Department	12,163		12,163	12,163	12,163	47,163	12,163	12,163	12,163	12,163	
171													
172													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3				Total Needs from All Funds									
4													
5	Total		FY 20										
6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
173		Recreation Department											
175		Add/Repl playground or outside scoreboard equip (only with failure)	10,000		10,000	15,000	40,000	15,000	15,000	20,000	20,000	20,000	20,000
176		Replace basketball scoreboard in gymnasium								7,000			
177		Rec Trac software upgrade for online registration module			5,400			5,400		5,400		5,600	
178		Rec Trac software to enable online registration, incl req'd 2nd server			26,000								
179		Acoustical Panels for Gymnasium				30,000							
180	1	Replace Rec-1 SUV			27,500								
181		Replace Toro Groomer			14,000								
182	1	Replace golf cart	6,000				7,000			8,000			
183		Replace computer server for RecTrak or security cameras	6,000				7,000	7,000			8,000		
184	1	Repl FY18 2018 Ford F-150						36,000					
185		Replace Bi-Parting walk-draw curtain				10,000							
186		Replace outdoor water fountains (we have 4) only with failure				5,000			5,000			5,000	
187		Soccer Goals			6,000			6,000			6,000		
188		Replace HVAC as needed (approx 15 total units)	50,000		25,000	25,000	25,000	50,000	25,000	25,000	25,000	50,000	25,000
189		Replace phone system									12,000		
190		Construct sand volley ball court							27,000				
191		Replace Lift				6,000							6,000
192		Replace Floor Scrubber			6,000							8,000	
193		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
194		Replace interior basketball goals with retractable system (FY40)											
195		John Deere Z-TRAK mower				14,000			15,000			16,000	
196		Replace Tennis Fencing						17,000					
197		Covered walkway to front entrance				250,000							
198		Replace Christmas Tree for Front Beach area						20,000					
199		Replace sound system speakers				10,000							
200		Replace fencing on Softball Field								50,000			
201		Replace Fencing on Baseball Field									25,000		

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3				Total Needs from All Funds									
4													
5	Total		FY 20										
6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
202		Recreation Department Capital, continued											
203													
204		Replace John Deere Tractor			20,000								
205		Purchase generator							150,000				
206		Replace 4 outdoor basketball goals and posts								20,000			
207		Radio Replacements (FY29)											20,000
208		Replace Picnic Shelter					40,000						
209		Replace baseball, softball, tennis & bball lights (FY37)											
210		Create public WiFi for Rec building and grounds	8,600										
211		1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff the Rec facilities are already well maintained and Rec Director advises add'l maint contingency is not needed at this time.											
212	3	Total Recreation Department Capital Expenditures	80,600		139,900	365,000	119,000	156,400	237,000	135,400	96,000	104,600	71,000
213													
214		Special Projects											
215		Fitness room expansion - design only											
216		Construct fitness room expansion					675,000						
217		Equipment for fitness room expansion					120,000						
218		Reconstruct 2 Tennis Courts						120,000					
219		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
220		Construct gymnasium in accordance with Master Plan											3,750,000
221													
222		Subtotal Special Projects	-		-	-	795,000	120,000	-	-	-	-	3,750,000
223													
224		Grand Total Recreation Department	80,600		139,900	365,000	914,000	276,400	237,000	135,400	96,000	104,600	3,821,000
225													
226													

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total		FY 20		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
6	Fleet		DEPARTMENT										
7			REQUESTS										
8													
227		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
229		Replace 5 Parking Meter Kiosks purchased used in FY18							75,000				
230		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17						105,000					
231		Repl white fencing (110 LFt at Ocean Villas & 160 LFt across fr WJ)	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
232		Repl/repair/add dune walkovers (approx 57 accesses)	100,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
233		Mobi Mat material to stabilize beach accesses as needed	15,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
234		Replace (12) streetlight fixtures			96,000								
235		Replace Front Beach irrigation system & repair associated infrastructure										175,000	
236		Add, replace or rehabilitate public art					10,000		10,000				10,000
237		Building maintenance contingency to proactively address issues as needed - calculated as 1% of insured value for Front Beach facilities incl Restrooms. Refine this approach as budget progresses.	8,224		8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224
238		Subtotal Capital	143,224		254,224	158,224	168,224	158,224	263,224	243,224	158,224	333,224	168,224
240		Special Projects											
241		Resurface City-owned portion of Ocean Blvd											
243		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
245		Assign Fund Balance for Future Expenditures											
246		- No provision in FY20-FY29 given cash needs for other projects - need to discuss this approach as budget progresses.							-	-	-	-	-
247		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
249		Grand Total Front Beach	143,224		254,224	158,224	168,224	158,224	263,224	243,224	158,224	333,224	168,224
250													
251		Breach Inlet Boat Ramp											
253		Rehabilitate concrete ramp (last done in FY00)				-	50,000						
254		Replace boat ramp gate				-	10,000						
255		Subtotal Capital	-		-	-	60,000	-	-	-	-	-	-
257		Grand Total Breach Inlet Boat Ramp	-		-	-	60,000	-	-	-	-	-	-

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3				Total Needs from All Funds									
4													
5	Total		FY 20										
6	Fleet		DEPARTMENT		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
7			REQUESTS										
8													
259		Beach Maintenance and Monitoring											
261		Design & permitting of next large scale off-shore project						700,000					
262		Construction of next large scale off-shore project							20,000,000				
263		Update Beach Management Plan				40,000					40,000		
264		Post storm sand scraping/emergency berm repair (only if needed)	250,000		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
265		Required post project monitoring (years 2-5 per CSE contract)	24,142		39,394	-	15,252						
266		Ongoing monitoring of shoreline	35,000		35,000	35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
267		Subtotal Special Projects	309,142		324,394	325,000	325,252	1,010,000	20,310,000	310,000	350,000	310,000	310,000
269		Grand Total Beach Restoration and Monitoring	309,142		324,394	325,000	325,252	1,010,000	20,310,000	310,000	350,000	310,000	310,000
270													
271													
272		Isle of Palms Marina											
274		Marina dock improvements per ATM schedule	735,000		530,000	1,100,000	275,000	200,000					
275		Trash compactor for all tenants to use			50,000								
276		Replace bulkhead FY30+)											
277		Replace boat ramp (FY30+)											
278		<i>Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value - refine this approach as budget progresses.</i>	51,003		51,003	51,003	51,003	51,003	51,003	51,003	51,003	51,003	51,003
279		Subtotal Capital	735,000		580,000	1,100,000	275,000	200,000	-	-	-	-	-
281		Special Projects											
283		Dredging	-		700,000								800,000
284		Subtotal Special Projects	-		700,000	-	-	-	-	-	-	-	800,000
286		Assign Fund Balance for Future Expenditures											
287		<i>-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects - need to discuss this approach as budget progresses</i>											
288		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
290		Grand Total Marina	735,000		1,280,000	1,100,000	275,000	200,000	-	-	-	-	800,000
291													
292													
293													

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1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3				Total Needs from All Funds									
4													
5	Total		FY 20		FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
6	Fleet		DEPARTMENT										
7			REQUESTS										
8													
294		Bonded Debt Service- Principal & Interest											
295													
296		1999 Marina GO Bond - principal	-										
297		1999 Marina GO Bond - interest	-										
298		2003 Rec Expansion GO Bond - principal	205,000		210,000	210,000	210,000						
299		2003 Rec Expansion GO Bond - interest	14,028		10,584	7,056	3,528						
300		2006 Fire Station #2 GO Bond - principal	205,000		215,000	225,000	240,000	250,000	265,000	275,000			
301		2006 Fire Station #2 GO Bond - interest	31,490		27,636	23,594	19,364	14,852	10,152	5,170			
302		2008 Public Safety Building GO Bond - principal	350,000		375,000	375,000	375,000	375,000	425,000		450,000	450,000	
303		2008 Public Safety Building GO Bond - interest	146,970		132,480	116,955	101,430	85,905	70,380	54,855	37,260	18,630	
304		2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 4%)	100,698		70,746	73,576	76,519	79,580	82,763	86,074	89,552	93,134	96,858
305		2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 4%)	-		29,952	27,122	24,179	21,118	17,935	14,625	11,147	7,565	3,839
306						-	-						
307		Debt Totals by Year	1,053,186		1,071,398	1,058,303	1,050,020	826,455	821,230	860,723	587,958	569,328	100,697
308													
309													
310		SUMMARY BY CATEGORY											
311													
312		Total Capital Items	7,049,303		2,444,983	2,140,083	1,328,083	1,160,483	1,196,083	1,141,483	1,468,083	1,414,683	589,920
313		Total Special Projects	1,263,680		2,792,682	5,382,038	3,774,790	3,798,288	24,167,038	4,164,538	4,218,288	642,038	5,114,538
314		Total Assignments of Fund Balance for Future Projects	-		-	-	-	-	-	-	-	-	-
315		Total Bond and Loan Payments	1,053,186		1,071,398	1,058,303	1,050,020	826,455	821,230	860,723	587,958	569,328	100,697
316		Total all expenditures on this schedule	9,366,169		6,309,063	8,580,424	6,152,893	5,785,226	26,184,351	6,166,744	6,274,329	2,626,049	5,805,156
317													
318		Less Large Projects Included where funding is not fully identified:											
319		Public Safety Building Renovation	(4,000,000)		-	-	-	-	-	-	-	-	-
320		Large Fire Trucks	(1,449,500)		(599,000)	-	-	-	-	-	(715,000)	-	-
321		Drainage Phase 3 - 5	(700,000)		(1,500,000)	(4,800,000)	(2,400,000)	(2,400,000)	(3,600,000)	(3,600,000)	(3,600,000)	-	-
322		Marina Docks	(735,000)		(530,000)	(1,100,000)	(275,000)	(200,000)	-	-	-	-	-
323		Marina Dredging	-		(700,000)	-	-	-	-	-	-	-	(800,000)
324		Construct Fitness Room at Rec Center	-		-	-	(795,000)	-	-	-	-	-	-
325		Construction of 2nd Gym at Rec Center	-		-	-	-	-	-	-	-	-	(3,750,000)
326		Offshore Beach Renourishment	-		-	-	-	(700,000)	(20,000,000)	-	-	-	-
327		Subtotal	(6,884,500)		(3,329,000)	(5,900,000)	(3,470,000)	(3,300,000)	(23,600,000)	(3,600,000)	(4,315,000)	-	(4,550,000)
328													
329		Total (Recurring Expenses without Large Projects)	2,481,669		2,980,063	2,680,424	2,682,893	2,485,226	2,584,351	2,566,744	1,959,329	2,626,049	1,255,156