



City Council

6:00 p.m., Tuesday, May 26, 2020

Council Chambers

1207 Palm Boulevard, Isle of Palms, South Carolina

Virtual Meeting Due to COVID-19 Pandemic:

The public may join the virtual meeting by clicking here: <https://www.youtube.com/user/cityofisleofpalms>

Public Comment:

Citizens may provide public comment here:

<https://www.iop.net/public-comment-form>

Agenda

1. **Introduction of meeting** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Reading of the Journals of Previous Meetings**
 - Regular Meeting – February 25, 2020
 - Emergency Council Meeting – March 20, 2020
 - Emergency Council Meeting – March 25, 2020
 - Emergency Council Meeting – March 27, 2020
 - Emergency Council Meeting – April 13, 2020
 - Emergency Council Meeting – April 20, 2020
 - Special City Council Meeting – April 28, 2020
 - Emergency Council Meeting – May 2, 2020
 - Emergency Council Meeting – May 4, 2020
 - Special City Council Meeting – May 8, 2020
 - Special City Council Meeting – May 11, 2020
 - Emergency Council Meeting – May 16, 2020
3. **Citizens' Comments** - Citizens may submit written comments here: <https://www.iop.net/public-comment-form> Comments received prior to the meeting will be entered into the record.
4. **Reports from Standing Committees**
 - a. **Ways and Means Committee**
 - i. Approval of a proposal in the amount of \$15,000 from The College of Charleston's The Riley Center for Livable Communities to assist the City in developing a Strategic Plan

- ii. Approval of an expenditure in the amount of \$28,690.68 for Fire Department mobile radio upgrades
- iii. Consideration of rent abatement for MJV due to dock damage and UST project delay
- iv. Approval of Police Department's drone policy, Department of Justice grant application for a drone and approval of an amount not to exceed \$4,500 for the purchase of a drone if the City's grant application is not successful
- v. Consideration of a matching grant program to assist IOP businesses to participate in MUSC's "Back to Business Program"
- vi. Approval to join litigation involving short term rental online businesses
- vii. Reconsideration of 4th of July fireworks
- viii. Consideration of portico design for the Public Safety Building rehabilitation project

b. Public Safety Committee

c. Public Works Committee

d. Recreation Committee

e. Personnel Committee

Consideration of recommendation from the Personnel Committee to appoint Scott Pierce and Marty Brown to fill the unexpired terms of the Planning Commission vacancies

f. Real Property Committee

5. Reports from City Officers, Boards and Commissions

a. Accommodations Tax Advisory Committee – no meeting

b. Board of Zoning Appeals – no meeting

c. Planning Commission – minutes attached

6. Reports from Special or Joint Committees – None

7. Petitions Received, Referred or Disposed of – None

8. Bills Already in Possession of Council – None

Second Reading of Ordinance 2020 – 01 – An ordinance that makes it unlawful to flee from a public safety officer under certain conditions

9. Introduction of New Bills, Resolutions and Proclamations

ORDINANCE 2020-03 – An Ordinance to Raise Revenue and Adopt a Budget



for the City of Isle of Palms, South Carolina, for the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

10. Miscellaneous Business

Next meeting date: 6:00 p. m., Tuesday, July 28, 2020

Discussion and consideration of requiring the public to wear face masks when going to essential businesses.

- 11. Executive Session** – If needed. In accordance Section 30-4-70 (a) (2) Discussion of negotiations incident to proposed contractual arrangements related to the marina restaurant lease. Upon returning to open session, Council may take action on matters discussed in Executive Session.

12. Adjournment



**City Council Meeting
6:00pm, Tuesday, February 25, 2020
Council Chambers
1207 Palm Boulevard, Isle of Palms, SC**

MINUTES

1. Call to order

Present: Council Members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Smith, Pounds, and Mayor Carroll

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Attorney Copeland, various department heads

2. Reading of the Journals of the Previous Meetings

Council Member Buckhannon made a motion to approve the minutes of the January 28, 2020 meeting, and Council Member Moye seconded the motion. The minutes passed unanimously.

3. Citizens' Comments

Susan Stabine, 20 22nd Avenue, President of the Wild Dunes Swim Team, spoke in favor of a community pool. She also shared the issues the swim team is having as a result of not having their own pool in which to conduct swim meets.

Chris Crowley, owner of Coastal Expeditions, asked the Council to consider making the marina dock more accessible for the public to enjoy the water in self-powered watercraft. He asked them to consider "purpose and service instead of financial gain" when thinking about future plans for the marina.

Krista Swindle, 2704 Cameron Boulevard, spoke in favor of an all-pedestrian crossing at the IOP Connector and Palm Boulevard intersection.

MOTION: Council Member Ward made a motion to change the order of the agenda to allow for the discussion of the Swimming Pool Citizen Advisory Board to occur prior to the Reports from Standing Committees. Council Member Bell seconded the motion. The motion passed unanimously.

4. Miscellaneous Business

Further discussion and possible action regarding the Swimming Pool Citizen Advisory Board

Mayor Carroll asked Ways & Means Committee Chairman Pounds to highlight the large projects City Council is considering in FY21. Council Member Pounds stated that City Council is looking to include funding for Phase III of the drainage project as well as two projects at the marina in the FY21 budget. Council Member Ward asked if a community pool is in the Comprehensive Plan and if the Planning Commission has looked into it. Administrator Fragoso said that a pool was previously in the 10-year capital plan, but it is not there at the moment.

Several Council members spoke to the need for a Strategic Plan. Council members Smith, Moye, Streetman, and Buckhannon encouraged City Council to allow those citizens interested in being on the Citizen Advisory Board to conduct the study to determine community interest in the pool. Council Member Pounds said, "I think having the conversation is a great idea... We decided to put about \$7 million dollars' worth of projects in our budget for Fiscal 21. This is probably not a '21 issue anyway regardless of what we like tonight or not. But if we are going to kick off this advisory committee, I think it is more about managing expectations than anything else. Yes, we want the input. Yes, we need some due diligence done. Yes, we need to see if it is even feasible." He added the input may be put aside for a few years.

Mayor Carroll said that he placed this item on the agenda because "after our budgeting workshop it became very apparent that we are reacting to everything instead of being proactive. We are reacting to drainage. We are reacting to a marina that has been neglected. We are reacting to a Public Safety Building that was poorly built. So we have got a lot of things on our platter, and City Staff has got a lot on their platter, but at the same time when this was approached to us, it was let us do a Citizens Advisory Board, no cost to the City. Let's go forward with this. I am good with that, but as long as there is not a realistic reason to think that we are going to react to it or do something knowing that our financial house of cards right now isn't that solid. We have to take care of the things that we need to take care. Our needs versus our wants."

5. Reports from Standing Committees

A. Ways and Means Committee

Council Member Pounds briefly reviewed the minutes of the February 12 Budget Workshop and the February 18 Ways & Means Committee meeting.

- i. **Award of a contract to Munnerlyn Pyrotechnics in the amount of \$25,000 for the July 4, 2020 fireworks show [FY20 Budget, State ATAX Fund, General Government, Programs/Sponsorships - \$85,000, p. 22, ln. 20]**

MOTION: Council Member Streetman made a motion to approve, and Council Member Pounds seconded the motion.

Council Member Smith said that while she enjoys the fireworks show, it creates a lot of trash going into the ocean. She encouraged the Public Safety Committee to consider the environmental impact of fireworks in the future and to see if the trash could be mitigated in some way. Council Member Buckhannon said that may be more a concern of the Public Works Committee, adding that staff cleans up the beach immediately following the show and a beach cleanup is always scheduled for July 5.

VOTE: The motion passed unanimously.

- ii. **Approval of a five (5) year extension of the JLG Enterprise contract for beach garbage and recycling collection services [FY20 budget, Muni ATAX, Front Beach and Parking Management, Contracted Services - \$11,800, p. 19, ln. 80 and State ATAX Front Beach and Parking Management, Contracted Services - \$150,000, p. 23, ln. 66]**

MOTION: Council Member Buckhannon made a motion to approve, and Council Member Ward seconded the motion.

Council Member Moye asked the City Administrator to speak to the consistent use of the procurement process as it related to selecting this contract. Administrator Fragoso said, “The only difference with this contract is when City Council approved the assignment to the new owner, it had six years left in the current contract. So what the City did was authorize that with the caveat that we would have a one-year trial period and upon successful termination or completion of that trial period the City would honor the remainder of the contract that it had originally approved as part of the assignment. Once this contract is completed after the five years, we would be in a position to bid it out again.”

Council members Pounds and Streetman both reported receiving positive citizen feedback about JLG Enterprise and the work they do.

VOTE: The motion passed unanimously.

- iii. **Approval of expenditure in the amount of \$2,000 for the purchase of reusable bags for tourism promotion and to encourage beach cleanup when visiting the beach [FY20 Budget, State ATAX Fund, General Government, Programs/Sponsorships - \$85,000, pg. 22, ln. 20]**

MOTION: Council Member Moye made a motion to approve and Council Member Streetman seconded the motion.

Administrator Fragoso asked the motion be amended to \$2,200 because bulk pricing would allow the purchase of 1,250 bags for that amount. She believed that the City could secure business sponsorships to pay for the next purchase of bags.

MOTION: Council Member Moye made a motion to amend the amount of the purchase to be \$2,200. Council Member Buckhannon seconded the motion. The motion passed unanimously.

VOTE: A vote was taken on the motion as amended. The motion passed unanimously.

- iv. **Approval of expenditure in the amount of \$4,000 for advertising new beach rules in *SIP* magazine and *Island Eye News* paper [FY20 Budget, State ATAX Fund, General Government, Programs/Sponsorships - \$85,000, pg. 22, ln. 20]**

MOTION: Council Member Moy made a motion to approve, and Council Member Bell seconded the motion.

Council Member Smith recused herself from the discussion and vote on this matter.

Administrator Fragoso said these funds will go to purchase one advertisement in *SIP* magazine and 11 ads in the *Island Eye News*.

VOTE: The motion passed unanimously.

- v. **Award of a contract to Trident Construction in the amount of \$5,256,159 for the construction of the repairs to the Public Safety Building [FY20 Budget, Capital Projects, Muni ATAX, State ATAX, Police and Fire Departments]**

MOTION: Council Member Buckhannon made a motion to approve, and Council Member Bell seconded the motion.

Administrator Fragoso said, “This is the third phase of the contract. As you all know, City Council went through a competitive bid process to engage the services of a design build team. City hired Trident Construction and Coast Architects. They conducted an investigative report, and then presented sort of the needs of the building. What needs to be repaired. What needs to be removed. What could stay. That report became part of what Council approved as the project budget. We were looking at \$6.2 million. That number includes a 10% contractor’s contingency and a 15% contingency to the City. After working on the design and drawings and engineering, conducting some specific tests, they came back to us with some refined numbers of the actual work. And those numbers came back a little bit different. During the Ways & Means meeting it was presented to Council a couple of options of how to stay within budget, and Council made the decision to, I guess, move forward with a simplified entrance design that would put the project at roughly \$620 under budget. And then the decision was made that the contractor is going to notify the City as to when we would need to make a final decision on the design for the building, and we would look at our contingency funds and make a decision at that point. So you all are approving the total budget for the project, knowing that on top of that we are a building in a 15% contingency that the City is carrying. That 5.2 number includes a 10% contractor’s contingency that we will get if it is not used.”

Council Member Popson expressed concern that the four hours per week allotted to Insight as the owner’s representative will not be enough time. Council members Popson, Bell, and Ward said their oversight is crucial to the long-term success of the project. Administrator Fragoso said the four hours was used as a benchmark by which to compare bids, but there is money in the budget for increased hours as needed.

VOTE: The motion passed unanimously.

- vi. **Approval of renewal of agreement with The Palms Hotel for use of the municipal parking lot and include provisions for automatic renewal and to adjust rates as determined by Council**

MOTION: Council Member Ward made a motion to approve, and Council Member Bell seconded the motion. The motion passed unanimously.

- vii. **Approval of an amount not to exceed \$15,000 for the installation of a pervious patio area behind the public restrooms on Front Beach [FY20 Budget, Hospitality Tax Fund, Public Works, Maintenance & Service Contracts - \$193,800, pg. 20, ln. 32]**

MOTION: Council Member Buckhannon made a motion to approve, and Council Member Ward seconded the motion.

Council Member Buckhannon noted there is more to this beautification project than the new patio, adding that chairs and tables will be added to the space. Administrator Fragoso said front beach businesses will be informed of the plans when they have been finalized.

VOTE: The motion passed unanimously.

The next regular meeting of the Ways & Means Committee will be Tuesday, March 17, 2020 at 5:00pm,

B. Public Safety Committee

Council Member Buckhannon reviewed the minutes of the February 3, 2020 Committee meeting.

i. Consideration of establishing an all-pedestrian crossing at the IOP Connector and Palm Boulevard intersection

Council Member Buckhannon said he did not think Council members have had time to research the concern about the all-pedestrian crossing as of this meeting. Administrator Fragoso said that SCDOT needs a letter from City Council “authorizing us to move forward. So we did not feel like that was a call that the Chief and I could make, and they requested a letter and action from Council. So we brought it up to Public Safety and ultimately, it will be up to Council to make that decision.”

Mayor Carroll made a motion to write a letter to SCDOT asking for a study. Council Member Buckhannon encouraged Council members to sit at the intersection to understand what a 41-second traffic delay would feel like. Mayor Carroll withdrew his motion until Council members have had a chance to further study the issue.

Council Member Moyer wondered if there are other solutions SCDOT could provide, and Chief Cornett reported this was their solution. He expressed concern that even with a 41-second stop in all directions, there would still be a green right-turn allowed coming off the Connector. He will look into the possibility of additional signage but believes it may be lost in all the other signage in the area. He reported that crosswalk rules and safety was going to be addressed in a series of videos the Public Safety department would be making for social media. Council members briefly discussed this proposal as being part of the larger traffic issues to be addressed in hopes of making the community at large safer.

ii. Consideration of exemption from the noise ordinance during the Veterans and First Responder Blessing Ceremony on November 7, 2020

Administrator Fragoso said the salute will consist of three officers shooting seven blanks each.

MOTION: Council Member Ward made a motion to approve, and Council Member Bell seconded the motion. The motion passed unanimously.

The next meeting of the Public Safety Committee will be Monday, March 2, 2020 at 9am.

C. Public Works Committee

Council Member Pounds reviewed the minutes of the February 6, 2020 meeting.

The next meeting of the Public Works Committee will be Thursday, March 5, 2020 at 8am.

D. Recreation Committee

Council Member Smith reviewed the minutes of the February 10, 2020 Recreation Committee meeting. She reminded the public that the last day to apply to be on the Swimming Pool Citizens Advisory Board is Friday, February 28, 2020.

Council Member Sweetman noted an error in the approval of the Recreation Committee meeting minutes.

The next meeting of the Recreation Committee will be on Monday, March 2, 2020 at 5pm.

E. Personnel Committee

Council Member Moye reviewed the minutes of the February 12, 2020 Personnel Committee meeting.

The next meeting of the Personnel Committee will be on Tuesday, March 3, 2020 at 9am.

F. Real Property Committee

Council Member Buckhannon reviewed the minutes of the February 13, 2020 Real Property Committee meeting. Administrator Fragoso reported that a contractor has been hired to grind down some of tripping hazards to make it safer on Waterway Boulevard while continuing to pursue County funding to rework the entire path.

The next meeting of the Real Property Committee will be on Wednesday, March 4 at 5pm.

5. Reports from City Officers, Boards, and Commissions

- A. Accommodations Tax Advisory Committee
- B. Board of Zoning Appeals
- C. Planning Commission

6. Reports from Special or Joint Committees – none

7. Petitions Received, Referred or Disposed of – none

8. Bills Already in Possession of Council – none

9. Introduction of New Bills, Resolutions, Proclamations

- A. **First Reading by Title Only of Ordinance 2020-01** – An ordinance that makes it unlawful to flee from a public safety officer under certain conditions

MOTION: Council Member Ward made a motion to approve, and Council Member Popson seconded the motion. The motion passed unanimously.

B. **Resolution 2020-01** – A resolution authorizing the consumption of beer and wine only at the Front Beach Fest on March 7, 2020

MOTION: Council Member Moye made a motion to approve, and Council Member Streetman seconded the motion. The motion passed unanimously.

10. **Miscellaneous Business**

The next meeting of the City Council will be on Tuesday, March 24, 2020 at 6:00pm.

11. **Executive Session**

MOTION: Council Member Bell made a motion to move into Executive Session in accordance with §30-4-70(a)(2) to discuss negotiations incident to proposed contractual arrangements related to the marina restaurant lease. Council Member Pounds seconded the motion. The motion passed unanimously.

Council members entered Executive Session at 7:36pm. City Council returned from Executive Session at 8:06pm. Mayor Carroll reported no decisions were made.

MOTION: Council Member Ward made a motion to extend exclusive negotiations with the IOP Families for thirty (30) days effective March 10, 2020. Council Member Bell seconded the motion. The motion passed unanimously.

12. **Adjournment**

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 8:07pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

10:00am, Friday, March 20, 2020

City Hall Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Attorney Copeland, Chief Cornett, Treasurer Suggs

2. Update on City's COVID-19 Response

Administrator Fragoso gave City Council members an update on the changes to government operations. The Recreation Center and the surrounding grounds have been closed, classes have been cancelled, and signs indicating the same have been placed around the property. Police officers have stepped up patrols in the area to disperse any crowds. City Hall offices closed to the public beginning Wednesday, March 18 and staff is working staggered schedules and remotely to ensure proper social distancing. The Building Department continues to issue building permits and licenses. Online payment is now available for those services. A lockbox to receive payments has also been affixed to the front of City Hall. She said her goal is to maintain some level of normal operations for City services.

She reported that Public Safety and Public Works are continuing with their normal operations, which now includes increased cleaning and disinfecting. Garbage and recycling collections is operating as normal, but it will depend on any schedule changes regarding availability of the landfill. She said there may be some delays in yard debris collection.

Regarding the Public Safety Building Rehabilitation project, she said the Fire Department staff has moved to the third floor of the building to allow for proper social distancing. They have worked with Coast Architects and the Design Build team to redefine their work so as to prevent construction workers coming in contact with Public Safety staff.

She said, "We have been developing contingency plans for this pandemic. Identifying resources in every department that could be redeployed to other duties, particularly around the beach, potential sanitation. So we are working on different plans and different strategies depending on potential shortage of employees."

She expressed concern about the exposure of Public Safety personnel to the virus. She said there is one fire department employee who is not feeling well but has not yet been tested. MUSC has

been contacted to see if there is another screening method for first responders, but that employee has been staying home out of an abundance of caution.

3. Discussion of economic impact of the COVID-19

Treasurer Suggs presented some assumptions of what impacts might be expected on tourism revenues and fund balances for the remaining quarter of FY20 and FY21. Her assumptions were based on accommodations revenues being reduced 75% March-June 2020, 50% reduced July-September 2020, 25% reduced October-December 2020, and then back to normal in January 2021. More extreme assumptions were made for the hospitality tax revenue with an 85% reduction March-June 2020, a 65% reduction July-September 2020, a 50% reduction October-December 2020, and then back to normal in January 2021. She noted, "Even with this level of reduction, there are no negative fund balances here. We are definitely not where we would like to be, but we in a sustainable position at the end of June." The forecasts will be updated as new information is received.

She noted that if tourism is down that other economic engines within the city will suffer as well, i.e. local option sales tax, licenses, parking fees. There will most likely be overtime in Public Safety and Public Works, but some of that may be reimbursed by FEMA in the future. Proper documentation is being kept in anticipation of that.

Administrator Fragoso reported that she has reached out to the short-term rental owners and asked them to provide any immediate impact they have seen on their market. She said some owners have seen an uptick in reservations. The Boardwalk Inn and Sweetgrass Pavilion are shutting down today or tomorrow. Their restaurant and spa are also being shuttered.

Administrator Fragoso said the budget continues to be worked on as department heads are discussing what is critical.

4. Discussion about the beach

Mayor Carroll reported on a phone call he had with the mayors of Sullivan's Island and Folly Beach. He said each mayor had different ideas of how to protect their islands. Administrator Fragoso noted that increased numbers of people on the beach led to increased calls for service, thereby exposing the Public Safety personnel to the virus. She said, "That is my number one priority; making sure that we have healthy staff that can continue to provide services to this community." Staff offered a measured approach to beach restriction: close the public parking lot at front beach, maintain the parking spaces between 10th and 14th, and limit parking to the landward side of Palm Boulevard. This allows for limited amounts of people on the beach and still allows for residents to use the beach. Signs encouraging social distancing on the beach have been ordered. Council members expressed concern that if Folly Beach implements restricted beach access it may cause an increase in beach traffic on the Isle of Palms.

Council members discussed the feasibility, necessity, and legality of limited versus restricted access to the beach. Administrator Fragoso and Chief Cornett shared what both of those options would require of the Public Safety staff. Attorney Copeland said that the only state restrictions

during this time would be to levy additional taxes. Setting up a checkpoint in the interest of the public health and safety is permissible.

Administrator Fragoso reported that Folly Beach will be restricting access at certain times of the day, but Sullivan's Island plans to keep the beach open and focus on social media messaging, which means Isle of Palms would be managing two checkpoints. She stressed the importance of giving the police officers clear delineations of who will be allowed on the island should the City decide to restrict access to the island. The Sheriff's Office said they will send staff to assist as needed.

MOTION: Council Member Moye made a motion that "access to the island will be restricted for the next 14 days beginning at a time determined by Public Safety to the following:

1. residents of the island with a current parking decal or other proof of residency readily visible on the vehicle without the need for physical interaction with officers;
2. service workers with current decals readily visible on the vehicle without the need for physical interaction with officers;
3. holders of a current short-term rental contract readily visible on or near the vehicle;
4. relatives and or friends of residents will be allowed on the island only in the presence of a current resident in a vehicle with a decal readily visible;
5. residents and guests of Wild Dunes with a proper and current QR code;
6. delivery personnel, including but not limited to pharmacy, FedEx, UPS, Amazon and USPS;
7. any delivery of essential medical and food services including caregivers;
8. employees of local businesses including but not limited to contractors, short-term rental operators, grocery stores, restaurants, and property managers.

Council Member Buckhannon seconded the motion.

MOTION: Council Member Bell made a motion to amend to stipulate a time for the restricted access to be monitored from 7:00am to 7:00pm seven days a week. Council Member Moye seconded the motion. The motion to amend passed unanimously.

Chief Cornett said that he would accept 2019 resident decals from residents who have not yet had time to secure one for 2020.

Council members decided that the ordinance could be updated and or extended as needed, if needed. Administrator Fragoso and Attorney Copeland pointed out to Council members that the emergency ordinance being adopted also includes a suspension of normal City operations, adjustments to public meetings, and suspension of all deadlines imposed by City ordinance with

no penalty. The motion made by Council Member Moye would be incorporated into the emergency ordinance.

VOTE: The vote taken on the motion to restrict access to the island passed unanimously.

5. Consideration of emergency ordinances addressing the following:

- a. consideration of deferral and delay of local accommodation hospitality taxes for businesses due to the COVID-19
- b. consideration of temporary exemption of the plastics ban ordinance for restaurants and food providers
- c. consideration of electronic meetings
- d. prohibition of public gatherings of greater than 10 people

Administrator Fragoso said all of those items are included in the emergency ordinance presented to Council.

MOTION: Council Member Bell made a motion amend the Emergency Ordinance to remain in place for 90 days. Council Member Streetman seconded the motion.

Council Member Bell then withdrew his motion.

MOTION: Council Member Ward made a motion to amend the Emergency Ordinance to remain in effect until July 15, 2020. Council Member Bell seconded the motion.

Council Member Ward noted the State has enacted their emergency ordinance to be in effect until July 1, 2020.

VOTE: The vote taken on the motion to amend passed unanimously.

Administrator Fragoso read from the ordinance, “The City Administrator is authorized to develop and enact a plan in order to ensure continued delivery of government services in light of COVID-19 outbreak. The City Administrator is authorized to cancel and revoke any special events permits issued prior to the date of this ordinance for events taking place until April 30, 2020.” She added, “All public gatherings of any type, whether organized or otherwise, of greater than 10 persons are prohibited, which is consistent with the governor’s order. Any violation of any rule or regulation issued and set forth herein shall be punishable as provided in Title IX, Chapter 3, §2, Disorderly Conduct of the Code of Ordinances of the City of Isle of Palms.”

She added that §6 means “access to the island will be restricted to the island for the next 14 days beginning March 21 at 7:00am to the following:

1. residents of the island with a current parking decal or other proof of residency readily visible and available on the vehicle without the need for physical interaction with officers;
2. service workers with current decals readily visible and available on the vehicle without the need for physical interaction with officers;

3. holders of a current short-term rental contract readily visible on or near the vehicle;
4. relatives and or friends of residents will be allowed on the island only in the presence of a current resident in a vehicle with a decal readily visible or proof of residency;
5. residents and guests of Wild Dunes with a proper and current QR code or proof of residency;
6. delivery personnel, including but not limited to pharmacy, FedEx, UPS, Amazon and USPS;
7. any delivery of essential medical and food services including caregivers;
8. employees of local businesses including but not limited to contractors, short-term rental operators, grocery stores, restaurants, and property managers.

“Access will be restricted subject to the above from 7:00am to 7:00pm during this period.”

MOTION: Mayor Carroll made a motion to amend the ordinance to allow the City Administrator to add anything reasonable that should have been included in the emergency ordinance. Council Member Buckhannon seconded the motion.

Administrator Fragoso noted this ordinance includes a provision allowing City Council to meet electronically during the pandemic.

VOTE: The motion to amend passed unanimously.

MOTION: Mayor Carroll made a motion to approve the Emergency Ordinance as amended. Council Member Bell seconded the motion. The motion passed unanimously.

6. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting adjourned at approximately 11:36am.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

4:00pm, Wednesday, March 25, 2020

City Hall Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith (telephonically), and Mayor Carroll

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Attorney Copeland, Chief Cornett, Battalion Chief Hathaway, Director Kerr

2. New Business

Emergency Ordinance 2020-02 to implement further measures to protect the citizens of the Isle of Palms including, but not limited to prohibiting future check-ins for short-term rentals, hotels, and other accommodations and prohibiting non-essential business to operate within the City and other measures proposed for the safety and public health for the City of Isle of Palms

MOTION: Council Member Streetman made a motion to move into Executive Session to discuss the emergency ordinance and to receive legal counsel. Council Member Bell seconded the motion. The motion passed unanimously.

City Council moved into Executive Session. The time was not recorded.

City Council returned from Executive Session, but the time was not recorded. Mayor Carroll reported that no decisions were made.

MOTION: Council Member Moye made a motion to approve Ordinance 2020-02 as presented. Council Member Bell seconded the motion.

Council Member Buckhannon recused himself from the discussion and vote regarding this ordinance as he owns short-term rental property on the island. Mayor Carroll noted that he also owns a rental property, but he is currently living in it and it is not an active rental property for short-term rental. Council Member Popson said, "I have a rental that we have right across the street that has always been long-term. In fact, it is vacant right now, and I am probably not going to release it. It is probably going to be my next spec home. Just for full disclosure."

Council Member Moye introduced Dr. Edward O'Bryan, Emergency Medicine physician at MUSC, the Executive Director of MUSC Health Solutions, Chief Medical Officer for MUSC Business Health, and the Director of Business for Telemedicine Services for Business Health.

Council members asked questions of Dr. O'Bryan related to his medical knowledge of the COVID-19 virus and his recommendations regarding Emergency Ordinance 2020-02. A full transcript of that conversation is available on the City's website.

Following the discussion with Dr. O'Bryan, Council members discussed particulars of the ordinance. Mayor Carroll expressed concern for the health and well-being of the Public Safety officers. Both Chief Cornett and Battalion Chief Hathaway said that the reduction of people permitted on the island has reduced the number of calls for service, thus reducing their exposure.

Council members agreed it was necessary to be proactive and prudent in passing the restrictions in this proposed ordinance to protect the health and safety of the citizens of the Isle of Palms.

MOTION: Council Member Bell made a motion to amend the ordinance to extend the date of the checkpoint to coincide with the restriction of the short-term rentals through April 30, 2020. Council Member Streetman seconded the motion.

Mayor Carroll said that everything else would remain the same, adding it does not prohibit non-resident property owners from accessing their properties.

VOTE: A voice vote was taken with all in favor of the amendment. Council Member Buckhannon did not vote.

VOTE: A voice vote on the ordinance as amended with all in favor. Council Member Buckhannon did not vote.

3. Adjournment

Council Member Bell made a motion to adjourn, and Council Member Buckhannon seconded the motion. The meeting was adjourned but no time was recorded.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

6:45pm, Friday, March 27, 2020

City Hall Council Chambers

1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye (telephonically), Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Asst. Administrator Hanna, Attorney Copeland, Chief Cornett, Treasurer Suggs

2. Discussion and possible action regarding Attorney General Opinion issued March 27, 2020

MOTION: Council Member Bell made a motion to move into Executive Session according to §30-4-70 to receive legal advice concerning the discussion and possible action regarding the Attorney General's Opinion issued March 27, 2020. Council Member Popson seconded the motion. The motion passed unanimously.

Upon returning from Executive Session, Mayor Carroll reported that no decisions were made concerning the discussion of possible action regarding the Attorney General's Opinion issued on March 27, 2020.

Mayor Carroll stated that measures previously put in place by City Council has reduced the number of calls and the risk of exposure to residents and staff.

MOTION: Council Member Ward made a motion for City Council "stay the course that we are currently on." Council Member Streetman seconded the motion.

Council members expressed their support of the motion. Council Member Moye asked citizens to reach out to Governor McMaster "to urge him to be a strong, firm leader in this dire situation we find ourselves in."

VOTE: The motion passed unanimously. Council Member Buckhannon did not vote as he recused himself from the discussion and vote on the matter.

3. Consideration of Resolution to Governor Requesting a Stay-at-Home Order

Mayor Carroll read Resolution R2020-01 requesting the governor to issue a mandatory Stay-at-Home Order for the state for a minimum of 14 days.

MOTION: Council Member Bell made a motion to approve and Council Member Ward seconded the motion.

MOTION: Council Member Bell made a motion to adjust the Stay-at-Home Order timeframe to extend to April 30, 2020. Council Member Ward seconded the motion. The motion passed unanimously.

Council members discussed the reasons and importance of sending this resolution to the governor, which communicates to him “how critical it is we think it is that he take the stand and enforce some of the regulations that are going to protect our state.” Council Member Pounds wondered if there would be unintended consequences to making such a request. Administrator Fragoso said it would be up to Governor McMaster to determine which businesses would be exempted from such an order. Council members feel such a statewide order would provide clarity and strong direction to citizens.

VOTE: The motion passed unanimously.

Council members encouraged citizens to visit the City’s website for more information and for a transcript of the March 25, 2020 meeting with Dr. Ed O’Bryan from MUSC.

5. Adjournment

Council Member Pounds made a motion to adjourn, and Council Member Buckhannon seconded the motion. The time of adjournment was not recorded.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

1:00pm, Monday, April 13, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, Chief Cornett, Chief Graham

2. Consideration of amendments to Emergency Ordinance 2020-02 to implement further measures to protect the citizens of the Isle of Palms, including but not limited to extending the access restrictions and the prohibition of future check-ins for short-term rentals, hotels and other accommodations and other measures proposed for the safety and public health of the City of Isle of Palms

Council members engaged Dr. Edward O'Bryan, Emergency Medicine physician at MUSC, the Executive Director of MUSC Health Solutions, Chief Medical Officer for MUSC Business Health, and the Director of Business for Telemedicine Services for Business Health.

Council members asked questions of Dr. O'Bryan related to his medical knowledge of the COVID-19 virus and his recommendations regarding an extension of Emergency Ordinance 2020-02. Dr. O'Bryan commended the City Council for their early actions to help slow the spread of the virus. He said he believes there will be less of a "flip of a switch" and more of a "gradual integration" when reopening businesses and society. He believes the CDC could continue to recommend gatherings no larger than 10 people for up to 8 more weeks.

At this time, the peak number of COVID-19 cases in South Carolina is expected between April 25 and May 2, 2020. Council member expressed concern about reopening the island too early. After further consultation with Dr. O'Bryan, Council members considered if it would be prudent to allow more time to pass before making a decision about reopening the island. Attorney Copeland reminded Council that whatever decisions they make cannot go against any orders put in place by Governor McMaster.

Chief Cornett said he has not had issues at the checkpoint that would require any further action from City Council. They will be scrutinizing the bikers and walkers more closely starting today. He also reported that construction workers are adhering to the social distancing guidelines. He

shared that 31 verbal warnings, 1 written warning, and 3 citations have been given for violations relating to the Emergency Ordinance.

MOTION: Council Member Bell made a motion to amend Emergency Ordinance 2020-02 to extend the effective date for Emergency Ordinance 2020-02 to May 30, 2020. Council Member Streetman seconded the motion.

Council members agreed to continue the current restrictions outlined in Emergency Ordinance 2020-02 and to meet weekly to consider new data before making a decision about reopening the island.

Council Member Bell withdrew his motion to amend Emergency Ordinance 2020-02. Council Member Streetman withdrew his second of the motion.

City Council will meet next via Zoom video conference on Monday, April 20, 2020 at 1:00pm.

3. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 2:09pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

1:00pm, Monday, April 20, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

2. Update from Raymond Barteet, South Carolina Department of Health and Environmental Control Regional Public Health Preparedness Director.

Mr. Barteet shared statistics updating City Council members on the number of cases and deaths due to COVID-19 in South Carolina. He also gave demographic breakdowns of those affected by the virus. Referring to modeling data from the University of Washington, Mr. Barteet suggested that South Carolina could have seen its peak of COVID-19 cases on April 9. He believes the data shows restrictions could be relaxed after June 1, but modeling data suggests continuing social distancing measures through May.

Council members engaged Mr. Barteet in questions about reopening the island to visitors and tourists. While Mr. Barteet could not give specific recommendations about reopening the island, he did say that increased testing will help understand how many are infected and that he expects increased availability of testing moving forward. He said that more testing helps better the modeling data. His recommendation to relax social distancing after June 1 "is based on modeling, and with the modeling it specifically says that after June 1st relaxing social distancing may be possible when containment strategies that include testing, contact tracing, isolation, limiting gathering size and stuff are in place." He said he did not see danger in lifting access to the beach as long as it remained restricted to residents and groups were kept to small numbers. He was unable to provide a recommendation for opening short-term rentals.

3. Update from Dr. Edward O'Bryan, Emergency Medicine physician at MUSC, the Executive Director of MUSC Health Solutions, Chief Medical Officer for MUSC Business Health, and the Director of Business for Telemedicine Services for Business Health.

Dr. O'Bryan suggested following a guideline of ten people or less in a home or unit once short-term rentals are reopened. He also agreed that opening beach access to residents is acceptable but noted that current models do not factor in the effects of opening tourist areas. Regarding the reopening of short-term rentals, Dr. O'Bryan said it would be important to limit the number of

people coming from locations outside the state, especially from known virus hotspots. Neither Mr. Barteet nor Dr. O'Bryan could provide any additional guidelines or recommendations for cleaning of short-term rental units or hotel rooms between visits. Dr. O'Bryan said that a slow reopening of places within the economy allowing for time in between to note any changes in the spread of the virus would be a prudent line of action. He did agree that requiring movement for beach and water-related activities was a good idea.

4. Consideration of amendments to Emergency Ordinance 2020-02 to implement further measures to protect the citizens of the Isle of Palms, including but not limited to extending the access restrictions and the prohibition of future check-ins for short-term rentals, hotels and other accommodations and other measures proposed for the safety and public health of the City of Isle of Palms

MOTION: Council Member Bell made a motion to move into Executive Session according to §30-4-70(a)(2) to receive legal advice regarding Emergency Ordinance 2020-02 and about a potential claim related to a violation of the Emergency Ordinance. Council Member Pounds seconded the motion. The motion passed unanimously.

City Council moved into Executive Session at 2:32pm.

City Council returned from Executive Session at 3:30pm. Mayor Carroll reported that no decisions were made. Council member discussed the reopening of the beach in light of Governor McMaster's upcoming press conference.

MOTION: Council Member Moye made a motion to open the beach for exercise only. Permitted exercise to including running, walking, dog walking, surfing, and other recreational activities consistent with social distancing. Sunbathing, loitering without moving in groups of three or more people will be prohibited. This motion is to be effective in conjunction with Governor McMaster's order. Council Member Pounds seconded the motion.

MOTION: Council Member Smith made a motion to amend the motion to allow people with disabilities to have proof available through a placard that they be allowed to be stationary. Mayor Carroll seconded the motion.

Chief Cornett agreed that the enforceability of the amendment remains the same as it has been in the past. Council Member Buckhannon asked why limiting activities on the beach is necessary and why movement is necessary, suggesting it seems like overreach.

MOTION: Council Member Ward called the question. Council Member Bell seconded the motion. The motion passed unanimously.

VOTE: A vote on the amended motion regarding activity on the beach was taken as follows:

Ayes: Smith, Moye, Bell, Popson, Streetman, Pounds

Nays: Buckhannon, Ward, Carroll

The motion passed.

5. Adjournment

The next meeting of City Council will be held Tuesday, April 28, 2020 at 6:00pm. Council Member Buckhannon made a motion to adjourn and Council Member Moye seconded the motion. The meeting was adjourned at 3:49pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

6:00pm, Tuesday, April 28, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

MOTION: Council Member Bell made a motion to reorder the agenda to allow for the discussion of the Emergency Ordinances to occur before the discussion of the phased reopening of the Recreation Department. Council Member Streetman seconded the motion. The motion passed unanimously.

2. Consideration of amendments to Emergency Ordinances 2020-01 and 2020-02 to implement further measures to protect the citizens of the Isle of Palms, including but not limited to extending the access restrictions and the prohibition of future check-ins for short-term rentals, hotels and other accommodations and other measures proposed for the safety and public health of the City of Isle of Palms

Administrator Fragoso reviewed the areas needing City Council's attention in the emergency ordinance as several restrictions originally put in place are set to expire on April 30, 2020. Other considerations may include extending the allowance for virtual meetings and the use of alternative containers by island business.

Dr. O'Bryan of MUSC provided City Council members with a COVID update for the state and Charleston area. He stated there are still approximately 100 cases/day in the state, noting that is not much of a decrease from last month. He said he would like to see a consistent drop in the number of cases over a 14-day period and the widespread availability of testing before allowing a large scale opening of businesses. He noted that South Carolina is approaching Phase 1 as outlined by the White House. He also suggested testing all frontline Isle of Palms staff and possibly all full-time residents. Dr. O'Bryan agreed that social distancing is effective, and he expects it will last until June. He did note the success of the social distancing efforts done by Isle of Palms, Sullivan's Island and Folly Beach. He also agreed that a gradual easing of the checkpoint restrictions onto the island seemed logical and could be quickly changed, if necessary. He stressed the need for businesses to work with public health officials to create new and better cleaning practices before any large-scale reopening. Administrator Fragoso asked Dr. O'Bryan to participate on the panel of a webinar she is setting up with island business owners on

how to properly reopen their businesses. Regarding a soft re-opening of the Recreation Department, Dr. O'Bryan said it seemed reasonable especially in light of the fact that UV light does kill the virus over time.

MOTION: Council Member Pounds made a motion to extend the current hours of the checkpoint of 7am-7pm to May 12, 2020 in accordance with the Governor's State of Emergency. Council Member Bell seconded the motion.

MOTION: Council Member Smith made a motion to change the times of the checkpoint from 8am-5pm. Council Member Moye seconded the motion.

Council members discussed the pros and cons of shortening the checkpoint restrictions. Chief Cornett said that monitoring social distancing on the beach is safer for his officers than manning the checkpoint. He also said he has enough staff to effectively monitor the beach. Administrator Fragoso pointed out that Sullivan's Island Town Council opted to keep their checkpoint times to 7am-7pm. If the Isle of Palms changes theirs to 8am-5pm, it will require Sullivan's Island to establish a checkpoint at Breach Inlet from 7am-8am and 5pm-7pm.

VOTE: A vote on the amendment to change the checkpoint times to 8am-5pm was taken as follows:

Ayes: Popson, Smith, Moye, Ward, Buckhannon, Carroll

Nays: Pounds, Streetman, Bell

The motion passed 6-3.

MOTION: Council Member Ward made a motion to amend the ordinance to allow property owners to access the beach through the checkpoint with proper proof of ownership. Council Member Popson seconded the motion. The motion passed unanimously.

MOTION: Council Member Buckhannon made a motion to amend the ordinance to allow cyclists and runners to access the island for exercise purposes. Council Member Ward seconded the motion.

Chief Cornett expressed concern about language needed to further differentiate cyclists and runners who are exercising as opposed to just coming to the island.

VOTE: A vote on the motion to allow cyclists and runner to access the island for exercise purposes was taken as follows:

Ayes: Buckhannon, Ward, Popson, Carroll

Nays: Bell, Moye, Smith, Streetman, Popson

The motion failed 5-4.

VOTE: A vote was taken on the original motion as amended, and the motion passed unanimously.

Administrator Fragoso noted the changes go into effect on May 1, 2020.

MOTION: Council Member Pounds made a motion to extend the date in Section 8 of Emergency Ordinance 2020-04 prohibiting rentals, use of short-term rentals, hotels and other overnight accommodations to May 12, 2020, Council Member Moye seconded the motion.

Council Member Buckhannon recused himself from the discussion and vote on this motion.

Administrator Fragoso pointed out that Governor McMaster's Executive Order 2020-19 notes that "short term rentals... in the State of South Carolina are prohibited from making or accepting new reservations or bookings from or for individuals travelling from any country, state, municipality, or other geographic area subject to or identified in a CDC travel advisory or other CDC notice as a location with extensive community transmission of COVID-19" and as the whole world is under a Level 3 Travel Restriction and this Executive Order limits travel into the state by people from areas affected by the virus, it would seem to limit all travel into the state. As this Executive Order is to remain in place through May 12, 2020 at this time, the City Council cannot do anything to violate that order.

VOTE: A vote was taken with all in favor. The motion passed unanimously.

Council members decided at this point in time to defer discussions about requirements for property managers regarding the proper cleaning of rental units until such time as consultations can be held with public health officials and proper guidelines can be crafted.

MOTION: Council Member Ward made a motion to amend Section 5 of Emergency Ordinance 2020-04 to authorize the City Administrator to cancel and revoke any special events permits issued prior to the date of this ordinance for events taking place until May 30, 2020. Council Member Bell seconded the motion. The motion passed unanimously.

MOTION: Council Member Ward made a motion to amend Section 6 of the Emergency Ordinance 2020-04 to prohibit public gatherings larger than 3 persons. Council Member Pounds seconded the motion.

MOTION: Council Member Moye made a motion to amend the original motion to exclude groups of family members who live in the same household. Council Member Smith seconded the motion. The motion passed unanimously.

VOTE: A vote was taken on the motion as amended with all in favor. The motion passed unanimously.

3. Discussion of phased reopening strategy and plan for the City of Isle of Palms.

Director Page said her staff is prepared to accommodate the limited use of the outdoor facilities at the Recreation Department, including use of the soccer field, tennis courts, and dog park. All spaces will be limited to three people at a time and any necessary cleaning will take place as there are turnovers in occupation. Chief Cornett said that his patrol officers would be able to respond to any calls from the Recreation Department in a timely manner, if needed. The new access will start Monday, May 4, 2020 and will be available to island residents Monday-Friday, 8am-5pm.

MOTION: Council Member Smith made a motion to implement the phased reopening of the Recreation Department on Monday, May 4, 2020 as described by Director Page and to include the basketball courts in that opening. Council Member Buckhannon seconded the motion.

Director Page indicated that she would like more time to look at the inclusion of basketball courts in the reopening as basketball involves more contact and could require more regulations than the other outdoor areas.

MOTION: Mayor Carroll made a motion to amend the motion to remove the use of the basketball courts from the reopening of the Recreation Department. Council Member Pounds seconded the motion. A vote on the amendment was taken as follows:

Ayes: Popson, Pounds, Streetman, Moye, Ward, Bell, Carroll

Nays: Smith, Buckhannon

The motion passed 7-2.

VOTE: A vote was taken on the motion to approve the phased reopening of the Recreation Department on May 4, 2020 with all in favor. The motion passed unanimously.

4. Next Meeting

The next meeting of the Isle of Palms City Council will be Tuesday, May 12, 2020 at 6:00pm.

5. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 8:32pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

3:00pm, Saturday, May 2, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

2. Consideration of amendments to Emergency Ordinance 2020-04 and other measures proposed for the safety and public health of the City of Isle of Palms

Mayor Carroll stated the purpose of the meeting was to address the directive from Governor McMaster to reopen the short-term rentals as well as amendments to Emergency Ordinance 2020-04 specifically dealing with the checkpoint hours and short-term rentals.

City Council members discussed changing the hours of the checkpoint versus opening the checkpoint. It was suggested that Mayor Carroll, Administrator Fragoso, and Chief Cornett reach out to the other area beaches to try to coordinate opening the beaches simultaneously so that not one single community gets overrun with visitors. Chief Cornett shared that both the Sheriff's Office and the North Charleston Police Department have offered the help of their officers. He noted officers from outside of the Isle of Palms can enforce social distancing but would not be able to enforce the "keep it moving" ordinance. He also said that it is safer for his officers to be on the beach than to interact with people at the checkpoint. Whenever the beach is opened, Chief Cornett said there would be a zero-tolerance policy with regards to beach violations. He agreed it would be easier if all the beaches worked on opening simultaneously.

Plans for limiting parking on the island were discussed as a means to help enforce social distancing and to keep the beaches from being overcrowded. Chief Cornett said that there will need to be additional resources, such as staff and fencing, utilized in order to restrict parking areas. He said that additional Beach Service Officers have been hired in anticipation of the beach reopening. Mayor Carroll reported that the County is delaying the opening of the park as they are in the midst of hiring and training staff.

MOTION: Council Member Bell made a motion to move into Executive Sessions according to §30-4-70(a)(2) to receive legal advice regarding short-term rentals and checkpoint restrictions. Council Member Pounds seconded the motion. The motion passed unanimously.

City Council moved into Executive Session at 4:18pm.

City Council returned from Executive Session at 4:58pm. Mayor Carroll reported no decisions were made.

MOTION: Council Member Popson made a motion to immediately open the island to short-term rentals while implementing the sanitation and hygiene measures suggested by City staff. Council Member Ward seconded the motion.

MOTION: Council Member Moyer made a motion ordering the creation of a task force made up of members of the rental and medical communities to determine a phased approach aimed at opening short-term rentals prior to May 12, 2020. Council Member Bell seconded the motion.

As there was another motion on the table, Council Member Moyer then withdrew his motion and Council Member Bell withdrew his second. Council members agreed it was critical to confer immediately with the members of the rental and medical communities to review the sanitation guidelines ahead of reopening.

Council Member Bell noted that the sanitation and hygiene document suggested by staff has not yet been reviewed by City Council and members of the rental community.

MOTION: Council Member Pounds called the question. Mayor Carroll seconded the motion. The motion passed unanimously.

VOTE: A vote on the motion to immediately open the island to short-term rentals was taken as follows:

Ayes: Popson, Ward, Carroll

Nays: Streetman, Bell, Pounds, Smith, Moyer

Council Member Buckhannon recused himself from the discussion and the vote. The motion failed 5-3.

MOTION: Council Member Moyer made a motion ordering the creation of a task force made up of members of the City staff and short-term rental and medical communities to build a phased approach aimed at opening short-term rentals prior to May 12, 2020. Council Member Pounds seconded the motion.

MOTION: Mayor Carroll made a motion to amend requesting the task force meet no later than Wednesday, May 6, 2020. Council Member Moyer seconded the motion. The motion passed unanimously.

VOTE: A vote was taken on the motion as amended as follows:

Ayes: Bell, Pounds, Smith, Streetman, Ward, Moyer, Carroll

Nays: Popson

Council Member Buckhannon recused himself from the vote and discussion. The motion passed 7-1.

MOTION: Mayor Carroll made a motion to remove the checkpoints on Wednesday, May 6, 2020 and to limit parking to the ocean side of Palm Boulevard and reduce the parking in the Municipal Lot B to 50%. Council Member Ward seconded the motion.

MOTION: Council Member Streetman made a motion to amend the motion to eliminate parking between 3rd and 9th streets. Council Member Pounds seconded the motion. A vote was taken as follows:

Ayes: Popson, Pounds, Ward, Bell, Streetman, Smith, Buckhannon, Moye

Nays: Carroll

The motion passed 8-1.

Discussion ensued about the most effective way to block off these parking areas and prepare for the lifting of the checkpoints. Council Member Buckhannon pointed out that the restaurants have been opened per Governor McMaster and the City cannot limit access to them after today.

VOTE: A vote taken on the amended motion passed unanimously.

MOTION: Council Member Buckhannon made a motion to allow patrons of island restaurants and businesses be allowed through the checkpoints. Council Member Ward seconded the motion.

Chief Cornett pointed out anyone can say they are a restaurant or business patron. Council Member Buckhannon said the impetus for the checkpoint was to control crowds on the beaches and that Governor McMaster has opened the restaurants.

VOTE: A vote was taken on the motion as follows:

Ayes: Buckhannon, Ward, Popson, Carroll

Nays: Moye, Smith, Pounds, Bell, Streetman

The motion failed 5-4.

3. Adjournment

Council Member Bell made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 5:41pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

5:00pm, Monday, May 4, 2020

**Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

2. Consideration of amendments to Emergency Ordinance 2020-05, including changing the expiration date for the entry checkpoints and access restrictions, considerations of road closures on Ocean Boulevard between Pavilion and J.C. Long Boulevard to allow restaurant outdoor overflow seating until Governor McMaster lifts the restrictions on outdoor dining, and other measures proposed for the safety and public health of the City of Isle of Palms

MOTION: Council Member Buckhannon made a motion to allow for outdoor seating at Isle of Palms restaurants directly outside the space of their establishments for the next fifteen (15) days as a City-sponsored event. Council Member Moye seconded the motion.

Administrator Fragoso pointed out that Ocean Boulevard between 10th-14th is City-owned so the same liability concerns remain. Chief Cornett said that there will need to be signs and clearly defined boundaries as to where alcohol could be consumed in those areas. Council Member Buckhannon clarified his motion applies to all restaurants on the island and not just those on Ocean Boulevard.

Administrator Fragoso pointed out that the public restrooms would not be open until the checkpoint is lifted. The City is currently looking for a new attendant to service the restrooms. Administrator Fragoso noted that according to the Governor's Executive Order 2020-31 requires that restaurants follow CDC guidelines as well as those guidelines put forth by the Restaurant and Lodging Association.

VOTE: The motion passed unanimously.

MOTION: Council Member Smith made a motion to remove the checkpoints by Wednesday, May 6, 2020. Council Member Popson seconded the motion.

Council member Pounds and Bell expressed concern about the plan agreed upon at the Emergency City Council Meeting on Saturday, May 2, 2020 being abandoned in light of this

motion. Administrator Fragoso said that the checkpoint can be lifted by then, but it will be done without all of the parking restrictions voted upon by City Council. Chief Cornett stated that the parking plan would require the purchase of fencing and or cones at a cost to the City. He said that the easiest plan moving forward is to abandon the parking plan voted on at Saturday's meeting and aggressively enforce beach and parking violations, including social distancing and keeping people moving.

Council members also expressed concern about having enough staff to handle the volume of beachgoers absent of other beaches lifting their access restrictions. Chief Cornett said, "We can use less staff in a more responsive way without the parking plan."

MOTION: Council Member Moye made a motion to amend by having the City revert to its original beach parking plan while maintaining 50% parking capacity at the municipal lot upon the lifting of the checkpoints. Council Member Buckhannon seconded the motion.

Administrator Fragoso said that the County parking lot would open in conjunction with the City lifting the checkpoints. However, the lot would only be open at 50% capacity and no other amenities such as restrooms, changing rooms, concessions, and lifeguards would be available for another week or two.

MOTION: Council Member Smith made a motion to move into Executive Session according to §30-4-70(a)(2) to receive legal advice related to the letter received from County Council Chairperson Elliott Summey. Council Member Popson seconded the motion. A vote was taken as follows:

Ayes: Smith

Nays: Moye, Ward, Buckhannon, Popson, Bell, Streetman, Carroll

The motion failed 1-8.

VOTE: A vote was taken on the amendment as follows:

Ayes: Moye, Buckhannon, Ward, Smith, Popson, Carroll

Nays: Bell, Pounds, Streetman

The motion passed 6-3.

Discussion ensued further about the motion to lift the checkpoints on Wednesday, May 6, 2020. Council members Pounds, Streetman, and Bell expressed the need to coordinate reopening with other beach communities so as not to compromise the safety of Isle of Palms residents. Council Member Smith said that opening the beach is a way to help the business community. Council Member Buckhannon pointed out that the Governor has lifted restrictions and the City is not exempt from his order to open the island.

VOTE: A vote was taken on the amended motion as follows:

Ayes: Popson, Smith, Buckhannon, Ward, Moye, Carroll

Nays: Pounds, Streetman, Bell

The motion passed 6-3.

3. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Bell seconded the motion. The meeting was adjourned at 6:21pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

2:00pm, Friday, May 8, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads, Sandy Stone of the Short-Term Rental Task Force

MOTION: Council Member Ward made a motion to suspend the rules of order and add a discussion of the “keep it moving” requirement in Ordinance 2020-03 to the agenda. Council Member Streetman seconded the motion. The motion passed unanimously.

Council Member Smith abstained from voting on the motion as she said the ordinance affects her family business.

2. Discussion of Ordinance 2020-03

MOTION: Council Member Ward made a motion to rescind the requirement that those on the beach be in constant movement and eliminate the regulation that the beach is open for exercise only effective immediately. Council Member Streetman second the motion.

Post motion, Council Member Ward noted for the record a statement that this amendment is due to the exigent circumstances of public health measures and the inability to enforce the current ordinance.

Chief Cornett shared that most beach goers have been successfully practicing social distancing and sees no issue with rescinding that requirement. Chief Cornett also noted that the wording of the Governor’s Executive Order makes enforcing group size at restaurants very difficult, but he can still enforce the limitation of group size on the beach to three or less unless they are from the same family and live in the same household.

VOTE: The motion was passed unanimously. Council Member Smith did not vote.

Council Member Ward expressed concern about enforcing the groups of three or less on the beach but not in the restaurants.

3. Presentation and consideration of the recommendations developed by the Short-Term Rental and Hotel Phased Re-Opening Task Force

Council Member Buckhannon recused himself from the discussion and any votes regarding short-term rentals.

Director Kerr reviewed the creation and makeup of the Short-Term Rental and Hotel Phased Re-Opening Task Force. He then shared the considerations and their final recommendations as provided in a document to City Council. He said the recommendations are to be effective immediately and in place for the next 61 days.

Council members thanked the members of the Task Force for their service. Mr. Stone said that rental managers are not asking for waivers be signed by renters. Council members Streetman and Ward noted that the rental managers have more at stake for not following the guidelines.

When asked about a requirement for cleaners to wear PPE, Director Kerr indicated that rental property managers have no control over the cleaning companies and what they do.

Dr. Edward O'Bryan of MUSC said the guidelines were "very good" as presented. He shared that MUSC is developing a program through their Public Health Team to help any business or municipality to do walk-throughs and help them develop a playbook for implementing the guidelines provided by Federal, state, and local governments. Council Member Ward encouraged Administrator Fragoso to follow up on that program with Dr. O'Bryan.

Director Kerr said that all of the Task Force recommendations will be sent to rental property owners and will include information about the MUSC program described by Dr. O'Bryan.

Administrator Fragoso noted that a requirement for cleaning employees to wear face masks and gloves when available needs to be added to §B(3). She also said that reservations can be taken for check-ins on or after May 13, 2020.

MOTION: Council Member Pounds made a motion to accept the sanitation and hygiene recommendations as presented by the Short-Term Rental and Hotel Phased Re-Opening Task Force. Council Member Streetman seconded the motion.

The effective date for these measures would be May 13, 2020 following the expiration of the short-term rental ban on May 12, 2020.

VOTE: A vote was taken with all in favor. Council Member Buckhannon did not vote.

3. Adjournment

Council Member Pounds made a motion to adjourn, and Council Member Bell seconded the motion. The meeting was adjourned at 3:12pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

1:00pm, Monday, May 11, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

2. Discussion of the removal of 97 palm trees on Isle of Palms as part of Dominion Energy's five-year tree trimming cycle to maintain public safety and system reliability.

City Council members engaged the following representatives from Dominion Energy in discussion about the removal of 97 palm trees from the Isle of Palms: Bill Turner, VP Electric Operations; Danny Kassis, VP Customer Relations & Renewables; Mark Branham, Forester/Certified Arborist; Clay Chaplin, Forester/Certified Arborist; Paul Fischer, Public Affairs, and Jennifer Hightower, Government Affairs.

Mr. Branham explained that upon inspection, 97 palm trees were identified as "Cat 1," thus needing to be removed. These trees, marked with a white X, have the greatest potential to interfere with power lines. According to Mr. Branham, residents affected by the tree removal were notified by mail on April 28, 2020 that the tree removal process will begin on Monday, May 18, 2020. He said these particular trees cannot be shortened or groomed away from the power lines and therefore need to be removed. Mr. Branham indicated that less than half of the citizens affected have contacted Dominion Energy with concerns. Due to their proximity to the power lines, the trees create an immediate risk for interrupted service and fire.

Several Council members asked about the feasibility of burying the powerlines to prevent trees from being removed. Dominion Energy representatives explained that multi-year process is possible but requires a plan and funding. They shared that some municipalities have used a portion of their franchise fees and grants to fund burying their power lines.

Council members asked about the lost value of the trees, the possibility of replanting any of the trees, the costs of planting new trees, and Dominion Energy's willingness to pay for any of those incurred costs. Mr. Kassis indicated that any agreement outside of their non-standard service agreement is more complex, but they are working on similar approaches with other municipalities. Mr. Turner indicated this tree removal will be an ongoing process as there are many more trees near power lines. Mr. Branham said that the replanting of these particular trees is not possible due to their proximity to power lines and other electrical infrastructure. The trees must be cut to the ground. He said debris will be chipped and cleaned up and any stump removal will be the property owner's responsibility.

Council members asked for data regarding the number and location of trees removed during the last tree-trimming cycle in 2014. They also agreed that a lengthier, in-person conversation is needed to discuss the process of planning for burying power lines. Council Member Buckhannon asked if the City could use the franchise fee monies to purchase and plant new trees. Mr. Kassis said, the way the fund was set up the provision would be that the utility would be required to put assets in service using the funds and that direct tree replacement would not be possible. It may be possible in conjunction with undergrounding.

Mayor Carroll said he believed leaving stumps behind was "the cheap way out," and he requested Dominion Energy remove all tree stumps. Mr. Turner said he will look into that request further, noting that stump removal could damage anything else underground that may be nearby. Mayor Carroll also requested that further notification to affected residents be made prior to the start of the removal process. Mr. Turner said door hangers can be put at each affected property.

Mr. Turner and Mr. Branham stated that these trees cannot be transplanted at this point, but that the replanting of trees now categorized as "Cat 2" is possible and up for discussion. Mr. Turner also said that an education effort of putting the right tree in the right place is needed going forward.

Administrator Fragoso indicated staff will follow up with Dominion Energy about stump removal, further notification to affected residents, information about tree removals during past tree-trimming cycles, and the anticipated impact of the following cycles.

3. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 2:35pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



EMERGENCY CITY COUNCIL MEETING

8:00pm, Saturday, May 16, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Popson, Streetman, Moye, Ward, Buckhannon, Bell, Pounds, and Smith, and Mayor Carroll

Staff Present: Administrator Fragoso, Attorney Copeland, various department heads

Also Present: Chairman Elliott Summey, Sheriff Al Cannon

2. Discussion and consideration of emergency measures proposed for the public health and safety of City of Isle of Palms

Mayor Carroll said this is the busiest day he has seen in 60+ years on the Isle of Palms. Chief Cornett reported that 216 parking tickets were issued today along with several traffic tickets and numerous alcohol-on-the-beach tickets. He said that while traffic remained heavy throughout the day, visitors mostly complied with social distancing requirements. Chief Cornett said the Public Safety department will be utilizing all of their social media outlets to encourage people to not rush to the beach. He will have 11 people on staff Sunday in addition to two sheriff's deputies provided by the County. He will also be participating in media interviews later in the evening. Chairman Summey said that if more sheriff's deputies are needed to please let him know. He also said he will contact Charleston County Rescue Squad about loaning ATVs to the Fire Department as theirs are not in service. Chairman Summey shared that the county is working with local celebrities to create appropriate messaging about people remaining safe as South Carolina reopens.

During a meeting with local and tri-county area mayors on Friday, Chairman Summey said they talked about pushing the message to citizens, "If you abuse it, you will lose it." He reported that Adams Outdoor, who owns most of the billboards in the area, has agreed to post messaging about not "abusing the beach."

Administrator Fragoso said that the parking at the Recreation Center is currently not regulated in the beach parking plan and that people can park there as long as they do so legally.

Council members expressed their thanks and gratitude to the staff, Chairman Summey, and Sheriff Cannon for all they were doing to help keep the island safe. Council Member Smith suggested that messaging remind people they can come to the beach during the weekdays and to come at low tide when there is more room on the beach. Other avenues for reaching more people

regarding the status of the beach included radio PSAs, the SCDOT 511 traffic camera app, the SCDOT digital messaging trailers, and the digital message boards along Highway 17.

Sheriff Cannon said he would send more deputies to help deal with the speeding reported in many neighborhoods on the island.

Council members discussed increasing the parking ticket fines. An ordinance will need to be drafted, and it will need to have two readings and a public hearing before it can be put into effect. The discussion about fine increases will continue at this week's Ways & Means Committee meeting.

Administrator Fragoso said they plan to have parking lot attendants at the City lots next weekend to help ensure the employees of island businesses have places to park. Council Member Bell asked how residents can volunteer their time to help, and Administrator Fragoso said they will talk about that further on the staff level and report back to Council.

3. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Smith seconded the motion. The meeting was adjourned at 8:50pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Ways & Means Committee Meeting

6:00pm, Tuesday, May 19, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Council members Pounds, Streetman, Popson, Bell, Buckhannon, Smith, Moye, Ward, and Mayor Carroll

Staff Present: Administrator Fragoso, Treasurer Suggs, various City Department heads

2. Approval of previous meeting's minutes

MOTION: Council Member Streetman made a motion to approve the minutes of the February 18, 2020 meeting and the March 12 and April 16, 2020 Special Meeting/Budget Workshops of the Ways & Means Committee. Council Member Popson seconded the motion. The motion passed unanimously.

3. Citizens' Comments – attached to these minutes

4. Financial Statements – Treasurer Debbie Suggs

A. Financial Reports

Treasurer Suggs reported that revenues are up and expenditures are down from April 2019. The City has \$21 million in cash, up \$1.5 million from the same time last year. She said she does not expect to see a significant impact of the shutdown until May, June, and July. The budget forecast predicts a decrease of \$3.8 million in revenues, but the forecast will be updated in June when more information becomes available.

She said that some tourism revenues are being realized and will continued to be realized now that businesses are allowed to reopen. Projections anticipated no revenues for several months. Monies due to the City like business licenses fees were delayed through Emergency Orders, but those monies will be realized by July.

Administrator Fragoso noted that staff is working on filling the open BSO positions, so they are staffed for the summer.

B. Project Worksheets

Treasurer Suggs noted the Public Safety Building Rehabilitation project is on schedule and on budget. She also stated the only monies spent in April for the Phase III Drainage Project were \$18,000 for engineering and design.

MOTION: Council Member Pounds made a motion to reorder the agenda to allow for the discussion of the IOP Strategic Plan prior to the discussion and consideration of the FY21 budget. Mayor Carroll seconded the motion. The motion passed unanimously.

5. New Business

A. Discussion of IOP Strategic Plan – Presentation of proposal from the Riley Center for Livable Communities

Kendra Stewart and Bob O'Reilly of the Riley Center gave an overview of their process of assisting the City Council with preparing a Strategic Plan. To engage the community in light of current societal conditions, they anticipate incorporating all community input the City has recently collected as well as conduct virtual meetings and surveys. The process should last 4-6 months. Mr. O'Reilly said the final product will also link back to the Comprehensive Plan and budget to keep it connected to all the work of the City. Costs related to the Strategic Plan will be discussed at next week's City Council meeting.

MOTION: Mayor Carroll made a motion to go forward with The Riley Center for Livable Communities with the Strategic Plan at a cost not to exceed \$15,000. Council Member Moyer seconded the motion. The motion passed unanimously.

6. Old Business

Discussion and consideration of FY21 Budget Draft #3

Administrator Fragoso reported that since the General Assembly will not return to Columbia until September, she does not anticipate any extensions to allow for a later deadline in passing a balanced budget. She said the Governor could sign an Executive Order any anytime, but there is no way to know that now. She said the budget could be passed and amended later as additional revenue information is realized.

Council Member Pounds reviewed the budget assumptions and initiatives included in the FY21 budget. Treasurer Suggs said the budget is very conservative, revenues have been underestimated, purchases have been delayed or eliminated, and she only sees an upside to future budget forecasts.

MOTION: Council Member Pounds made a motion to approve the budget as presented and prepare it for First Reading at City Council next week. Council Member Buckhannon seconded the motion.

Council Member Bell expressed concern about projected marina revenues since there may not be an operating restaurant there until the middle of next year. Treasurer Suggs said that the necessary funds will be moved out of ATAX monies, adding that the amount budgeted to be

transferred out is less than the amount transferred out in FY18 and FY19. She also added the effect of the rent abatement is included in the budget.

Discussion briefly ensued about the merit pool versus giving an across-the-board COLA. Council Member Pounds expressed his appreciation to Treasurer Suggs for her work on the budget.

VOTE: The motion passed unanimously.

7. New Business

B. Consideration of expenditure in the amount of \$28,690.68 for mobile radio upgrades

MOTION: Council Member Pounds made a motion to approve the expenditure for the mobile radio upgrades in the amount of \$28,690.98. Council Member Streetman seconded the motion.

Administrator Fragoso said the pricing on the radios is 25% lower than what is in the FY20 budget. Chief Graham said the upgrade includes over-the-air programming which will save time and money as she will not have to drive to North Charleston to have the radios reprogrammed as frequently. The radios will also now include GPS tracking and allow IOP to be more compatible with the rest of the county.

VOTE: The motion passed unanimously.

C. Report of BB&T municipal lease for the purchase of the 75' ladder truck

Administrator Fragoso reported, "The City finalized the municipal lease on March 25th. This is for the purchase of the new 75' ladder truck that was delivered to the City in March. The interest rate we acquired for this municipal lease was 1.83%. The budget included a 4% interest rate so very good news. And the total amount that was budgeted was \$849,500, and the total cost of the truck is \$848,267."

D. Consideration of rent abatement for MJV due to dock damage and UST project delay

Treasurer Suggs said further discussion of the rent abatement for the dock damage will come at a later time after more data is collected. The goal is to have that information ready to present to City Council next week. The payout from the contractor on the UST project delay more than covers this portion of the rent abatement.

MOTION: Council Member Bell made a motion to "the amount as stated for the rent abatement" for the UST project. Council Member Buckhannon seconded the motion. The motion passed unanimously.

E. Consideration of application to the Department of Justice grant for the purchase of a drone

Chief Cornett explained the draft policy of the use of a drone included in the packet is from MASC along with some verbiage found in the policies of neighboring agencies. He

acknowledged the privacy concerns of drone usage and said he will strictly monitor its use. The draft policy outlines possible uses of the drone in cases of a missing child on the beach, assisting the Fire Department in water rescues, assessing real-time traffic flow, certain search warrant situations, and post-hurricane assessment. He said there is a first-come, first-serve 100% DOJ grant that could allow them to acquire a drone. He also said he has put their name on a list with a California company who is giving them away. Should the City not be able to obtain a free drone, Chief Cornett said he would have approached City Council about the \$4,500 purchase of one.

Chief Cornett explained the certification process for pilots and observers and said the training is part of the cost of the drone.

MOTION: Council Member Pounds made a motion to approve the draft policy as presented and prepare an application to the Department of Justice for the grant for the purchase of a drone. Mayor Carroll seconded the motion.

MOTION: Council Member Bell made a motion to amend adding the purchase a drone should not exceed \$4,500 as an unbudgeted expense in the event a free drone cannot be procured. Mayor Carroll seconded the motion. The amendment passed unanimously.

VOTE: The vote on the motion as amended passed unanimously.

F. Discussion regarding establishing a matching grant program to assist IOP businesses participation in MUSC's "Back to Business" program

Council Member Smith said she sees this initiative as a proactive measure to protect the public health of residents and visitors. Administrator Fragoso said she did not know the costs of the program for smaller spaces, but the cost of the program for the Recreation Department was \$300. She hopes to be able to share more information on Thursday's Zoom meeting with local brick-and-mortar businesses. Visible certification is provided to businesses who complete the program. Council Member Smith suggested that short-term rental and hotel owners could benefit from the program as well. Council Member Moye suggested reaching out to the CVB to see if they would be interested in providing any matching funding to this program. Administrator Fragoso will give an update on this initiative at next week's City Council meeting.

G. Consideration of changing the daily parking rate at the Municipal Parking Lots to \$15 on Saturdays, Sundays, and Holidays and \$2.50 for on street parking along Ocean Boulevard between 10th and 14th Avenues

Council Member Pounds pointed out these price increases are included in the FY21 budget. Administrator Fragoso said that any change in fees requires two readings and a public hearing and provided routes to complete this change before the end of May and before the end of June. Mayor Carroll said he would like to see this passed and in effect by the end of May. Council members briefly discussed how this change should not affect the seasonal parking passes purchased by island employees.

MOTION: Mayor Carroll made a motion to increase the parking rates in the municipal parking lots from \$12 to \$15 and the parking meter rates from \$2/hour to \$2.50/hour for street parking in the expedited process proposed by staff. Council Member Ward seconded the motion. The motion passed unanimously.

Council Member Buckhannon suggested Administrator Fragoso contact the Palms Hotel to let them know the rates would likely be changing in June instead of July.

Administrator Fragoso said, “Going to \$15 on Saturdays, Sundays, and holidays makes it consistent to the fee to park at the municipal lot on those same days.”

Council Member Moye said he would like to know “how much tax revenue that is generated off-island is actually coming to the island.”

H. Discussion regarding increasing parking fines

Administrator Fragoso said that all fines for illegally parking on the island are \$50. That fine doubles after 30 days of non-payment. Council again discussed Chief Cornett’s need for a full staff of BSOs to keep up with the amount of ticketing required across the island. Council Member Smith noted that better controlling the parking issue makes the island safer for everyone, so it is important that pay rates for BSOs be competitive to attract the staff needed. Administrator Fragoso noted the Isle of Palms’ parking rates are the highest in the area. Treasurer Suggs reported that parking ticket collection rates are surprisingly good due to the delinquent notices sent out by staff.

MOTION: Mayor Carroll made a motion to recommend a parking fine increase from \$50 to \$100 to City Council for First Reading at the May 26 meeting. Council Member Bell seconded the motion. Council Member Smith offered a friendly amendment to the motion by doubling the parking fines for both street and metered parking. Mayor Carroll and Council Member Bell both accepted the friendly amendment. The amended motion passed unanimously.

I. Discussion about reducing the size of City Council

MOTION: Council Member Pounds made a motion to recommend to City Council to reduce the size of City Council from 9 members to 7 members and “prepare to include a referendum for our residents to have their voice heard on this topic for the November 2020 ballot.” Council Member Bell seconded the motion.

Council Member Pounds noted this was originally brought up as a potential way to reduce budgeted expenses. He also said reducing the size of Council could increase efficiency by forcing the rethinking of committee assignments. He referred to information provided to Council members about the size of City Councils from across the state in relation to their populations. He also referred to a proposed timeline to have the measure appear on the 2020 ballot.

Council members discussed whether or not there was a need to reduce the size of City Council and whether or not the issue should be one brought by the citizens via petition. Council Member Smith suggested sending the issue to the Personnel Committee for further study. Based on current community feedback on a number of issues, several Council members said they did not

see this as an area of concern among a wide range of citizens. Council Member Bell said the size of Council did not lend itself to efficiency. Mayor Carroll pointed out that former mayors have said the current organization works and they see no need to change it.

MOTION: Council Member Buckhannon called the question. Mayor Carroll seconded the motion. A vote was taken as follows:

Ayes: Moye, Ward, Smith, Buckhannon, Popson, Pounds, Carroll

Nays: Streetman, Bell

The motion passed 7-2.

VOTE: A vote on the original motion was taken as follows:

Ayes: Streetman, Bell, Moye, Pounds

Nays: Pounds, Smith, Buckhannon, Ward, Carroll.

The motion failed 4-5.

8. Miscellaneous Business

The next meeting of the Ways & Means Committee will be Tuesday, June 16, 2020 at 6pm.

9. Executive Session

MOTION: Council Member Pounds made a motion to move into Executive Session according to §30-4-70 of the Freedom of Information Act to receive legal advice regarding pending litigation involving short-term rental online businesses. Council Member Bell seconded the motion. The motion passed unanimously.

City Council entered into Executive Session at 8:43pm.

City Council returned from at 9:06pm.

MOTION: Council Member Buckhannon made a motion to pursue a legal claim against online short-term rental companies as discussed in Executive Session. Mayor Carroll seconded the motion. The motion passed unanimously.

3. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 9:08pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Strategic Planning Services



The Riley Center for Livable Communities

Table of Contents

- 1 Overview of Strategic Planning Services
- 2 Environmental Scan
- 3 Strengths, Weaknesses, Threats, & Opportunities
- 4 Strategy/Tactics, Implementation, & Accountability

Overview of Strategic Planning Services

The Process

Most communities are familiar with the Strategic Planning process and the steps involved.

- Environmental Scan
- Strengths, Weaknesses, Threats, and

Opportunities

- Vision Statement
- Mission Statement
- Implementation Plan
- Alignment and Accountability

How the Riley Center Can Make a Difference

① Engagement

The Riley Center has the professional experience to overcome one of the foremost *initial challenges* of any Strategic Planning process - how to design and structure the process to effectively engage the City Council and stakeholders.

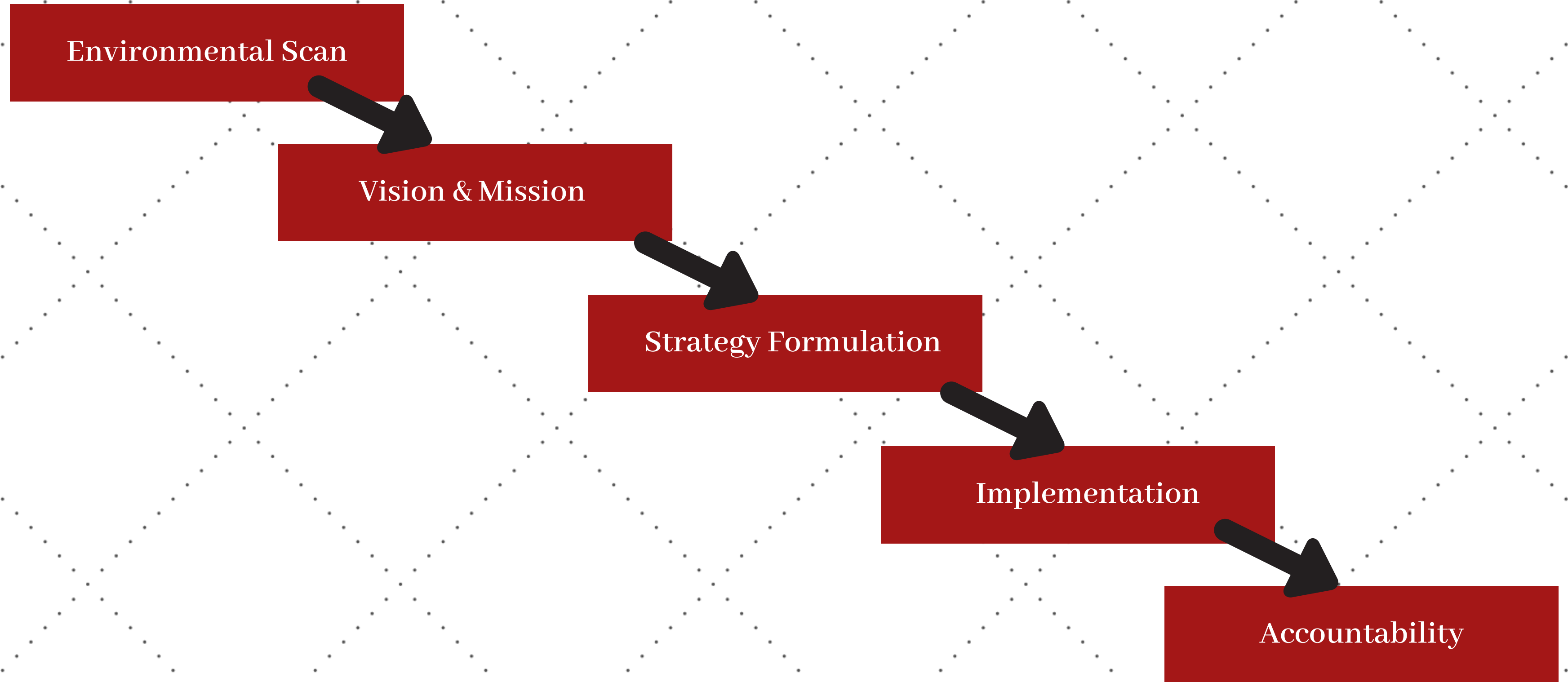
② Alignment

A second *frequent challenge* is ensuring that the Strategic Plan aligns with the Isle of Palms' financial resources.

③ Accountability

The Riley Center has the technical expertise to help Isle of Palms meet the most frequent ongoing challenge of the process - how to ensure that the Strategic Plan links to the comprehensive plan, capital, and operating budgets.

The Strategic Planning Process



Environmental Scan

The environmental scan will identify the major forces that will drive issues facing Isle of Palms, including demographic and economic factors.

Demographics

- Population
- Population Growth
- Age
- Per Capita Income
- Education

Region Resources

- Climate
- Natural Resources
- Education
- Health Care
- Cultural Resources
- Historical Resources
- Transportation
- Recreation

Economy

- Unemployment
- Jobs vs. Population
- Key Employers
- Income Growth
- Building Permits
- Market Valuation
- Industry
- Commerce
- Economic Clusters

Strengths, Weaknesses, Threats, and Opportunities

The Riley Center will assist the community in analyzing and refining the data from the Environmental Scan to identify key strengths that can support the Strategic Plan, weaknesses to be addressed, threats that may require contingency planning, and alternative strategies.

Strengths

Strengths may feature tourism, climate, concentration of facilities, cultural resources, educational institutions, recreational amenities, natural resources such as beaches, and other unique attributes of the Isle of Palms.

Weaknesses

Weaknesses to address might include population trends, income characteristics, travel patterns, the economy, and infrastructure.

Threats

Threats might include loss of major employers, impact of an economic downturn, and sea level rise.

Opportunities

Opportunities include housing, historical assets, underutilized resources, and location and natural beauty.

Vision and Mission

Development of the Vision Statement

The Riley Center will help
facilitate development of the
community's Vision
statement.

Development of the Mission Statement

The Riley Center will help
facilitate development of the
local government's Mission
Statement.

Implementation

Strategies and Tactics

The Riley Center can assist the community in identifying strategies to facilitate the Strategic Plan, develop tactics to ensure all steps are identified to accomplish the chosen strategies, and help the community identify how to best align available resources around these strategies and tactics.

Implementation Plan

The implementation plan must identify the resources required, where to obtain them, and how to utilize them.

Accountability

The Riley Center can assist in helping staff align the strategic plan with the comprehensive plan, operating, and capital budgets and departmental work plans.



COLLEGE of
CHARLESTON

THE RILEY CENTER FOR
LIVABLE COMMUNITIES

The Joseph P. Riley, Jr. Center for Livable Communities at the College of Charleston is pleased to submit a proposal to assist the Isle of Palms in developing a strategic plan.

Introduction of Contractor

The Joseph P. Riley, Jr. Center for Livable Communities is a strategic initiative of the College of Charleston whose mission is to leverage the intellectual resources of the College to support the economic and cultural vibrancy of the City of Charleston and other communities throughout South Carolina and beyond. Over the past several years, the Riley Center has been successful at providing a vast array of support to communities and nonprofit organizations throughout South Carolina and the southeastern United States. More information on the Riley Center can be found on our website at: <http://riley.cofc.edu>.

With access to the resources of the College of Charleston's School of Humanities and Social Sciences, as well as nationally renowned fellows and executives in residence, the Riley Center seeks to be a leader in livable community research, education and practice. The Riley Center defines "livable communities" as those which are economically and culturally vibrant, with equitable access for all residents to education, jobs, healthcare, and housing as well as diverse opportunities in arts, culture, and recreation.

The Riley Center achieves its mission by connecting community needs with faculty, staff and student expertise. The Center has five core competencies under which it offers a variety of services. These five areas are:

- 1) [Nonprofit and Local Government Governance and Leadership Support](#)
- 2) [Health and Sustainability](#)
- 3) [Public Safety](#)
- 4) [Education, Arts and Culture](#)
- 5) [Urban Design, Planning and Housing](#)

Professional Services

The Riley Center offers a variety of professional services tailored to fit the needs of the client. Services include:

- Strategic planning, program evaluation and policy analysis
- Leadership training and professional development
- Meeting and focus group facilitation
- Board training and team development
- Grant writing and research support
- Surveys, data collection and data analysis



COLLEGE of
CHARLESTON

THE RILEY CENTER FOR
LIVABLE COMMUNITIES

Examples of Past Projects

Riley Center staff have over of 40 years of experience working with state and local government agencies and nonprofit organizations in South Carolina. A sample of organizations we have worked with over the past ten years on strategic planning, community engagement, program evaluation and assessment include:

- City of Charleston
- City of Charleston Police Department
- SC Commission on Higher Education
- Town of Mount Pleasant
- Charleston Metro Chamber of Commerce
- City of Walterboro
- Chesterfield County
- Dorchester County
- Georgetown County
- Lowcountry Food Bank
- Hampton County
- Jasper County
- Williamsburg County
- York County
- City of Anderson
- Lowcountry Local First
- Feeding the Carolinas
- Beaufort County
- Charleston County
- Second Harvest Food Bank of Savannah
- The Sustainability Institute
- Orangeburg County
- YWCA Greater Charleston

Proposed Process

The Riley Center proposes to conduct and facilitate a strategic plan process with the Isle of Palms. Through the work of two Riley staff members – Robert O’Neill and Kendra Stewart – and one graduate student, the Center will coordinate with the Town Council and Staff to determine the process that they would like to use in developing a plan and then will provide facilitation and expertise while moving through this process. Most communities use a process that includes the following steps:

- Environmental Scan
- Analysis of Strengths, Weaknesses, Threats and Opportunities
- Vision Statement
- Mission Statement
- Implementation Plan
- Alignment & Accountability



COLLEGE of
CHARLESTON

THE RILEY CENTER FOR
LIVABLE COMMUNITIES

Specifically, the Riley Center has expertise in:

- 1) Engagement – The Center will work to overcome one of the foremost initial challenges of how to design and structure a process to effectively engage the City Council and Stakeholders. We will work with IOP staff to evaluate data collected from recent public meetings and engagement efforts to assist in incorporating important themes into the plan. If deemed necessary, the Riley Center will design and implement a citizen survey to collect additional information from IOP citizens.
- 2) Alignment – A second frequent challenge is ensuring that the Strategic Plan aligns with the Isle of Palms’ budget forecast and financial plan and resources.
- 3) Accountability – The Riley Center has the technical expertise to help IOP meet the most frequent ongoing challenge of the process – how to ensure that the Strategic Plan links to the comprehensive plan, capital, and operating budgets.

For more specific information on the process, see the attached PowerPoint. The Riley Center will work with the town Manager to specify a timeline for the planning process that meets the needs of the Isle of Palms Council.

Proposed Budget

\$15,000

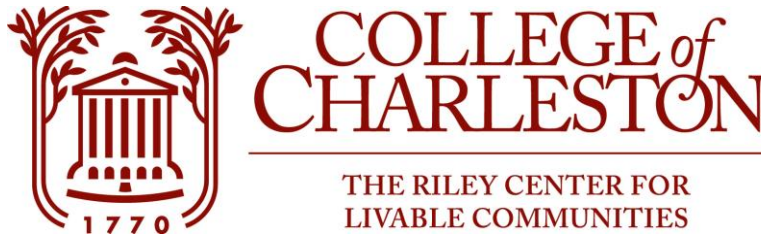
A) Personnel on the Project Team

The following personnel will be working on this project.

Robert (Bob) O’Neill

Bob O’Neill joined the Riley Center as Executive in Residence in 2018 after serving as a Riley fellow for two years. In this role he has built the capacity of the Center’s professional development services by providing expertise in building local government leadership. Mr. O’Neill also serves on the core faculty and teaches in the Master of Public Administration program at the College of Charleston.

Mr. O’Neill is the former executive director of ICMA (International City/County Management Association), which advances professional local government worldwide, a position he held since December 2002. Before coming to ICMA, Mr. O’Neill served as president of the National Academy of Public Administration (NAPA). From May through September of 2001, he was on



temporary assignment at the Office of Management and Budget as counselor to the director and deputy director on management issues.

Mr. O'Neill served as Fairfax County executive from 1997 to 2000, where he is credited with developing a series of strategies aimed at revitalizing older residential communities and commercial areas within Fairfax County as well as launching a series of initiatives focused on performance and results management. His "reinvention" of the government of Hampton, Virginia, as city manager from 1984 to 1997, was widely recognized; his many accomplishments included a downtown and waterfront revitalization initiative and development of a nationally recognized youth-at-risk program.

Mr. O'Neill has been the recipient of the Maxwell School of Syracuse University's Spirit of Public Service award and the National Public Service Award presented by the National Academy of Public Administration (NAPA) and the American Society for Public Administration. He is a NAPA fellow and faculty member of the University of Virginia's Senior Executive Institute and Leading, Educating and Developing programs. He earned his BA in political science from Old Dominion University and his master's in public administration from the Maxwell School of Citizenship & Public Administration, Syracuse University. He also completed the Executive Program at Colgate Darden School of Business, University of Virginia, and received an honorary doctorate of laws from Old Dominion University.

Kendra B. Stewart, Ph.D.

Kendra B. Stewart is Professor of Political Science and Public Administration and Director of the Joseph P. Riley, Jr. Center for Livable Communities at the College of Charleston. Her research interests include South Carolina government, non-profit management, state and local government, food policy, and women and politics. She is co-editor of a book entitled *The Practice of Government Public Relations*. The articles she has authored have appeared in various journals including *Urban Affairs Review*, *Public Finance and Management*, *Perspective in Politics*, *Journal of Public Affairs Education*, *Journal of Hunger and Environmental Nutrition* as well as in various scholarly books.

Dr. Stewart is a fellow of the National Academy of Public Administration (NAPA), an independent, nonprofit, and non-partisan organization chartered by Congress to assist government leaders in building more effective, efficient, accountable, and transparent organizations. She was also elected to serve as President of the American Society for Public Administration (ASPA) for 2020-2021. Dr. Stewart has conducted political analysis for a variety of print, radio and television media, including *Good Morning America*, Fox News Channel, the Associated Press, *The New Yorker*, and *National Public Radio*.

Dr. Stewart received her undergraduate degree from the University of Central Florida and her Master of Public Administration and Ph.D. in Political Science from the University of South Carolina. Prior to her current position, Dr. Stewart was a faculty member at Eastern Kentucky



COLLEGE *of*
CHARLESTON

THE RILEY CENTER FOR
LIVABLE COMMUNITIES

University and worked for the state of South Carolina Budget and Control Board. In addition, she has conducted program evaluations and strategic planning assistance to a variety of public

and nonprofit organizations. Dr. Stewart is very involved in the community as well, serving on the boards of several professional and non-profit organizations.

Project Contact Information

College of Charleston
Joseph P. Riley Jr. Center for Livable Communities
66 George Street
Charleston, SC 29424
Phone: 843.953.6100
Website: riley.cofc.edu
Year Established: 1978
Primary Contact: Dr. Kendra Stewart
Phone: 843.953.6691
Email: StewartK@cofc.edu

Memo

To: Desiree Fragoso, City Administrator

From: Chief Ann Graham, Fire Chief

Date: February 24, 2020

RE: Mobile Radio Upgrades

As you are aware, the Fire Department replaced all walkie talkies 4 years ago. Fire Department radios were subjected to harsh conditions, especially on water missions.

The County was able to work out special pricing in anticipation of all agencies replacing walkies and mobiles at the same time. The special pricing is considerably lower than State Contract (25%) and ends on June 30, 2020.

Most agencies within Charleston County ordered walkies and mobiles in 2019. The new radios included upgrades that were either not available or not in use at the time of our purchase 4 years ago. The cost to upgrade the 40 Fire Department walkie talkies is \$28,690.68. The FY20 budget includes \$7,500 for radio maintenance contract and \$10,000 for accountability. The difference is \$11,190.68 which could be absorbed with the funds allocated in the FY20 Budget for mobile radio replacement with failure. The FY20 Budget includes \$25,000 in Capital Projects for this. I plan to purchase 4 mobiles this year for \$14,372.08 leaving a balance of \$10,627.92 which could be allocated to cover the difference of \$11,190 for the mobile upgrades.

The upgrades will include the following:

- OTAP (Over the air programming) – Having this capability will save a significant amount of time with programming and flash upgrading for the radios. Flash upgrades would happen automatically and wouldn't be required to be performed manually which would save time and resources. The updates are like keeping a computer up to date.
- Group services - Group services are linked to OTAP.
- GPS Tracking. This will assist with accountability of personnel and equipment. The radio will be tracked to its last known location until the battery dies. The location of the walkie will be recorded by Charleston County.

City of Isle of Palms Marina
Dock Losses and Potential Rent Abatement

Calculation of Potential Rent Abatement to MJV Used in FY20 Budget:

	Monthly Rate/ Linear Ft	Unusable Linear Ft	Months/Yr	Season Total	50% of Season Total
Oct-Mar	\$ 20.00	100	6	12,000	6,000
Apr-Sept	\$ 25.00	100	6	15,000	7,500
				<u>27,000</u>	<u>13,500</u>

Updated Calculation Through August 31, 2020 (assumes docks will be replaced in the Fall of 2020)

Face Dock damaged **5/4/2018**

Restaurant Dock damaged **4/1/2019**

Per Brian, each lost section was approx 65' long

	Monthly Rate/ Linear Ft	Unusable Linear Ft	Months/Yr	Season Total	50% of Season Total
May-Sept 2018	\$ 25.00	65	5	8,125	4,063
Oct18 - Mar19	\$ 20.00	65	6	7,800	3,900
Apr19-Sept19	\$ 25.00	130	6	19,500	9,750
Oct19 - Mar20	\$ 20.00	130	6	15,600	7,800
Apr20 - Aug20	\$ 25.00	130	5	16,250	8,125
				<u>67,275</u>	<u>33,638</u>

ESTIMATED RENT ABATEMENT

33,638

City of Isle of Palms Marina

Comparison of January 23 to May 15, 2018 vs. 2019 (use Feb1 - May31 Financial Statements to include month-end inventory and COGS adjustments)

For Purposes of Identifying Losses to MJV and Marina Market Related to UST Replacement

2/1/18-5/31/18				2/1/19-5/31/19				2019 - 2018 Decline/(Increase)		
Sales	COGS	Profit	% of Sales	Sales	COGS	Profit	% of Sales	Sales	COGS	Profit

MARINA MARKET

UNL Fuel Sales	87,796	74,913	12,883	14.7%	17,585	20,487	(2,901)	-16.5%	(70,211)	(54,427)	(15,784)
----------------	--------	--------	--------	-------	--------	--------	---------	--------	----------	----------	----------

MARINA JOINT VENTURES (MJV)

Diesel Fuel Sales	61,260	51,358	9,902	16.2%	14,551	10,634	3,917	26.9%	(46,708)	(40,723)	(5,985)
Dry Storage	21,060	-	21,060		9,988	-	9,988				(11,072)

Net GP Loss Identified:	Market	MJV
UNL Fuel	15,784	
Diesel Fuel		5,985
Dry Storage		11,072
Total	15,784	17,057
# of days in period	113	113
Average Loss per Day	140	151
# of Days Project was delayed	34	34
ESTIMATED RENT ABATEMENT	4,749	5,132

DISCUSSION:

The delay in the underground fuel storage tank replacement project meant that the Marina Market was unable to sell auto fuel for a longer period of time than expected. While a temporary gasoline fuel tank was in place to service the MJV boat fueling operation, there was no diesel fuel tank, so a loss was experienced for longer than expected in MJV diesel sales.

The staging area for the UST replacement project reduced the amount of space MJV had for dry storage for a longer period of time than expected.



ISLE OF PALMS POLICE DEPARTMENT

DRAFT POLICY

DRONES – UNMANNED AIRCRAFT SYSTEMS

Drones Unmanned Aircraft Systems	Related Policies:
<i>This policy is for internal use only and does not enlarge an employee's civil liability in any way. The policy should not be construed as creating a higher duty of care, in an evidentiary sense, with respect to third party civil claims against employees. A violation of this policy, if proven, can only form the basis of a complaint by this department for non-judicial administrative action in accordance with the laws governing employee discipline.</i>	
Date Implemented:	Review Date:

- I. Purpose:** A drone's ability to reach inaccessible or dangerous locations has an advantage over manned helicopters because they eliminate the risk to human life. UAS have the potential to help in search and rescue missions by covering more ground and keeping police officers safe by providing an eye in the sky in dangerous situations. The UAS (Unmanned Aircraft System) will be used to enhance public safety and in assist law enforcement search and rescue operations.
- A. Tactical Operations:** The UAS will be used to enhance and support tactical operations should a request for assistance be made and approval authorized. SWAT (Special Weapons and Tactics) and narcotics operations, and detectives during the execution of warrants, may utilize UAS to provide real time situational awareness of the target during high risk operations. The ability to provide this aerial view may enhance officer safety and document movements of officers and civilians.
- B. Search and Rescue:** Unmanned systems equipped with a thermal / optical camera and multi-sensor navigation systems are designed to find people in rugged outdoor environments. The ability to use this aircraft to search large areas quickly using the attached technology equipment will improve the resolution of search and rescue operations.
- C. Crime and Collision Scene:** The UAS can also be used for crime scene over watch; as well as, used to document and record crime scenes and accident scenes.
- II. Policy:** It is the policy of this agency to use UAS in coordination with law enforcement officers conducting specific missions as guided by the Certificate of Authorization (COA) issued by the Federal Aviation Administration (FAA). This policy is designed to minimize risk to persons, property, and aircraft during the operation of the UAS while safeguarding constitutional protections and privacy interests of all persons.
- III. Definitions:**
- A. UAS:** Unmanned Aircraft Systems.
- B. Operator (Unmanned Aircraft Pilot):** The individual responsible for the overall flight operations of a specific mission.

- C. Observer:** Monitor the flight characteristics of the aircraft while in communication with the operator to ensure proper flight and that the aircraft remains clear of obstacles and low flying air traffic. The individual responsible for the operation of all camera and remote sensing functions during UAS operations.
- D. COA:** For public operation, the FAA issues a Certificate of Authorization or waiver that permits public agencies and organizations to operate a particular UAS for a particular purpose, in a particular area. The COA allows an operator to use a defined block of airspace and includes special safety provisions unique to the proposed operation. COAs usually are issued for a specific period – up to two years in many cases.

IV. Procedures:

- A.** When the UAS is being flown the onboard cameras will be turned so as to be facing away from occupied structures, etc to minimize inadvertent video or still images of uninvolved persons.
- B.** All video and still images will be maintained in strict compliance with Agency policies and procedures and State of South Carolina Records Retention Act.
- C.** The UAS unit will not conduct random surveillance activities. The use of the UAS will be tightly controlled and regulated the Chief of Police or their designee.
- D.** The authorized missions for the UAS are:
 - a.** Video/photographs for investigative support (Homicide Scene, SWAT)
 - b.** HAZMAT Response
 - c.** Search and Rescue
 - d.** Barricaded persons / Hostage situations / Active Shooters
 - e.** Traffic collisions
 - f.** Disaster Response (Floods, Tornado Damage, etc.)
 - g.** Bomb Threats
 - h.** All other requested uses will be approved by the Chief of Police or their designee prior to deploying the UAS.
 - i.** If UAS is going to be used over a residential property for an investigation a warrant shall be obtained unless the UAS Commander can articulate probable cause that exigent circumstances exist. The warrant should be obtained as soon as practical.
- E.** The UAS program will operate strictly within the law and regulations. If in doubt, prior to operating the UAS the Chief of Police or their designee will ensure that warrants are applied for and obtained. The agency will balance all operations with the need to accomplish the mission while maintaining public privacy and the, freedom from intrusion.
- F.** A committee will be formed and meet at least annually, or when legal or regulatory issues arise, for the purpose of reviewing the existing UAS policy and procedures as well as new technologies and laws and regulations on UAS usage. The committee chaired by the Chief of Police or their designee will consist of personnel from UAS unit such as the UAS Unit Supervisor, Operators and Observers, Professional Standards / Internal Affairs, Special Services, Detectives and Patrol representatives, civilians who

have specialized knowledge of UAS operations such as the Manufacture or FAA representatives. A copy of the policies and procedures (electronic and/or paper) will be issued to every person having UAS responsibilities.

V. Personnel:

- A.** The Chief of Police shall be or will designate a supervisory level officer to be the UAS Unit Supervisor. The Supervisor shall report directly to the Chief of Police or their designee in reference to matters involving the department UAS. The UAS Supervisor shall be responsible for the overall direction and performance of the UAS unit.

B. Responsibilities:

- a.** Selection of UAS personnel
- b.** Maintaining all training, flight and maintenance records for each operator and observer as well as individual airframes,
- c.** Maintain contact with the FAA and regulations as they change, calling for committee meeting when necessary to maintain up to date policies and procedures.
- d.** Evaluate airframes based on mission needs.
- e.** Maintain a current class II flight physical and proficiency on all UAS operated by the unit.
- f.** Prepare a written "After Action - Mission Report" and brief the Chief of Police or their designee.

C. Operators:

- a.** An operator's primary duty is the safe and effective operation of UAS in accordance with the manufacturers' approved flight manual, FAA regulations and agency policy and procedures. Operators must remain knowledgeable of all FAA regulations COA; UAS manufacturer's flight manual and bulletins and Agency policy and procedures.
- b.** Operators may be temporarily removed from flight status at any time by the UAS Supervisor, or the Chief of Police for reasons including performance, proficiency, physical condition, etc. Should this become necessary, the operator will be notified verbally and in writing of the reason, further action to be taken and expected duration of such removal.

- D. Observers:** must have been provided with sufficient training to communicate clearly to the operator any turning instructions required to stay clear of conflicting traffic. An observer's primary duty is to operate the UAS's equipment including cameras, FLIR, radio communications with patrol units as well as be an observer for anything that may affect the operator's primary duty (see and avoid).

VI. Outside Jurisdiction - Request for Support – Mutual Aid:

- A.** Requests for support from other government agencies within, or outside the jurisdiction of this agency will be forwarded to the UAS Supervisor who after consideration will either deny the request outright because the request is clearly outside the policy of the agency or forward the request to the Chief of Police or their designee for approval for use of the UAS. Proper policy and procedure, as well as FAA regulations shall be followed when accepting mutual aid support for the UAS.

VII. Safety: The Isle of Palms Police Department is committed to having a safe and healthy workplace, including:

- A.** The ongoing pursuit of an accident free workplace, including no harm to people, no damage to equipment, the environment and property.
- B.** A culture of open reporting of all safety hazards in which management will not initiate disciplinary action against any personnel who, in good faith, disclose a hazard or safety occurrence due to unintentional conduct.
- C.** Support for safety training and awareness programs.
- D.** Conducting regular audits of safety policies, procedures, and practices
- E.** Monitoring the UAS unit to ensure best safety practices are incorporated into the unit.
- F.** It is the duty of every member within the UAS unit to contribute to the goal of continued safe operations. This contribution may come in many forms and includes always operating in the safest manner practicable and never taking unnecessary risks. Any safety hazard, whether procedural, operational or maintenance related should be identified as soon as possible after, if not before, an incident occurs. Any suggestions in the interest of safety should be made to the UAS Supervisor.
- G.** If any member observes, or has knowledge, of an unsafe or dangerous act committed by another member, the UAS Supervisor is to be notified immediately so that corrective action may be taken.
- H.** Regarding safety, all members of the UAS unit are responsible for the following:
 - a.** Ensuring all flight operations personnel understand applicable regulatory requirements, standards and organizational safety policies and procedures.
 - b.** Observe and control safety systems by monitoring all operations.
 - c.** Review standards and the practices of agency personnel as they impact operational safety.
 - d.** Communicate all reported safety related problems and the corrective action taken. If there were any in-flight problems (or learned experiences)
 - e.** Reading and understanding all pertinent safety information.

- f. Reading and understanding all emergency safety bulletins.
- g. It is emphasized again that safety is the responsibility of ALL members of the UAS unit.

VIII. Medical Factors:

- A.** Operator and Observers shall only deploy the UAS when rested and emotionally prepared for the tasks at hand.
- B.** Physical illness, exhaustion, emotional problems, etc., can seriously impair judgment, memory and alertness. The safest rule is not to act as an operator or observer when suffering from, any of the above. Members are expected to "stand down" when these problems could reasonably be expected to affect their ability to perform flight duties.
- C.** A self-assessment of physical condition shall be made by all members during pre-flight activities.
- D.** Performance can be seriously hampered by prescription and over the counter drugs. Many medications cause drowsiness and hamper sound decision making abilities and reaction. The UAS Supervisor will be advised anytime such drugs are being taken. If it is determined that the medication being taken could hamper an operator or observer, that member shall be prohibited from the deployment or exercise.
- E.** No member shall act as an operator or observer within eight hours after consumption of any alcoholic beverage, or while under the influence of alcohol.

IX. Operational Hazard and Occurrence Report (OHOR) and Investigations

- A.** Occurrences are unplanned safety related events, including accidents and incidents that could impact safety.
- B.** A hazard is something that has the potential to cause harm. The systematic identification and control of all major hazards is foundational to safety.
- C.** The **OHOR** concept provides a mechanism to report hazards and occurrences, real and perceived, to those responsible for UAS operations.
- D.** There is no specific **OHOR** form. The information provided is what is important. Incidents should be documented without hesitation to report any anticipated, current, or experienced safety hazard, or occurrence. Further, the **OHOR** can be submitted by any member of the department, may be submitted anonymously, and can be submitted to whatever level in the chain of command of this agency to get the matter proper attention, without fear of reprisal.

- E.** Every hazard and/or occurrence will be investigated, with the results and corrective action taken communicated to all members. The investigation will be conducted by the UAS Supervisor and a designee of the Chief of Police who has authority over internal investigations. Due to the technical aspects of the UAS operations an independent subject matter expert may be necessary in some cases to assure a thorough and complete investigation.
- F.** ALL UAS MEMBERS ARE AUTHORIZED TO TAKE ACTION TO CORRECT A HAZARD if in that member's opinion delay will result in accident or injury. The UAS Unit Supervisor will be notified immediately in such situations.

X. Training:

- A.** The key to continued safe operations is by maintaining a professional level of competency. The first step in this process is establishing minimum qualifications for selecting members, and the second step involves training those personnel.
- B.** In conjunction with fulfilling all FAA requirements for operator/observer duties, the new member will also become familiar with the agency UAS operations, and its related equipment.
- C.** Before a member can fly as an operator, they must complete at least 8 hours of flight training with the UAS instructor(s) to show proficiency of the flight training exercises and the airframe. This must be accomplished to show their ability and knowledge of the UAS in compliance with the manufacture's manual and instructions.

XI. Call Out Procedures / Use of the UAS:

- A.** When feasible a supervisor will screen all initial requests to use a UAS from patrol or investigation units. All reasonable requests will be forwarded to the Support Services Captain for consideration.
- B.** The Support Services Captain will screen the request using the following factors:
 - a.** Is the proposed use of UAS within the capabilities of the UAS equipment and personnel to perform?
 - b.** Does the proposed use of the UAS fall within the FAA and department policies and regulations for UAS usage?
 - c.** Can the UAS be deployed safely given current weather conditions?
 - d.** If the UAS deployment requires a warrant has one been requested and approved?
 - e.** Are sufficient trained and qualified personnel available to safely operate the UAS?
- C.** The Support Services Captain will either accept or decline the request for UAS support. If the UAS Unit Commander accepts the support request he/she will contact the Chief of Police or their designee for final authorization or denial.

- D. If the Chief of Police or their designee accepts the support request the UAS Supervisor will contact a UAS operator and observer who will be provided all available mission information.
- E. The UAS operator is responsible for transporting the UAS and all required equipment to the scene. Upon arriving at the requested location the UAS operator will contact the on scene Incident Commander and will check in and receive a briefing on the mission requested. The UAS operator will make an on-scene determination of the ability of the UAS to perform the requested mission safely and within department and FAA policies and procedures.
- F. If the UAS operator determines that the use of the UAS would violate department policy or directives then the UAS operator will inform the Incident Commander of the potential conflict along with recommendations for modifying the requested mission to conform to the department policies and procedures. As this is a change from the original approved mission the UAS operator will contact the UAS Supervisor for direction on how to proceed. As soon as possible after the completion of the mission, the UAS operator will make a full report of the circumstances and their concerns to the UAS Supervisor.
- G. UAS operators will have sole discretion for declaring safety or violation of FAA rules. If the UAS operator determines that a requested mission would violate FAA rules or endanger civilians, then the UAS operator will respectfully inform the Incident Commander of the reasons for refusing to operate the UAS and contact the UAS Supervisor immediately. **The UAS will not be flown in this circumstance and the authority of the UAS operator is absolute.**
- H. If the UAS operator determines that the requested mission will potentially damage the UAS or its associated equipment the UAS operator will inform the Incident Commander of their concerns. The UAS operator will contact the UAS Supervisor as this is a deviation of the originally, approved mission, The UAS operator will fully document in the After Action Report and will submit a copy to the UAS Supervisor.
- I. **The UAS shall not be used for the purpose of random surveillance.**
- J. If several separate requests for UAS support are received simultaneously, they shall be prioritized. In general terms, requests for UAS support are prioritized as:
 - a. Life Safety
 - b. Evidence / Documentation

XII. Flight Boundaries:

- A. Although there may be requests for UAS support outside the jurisdiction of this agency the FAA Certificate of Authorization (COA) for the UAS restricts deployment to certain areas.

- B. At no time shall UAS support be granted outside this agency's jurisdiction without first obtaining an emergency FAA COA and approval by the UAS Supervisor.
- C. Maximum altitude shall not be set more than **400 feet** per the FAA COA.
- D. Line of Sight: All UAS operations shall be conducted within line of sight of the Operator or observer such that the Operator or Observer may detect and avoid hazards such as aircraft or property.

XIII. Minimum Personnel Requirements:

- A. Due to the nature of the law enforcement mission, the minimum personnel required on ALL missions will be an operator and observer. Under no circumstances will an operator attempt to complete a deployment alone.
- B. Although training is not considered a mission, an observer shall be used.

XIV. OPEN COMMUNICATION ACHIEVES SAFE OPERATIONS:

- A. The operator is directly responsible for and is the final authority over the actual operation of the UAS.
- B. Operators have absolute authority to reject a flight based on personnel safety or violation of FAA regulations. No member of this agency, regardless of rank, shall order an operator to make a flight when, in the opinion of the operator, it poses a risk to personnel or is in violation of FAA regulations.
- C. Operators are responsible for compliance with manufactures user's manual, department policy and procedure and FAA regulations.
- D. The operator's main duty during the deployment of the UAS is to operate the UAS safely while accomplishing the goals of the deployment.
- E. Operators shall see-and-avoid any obstacle that will lessen safety during the mission.
- F. Operators shall be responsive to the requests of the observer in order to accomplish the deployment.
- G. Operators shall be responsible for documentation for their mission training and updating of their flight books.
- H. Observers shall see-and-avoid any obstacle that will lessen safety during the mission.
- I. Observers are responsible for the law enforcement aspect of the deployment.
- J. Observers shall operate any attachments to the UAS, allowing the operator to maintain complete focus on the operation of the UAS unless the drone model does not provide the opportunity to do so from a second controller.

- K. Observers shall remain alert for suspicious persons or activities on the ground and coordinate response by ground units.
- L. Observers shall monitor the radio updates.
- M. Observers shall assist the operator in the main objective of safe operations of the UAS.
- N. Observers shall be responsible for documentation for their mission training and updating of their flight books.

XV. Personal Equipment:

- A. Operators/Observers shall wear eye protection at all times while the UAS is in flight.
- B. Although there is no specific uniform for the UAS unit or required for proper operation of the UAS, the operator/observer should take necessary measures to deploy in a professional manner. Operators and observers shall wear clothing that easily identifies them as members of this agency.
- C. Operators/Observers will take into consideration the current weather conditions when planning to deploy and wear appropriate clothing to deploy comfortably.
- D. Use of the radio, cell phone or other device is strictly prohibited **by the operator** during flight per the COA.

XVI. Pre-Flight/Post-Flight Actions:

- A. Operators/Observers are both responsible for a thorough preflight inspection of the UAS.
- B. Before and after each deployment (whether an incident or training), the operator and observer shall conduct a thorough inspection of the UAS in accordance with the instructions contained in the manufactures user's manual.
- C. Any issues found that will put in jeopardy the safe operation of the UAS shall be documented and resolved immediately prior to flight.
- D. It has been recognized that the use of a checklist is a significant method to combat UAS accidents. A pre-flight and post-flight checklist will be conducted in accord with the manufactures instruction and will be utilized prior to each flight.
- E. Any physical equipment that cannot be resolved on-site, and which have an impact on safety or the mission, will override the deployment. These issues will be resolved before flight.

XVII. Weather:

- A.** Before each deployment the operator/observer will ensure that he/she gathers enough information to make themselves familiar with the weather situation existing throughout the area of deployment. The operator shall utilize FAA approved weather resources to obtain the latest and most current weather conditions.
- B.** An anemometer or wind meter should be utilized in order to better estimate the wind speed and determine if it is within the capabilities of the airframe being flown.
- C.** Operators/Observers should use the Beaufort Scale when making deployment decisions in regards to wind conditions. This scale can be located in the manufacture's user's manual.
- D.** The weather conditions reported for the operation shall be recorded in the flight log.
- E.** The operator shall ensure that the flight will occur within FAA VFR (Visual Flight Rules) weather requirements.
- F.** Inspection and weather will be documented prior to flight within the logbook.

XVIII. Planning:

- A.** The operator/observer shall familiarize themselves with all available information concerning the deployment including, but not limited to, the weather conditions, hazards, description of the incident, deployment goals, etc.
- B.** Operators will ensure that the location for take-off and emergency landing is adequate for a safe deployment.
- C.** The take-off/landing location should be clearly marked and identifiable.
- D.** At least one emergency landing area should be identified per deployment.
- E.** Operators will ensure that they are aware of their surroundings in the event that an emergency landing is necessary. This includes the ability to recover the UAS.

XIX. Documentation:

- A.** After each flight, the operator will complete an After-Action Report documenting the UAS operations.
- B.** After each deployment, all video containing an evidentiary value that is obtained by the UAS Operation will be submitted to evidence in accordance with Agency policy.
- C.** Aerial photography (still or video) shall be stored in accordance with Agency policy and procedure in the same manner as the motor vehicle in-car camera video and State of South Carolina Records Retention Act

- D. The operator of the UAS is responsible for evidence handling as well as writing any supporting documentation for the incident.

XX. Maintenance:

- A. Although there are few parts on the UAS that need servicing, it is necessary that the manufacturer's maintenance schedule is followed and properly documented.
- B. Any issues that arise during maintenance that cannot be resolved by routine methods shall be forwarded to the manufacturer for further technical support.
- C. Maintenance and service records associated with the UAS shall be maintained by the UAS Supervisor.
- D. Operators and/or Supervisors of Unmanned Aircraft Systems (UAS) shall maintain manufactures software updates and or operating requirements.



ISLE OF PALMS PUBLIC SERVICES BUILDING
01.03.2020

BASE BID



ISLE OF PALMS PUBLIC SERVICES BUILDING
01.03.2020

BASE BID





ISLE OF PALMS PUBLIC SERVICES BUILDING
01.03.2020

BID ALTERNATE NO. 1



Public Safety Committee

10:00am, Wednesday May 13, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Buckhannon, Ward, and Pounds

Staff Present: Administrator Fragoso, Chief Cornett, Chief Graham, Director Kerr

2. Approval of previous meeting's minutes – March 2, 2020

Council Member Ward made a motion to approve, and Council Member Pounds seconded the motion. The minutes passed unanimously.

3. Citizens' Comments – none

4. Old Business

A. Update on the refurbishment of the 95' ladder truck

Chief Graham reported that the work on the truck is on schedule and should be returned by the end of June.

B. Discussion of implementing paid parking on the designated public beach parking zones

Administrator Fragoso said she reached out to SCDOT this week to see if the City will need a modified encroachment permit. Upon implementation, the parking spaces will be available to those paying via a phone app, so no kiosks will be needed. License Plate Readers will be needed to enforce the payment in those spaces and the monies for those are in the FY21 budget. It is the City's intent that residents with annual parking decals will be permitted to park in these areas without paying. Chief Cornett said that staff will need to be educated and trained on the use of the LPRs upon their purchase. Administrator Fragoso noted the need for a public educational component as this parking plan is being implemented.

C. Update on Public Safety Building rehabilitation project

Administrator Fragoso said, "The project is moving along very well. We have weekly conference calls with the Design Build Team and our owner's representative every Thursday. So we will have this week's tomorrow at 1:00. I will give you a quick update. So from the interior, drywall

is pretty much complete on the second floor for the fire department. The HVAC ducts for the second floor for the police department is being installed. For the exterior demo is pretty much complete and all the siding has been removed, and they have started, if you all drive around, you will see some of the siding being installed as we speak. There has been a significant amount of work in the sally port as well...So the roofing I think it is one of the biggest components of this whole project and they are installing some of the new roof panels that are onsite. So they are waiting on waterproofing work to be completed so that activity on the roof can continue. Painting, we have some mock-ups outside for different colors to choose from. I have not yet seen it, so I am eager to look at some of the colors that Chief Graham has picked for the building. The HVAC equipment has been ordered. There was a slight delay due to COVID-19, but we think that we are going to get that on schedule. All new light fixtures have been ordered, and we have started coordinating the move of the Fire Department from the third floor. As you all know, the work was slated to start on the third floor, and due to the pandemic situation, we delayed that so that our Fire Department crews could stay in the third floor instead of the trailers.” She said the project is still on schedule and on budget. No new deficiencies have been discovered to date. She also reported that the construction staff and public safety staff have had little to no interaction. Council Member Buckhannon asked Administrator Fragoso to check about the timing of the decision needed for the portico.

Chief Graham said the firefighters will move into the trailers by May 30. Two UV light systems have been ordered for the bedrooms and the furniture cleaned and moved.

D. Discussion of recommendations from Planning Commission related to short-term rentals

Director Kerr reminded Committee Members of the recommendations regarding short-term rentals offered up by the Planning Commission. Chief Cornett explained the need for an owner’s representative to be nearby in case there is an issue with a property. Committee members questioned the requirement of adding a business license number to the advertising of a short-term rentals. Council Member Buckhannon stated he would like more information from the City Attorney about that particular recommendation before moving forward.

E. Discussion on pedestrian crossing at Palm Boulevard and IOP Connector

Chief Cornett said SCDOT is still telling him that the delay will be the same. “It is going to be the same 41-second delay regardless if we instituted the walk or we delay the turn. And even the one issue that was brought up from Council that I think we should look at trying to find a resolution for too, is even if we stop the left-hand turn coming from Palm onto the connector, we still have a right-hand turn that has a yield so that would still be the other issue.” He said he would like more time to study the intersection when there is more traffic and then make his recommendations to the Committee.

5. New Business

A. Discussion of parking and traffic complaints on 7th Avenue

Administrator Fragoso reviewed a complaint from a resident living on 7th Avenue, who claims there is more parking on that street than the other finger streets, leading to more traffic there. He reports that people are not parallel parking there as they should. Chief Cornett said patrols have been stepped up in that area and a significant number of parking tickets have been written.

B. Discussion of regulations for dogs on the beach and update on number of violations and citizen's concerns

Following the report of a citizen being bitten recently by a dog off leash on the beach, Chief Cornett reported 9 dog off leash tickets were written last year and only 2 have been written so far this year. Now that the beach is open, he will instruct the officers to be more aggressive in enforcing that law. Administrator Fragoso said the Public Safety Department will use its social media to create a video to educate the public about the dogs on the beach and leash laws.

C. Discussion of Governor's social distancing guidelines for restaurants and enforcement

Administrator Fragoso said Chief Cornett, Chief Graham and their staffs are visiting local businesses to discuss the rules in the Governor's Executive Orders regarding indoor and outdoor dining. The City's website now includes a page of resources for restaurant owners, which is also being provided in paper format to them as well. Administrator Fragoso said she plans to invite the restaurant owners to a meeting with MUSC and their Back-to-Business Program. Chief Graham shared that they have provided placards to restaurants detailing their allowable occupancies.

7. Highlights of Departmental Reports

A. Fire Department – Chief Graham

Chief Graham reviewed the calls for service and notable events for the Fire Department in April. She shared that the new truck has arrived but cannot be put into service until proper training has been completed.

Chief Graham then reported on a May 3 incident involving two firefighters pulling a swimmer to safety at Breach Inlet with very little equipment. They will be presented with awards in the near future.

B. Police Department – Chief Cornett

Chief Cornett gave statistics regarding citations at the checkpoint and during the reopening to date: 64 warnings given during the beach access path closings, 27 social distancing warnings, 37 warnings for stay-at-home violations, 3 citations for social distancing, four citations for stay-at-home violations. 598 warnings for keep moving were given and one citation for a short-term rental violation. After the checkpoint was lifted, Public Safety has issued 478 parking tickets,

and numerous violations not related to the pandemic. He noted the staff has worked very hard throughout the shutdown.

Chief Cornett reported on the recent trial use of a drone on the beach. He said it could be used to help with social distancing, look for missing children, and traffic. He said there is a 100% DOJ grant for drones as well as a California company giving them away at the moment to gain name recognition in the law enforcement community. Committee members expressed concern about the use of a drone and said they would like to see a draft policy statement regarding the use of drones on the island before agreeing to move forward with applying for one.

8. Miscellaneous Business

The next meeting of the Public Safety Committee will be Monday, June 1, 2020 at 9am.

9. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Pounds seconded the motion. The motion passed unanimously. The meeting was adjourned at 11:11am.

Respectfully submitted,

Nicole DeNeane
City Clerk



PUBLIC WORKS COMMITTEE

1:00pm, Wednesday, May 13, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Pounds, Smith, and Streetman

Staff Present: Administrator Fragoso, Director Pitts, Asst. Director Asero

2. Approval of previous meeting's minutes – March 5, 2020

Council Member Streetman made a motion to approve the minutes of the March 5, 2020 meeting, and Council Member Smith seconded the motion.

3. Citizens' Comments – none

4. Department Reports – Director Pitts and Assistant Director Asero

Director Pitts reported that vehicle maintenance costs were over budget for the month. He said that household garbage pickups were heavier in March than in April, and yard debris and miscellaneous garbage pickups were much higher in April since everyone was home doing projects and working in the yard.

Asst. Director Asero reported on numerous drainage issues that have been cleared recently, including 23rd, 24th, 29th, and 30th Avenues. He said the project of pipe replacement on Ocean Boulevard is nearly complete and should be done by next week. In addition to basic facilities maintenance, he said staff has been working on maintaining the Front Beach restrooms.

5. Old Business

A. Update on Phase III Drainage Project and small internal projects

Administrator Fragoso reported the small internal projects have been fully permitted and will be ready to go out to bid in a month. She expects construction to start early August. She does not expect any of these projects to impact beach parking and will schedule the project without weekend work. The project should take 60-90 days to complete.

She also reported that the Phase III Drainage Project awaits permitting from the Army Corps of Engineers. It should be ready for bid by November with construction to begin early next year and be completed in 6-9 months. She noted the contract with Thomas & Hutton did not include

bidding or construction services as that can be handled inhouse, but the City will ask them to oversee the project, similar to an owner's representative.

The inclusion of improvement to the multiuse path in the Phase III Drainage Project still needs to be studied by Thomas & Hutton before a final price can be determined. Administrator Fragoso is to meet with Thomas & Hutton this week about it, and if possible, she will include the study expense on next week's Ways & Means Committee meeting agenda.

Staff will reach back out to the company who planned to grind down some of the exposed tree roots to make it safer in the meantime.

B. Update on IOP Connector and sidewalk extension project

Assistant Director Asero said this project is in a holding pattern at the moment due to the shutdown. Administrator Fragoso said they are looking for lower costs options and alternative funding for beautifying the area.

6. New Business

A. Consideration of RFP for city-wide landscaping services

Administrator Fragoso reported that The Greenery, the company currently responsible for the city-wide landscaping services, indicated they are not interested in renewing their contract with the City at the current rate. Director Pitts stated he has been very disappointed in their services. Administrator Fragoso said an RFP will be ready for posting by the end of the week. Council Member Smith asked that the RFP be shared on the City's social media.

B. Preliminary discussion of outsourcing household garbage collection services

Council Member Pounds stated, "Since we are live and on the record, let me just go on the record. I have no agenda with this topic. Coming off of our budget workshop 3, we threw a lot of things on the table or on the wall to look at, to try and do things different, maybe more efficient, maybe cost savings, maybe not. But until we look at the data, until we look at some information, we are not going to know that."

Discussion ensued about the best way to compare like services and costs with other companies. Council Member Pounds said this is only research at this point to help analyze the costs of the collection of household garbage, yard debris, and dumpster pickup.

7. Miscellaneous Business

The next meeting of the Public Works Committee will be Thursday, June 4, 2020 at 8:00am.

8. Adjournment

Council Member Smith made a motion to adjourn, and Council Member Streetman seconded the motion. The meeting was adjourned at 1:49pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Recreation Committee Meeting

5:00pm, Wednesday, May 13, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Smith and Moye

Absent: Council Member Popson

Staff Present: Administrator Fragoso, Director Page, Asst. Director Farrell

2. Approval of the previous meeting's minutes – March 2, 2020

MOTION: Council Member Moye made a motion to approve and Council Member Smith seconded the motion. The motion passed unanimously.

3. Citizens' Comments

Administrator Fragoso read a comment submitted to the Recreation Committee via the City's website. It is attached to these minutes.

4. Departmental Reports – Director Page

Director Page reviewed the list of activities and events that have been cancelled due to the COVID-19 pandemic. She also gave a lengthy list of projects completed by Recreation Department staff during the shutdown including many cleaning and organizing tasks in the Recreation Center in anticipation of a full reopening.

She reported on upcoming activities including the Beach Run on July 25, the Half-Rubber Tournament in August, the Farmer's Market (starting on Wednesdays in July), and Camp Summer Shine starting on June 15.

According to Director Page, the soft reopening of the Recreation Center started on May 4 has been successful.

She reminded Committee members of her research into online registration software. She reported that the companies she had been speaking with prior to the shutdown are honoring those same prices.

5. Old Business

Update on the Swimming Pool Citizen Advisory Board

Committee members and staff agreed that it is appropriate to delay further pursuit of determining community interest in a pool. Administrator Fragoso said she would contact all those who expressed interest in being on the Citizen Advisory Board to let them know of the project status.

6. New Business

Discussion of phased reopening plan for the Recreation Center

Director Page reviewed a revised reopening plan for the Recreation Center, which is attached to these minutes. Highlights of the plan include limited use of the basketball courts, use of the cardio room limited to 3 people at a time, the restarting of certain yoga and exercise classes, and extending the days and hours for outside grounds, courts, picnic tables, and the Bark Park. Director Page noted the fluidity of the situation which could be affected by further orders from Governor McMaster and participants' ability to follow the rules.

7. Miscellaneous Business

The next meeting of the Recreation Committee will be on Monday, June 1, 2020 at 5pm.

8. Adjournment

Council Member Moye made a motion to adjourn, and Council Member Smith seconded the motion. The meeting was adjourned at 5:41pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Personnel Committee

9:00am, Wednesday, May 14, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Council Members Moye and Streetman, Mayor Carroll

Staff Present: Administrator Fragoso

2. Approval of previous meeting's minutes – March 3, 2020

Mayor Carroll made a motion to approve the minutes March 3 meeting, and Council Member Streetman seconded the motion. The minutes passed unanimously.

3. Citizen's Comments – none

4. Old Business – none

5. New Business

Applicant Interview for the Planning Commission Vacancy

A. Marty Brown

Mr. Brown works in civil aviation engineering. He said the detailed nature of his work could serve the Planning Commission well with regards to research and understanding infrastructure. He believes the most pressing issue facing the island is congestion and dealing with the influx of people to the island every year. He said he has a genuine interest in improving the island.

B. Scott Pierce

Mr. Pierce said his background is planning and implementation, particularly in desperate situations, makes him a good candidate for the Planning Commission. He would like to research new revenue streams for the City. He said it important to update the Comprehensive Plan and prioritize the goals it contains. He believes the most pressing issues facing the City are drainage and sewer as well as the City's preparedness for facing the effects of the virus.

C. Chris Marquez

Mr. Marquez has a background in real estate and residential development which he believes will serve the Planning Commission well. He has lived in many houses across the island. He said the

most pressing issues facing the City are short-term rentals, ATAX monies, and the scope of the drainage and sewer needs. He lives in Wild Dunes.

5. Miscellaneous Business

The next meeting of the Personnel Committee will be on Tuesday, June 2, 2020 at 9am.

6. Executive Session

MOTION: Council Member Moye made a motion to move into Executive Session in accordance with §30-4-70(a)(1) to discuss appointments of persons to a public body. Mayor Carroll seconded the motion. The motion passed unanimously.

The Personnel Committee entered Executive Session at 11:00am.

The Personnel Committee returned from Executive Session at 11:20am. Council Member Moye stated that no decisions were made.

MOTION: Council Member Moye made a motion to recommend Scott Pierce and Chris Marquez be appointed to the Planning Commission in vacancies left by Philip Pounds and Lewis Gregory, respectively. Mayor Carroll seconded the motion. The motion passed unanimously.

7. Adjournment

Mayor Carroll made a motion to adjourn, and Council Member Streetman seconded the motion. The motion passed unanimously. The meeting was adjourned at 11:24am.

Respectfully submitted,

Nicole DeNeane
City Clerk



Special Personnel Committee

9:00am, Wednesday, May 21, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. **Call to Order**

Present: Council Members Moye and Streetman, Mayor Carroll

Staff Present: Asst. Administrator Hanna

2. **Appointment to Planning Commission**

MOTION: Mayor Carroll made a motion to nominate Marty Brown to the Planning Commission. Council Member Streetman seconded the motion. The motion passed unanimously.

3. **Adjournment**

Mayor Carroll made a motion to adjourn, and Council Member Streetman seconded the motion. The motion passed unanimously. The meeting was adjourned at 9:03am.

Respectfully submitted,

Nicole DeNeane
City Clerk

Application for Boards and Commissions

Applicant Name

Scott Pierce

Position Sought

Planning Commission

Home Phone

(214) 587-3196

Work Phone**Mobile Phone****Email**

scott.pierce@prodigy.net

Are you a resident of the Isle of Palms?

Yes

How many years have you lived in the Isle of Palms?

4

Address

4 9th Ave, Isle of Palms, South Carolina 29451

Occupation and Title**Business or Employer Name****Have you ever served on a board or commission for the City of Isle of Palms or another local government?**

No

If yes, please provide information about that service

Have you served as an elected official of local government?

No

Please list community and volunteer activities you may be involved in.

Are you currently in a position of responsibility in an organization or board that has received or is seeking funding from the City of Isle of Palms? If yes, list position and date of hire.

State your interest in serving on this Board or Commission.

With the high growth expectations in and around the area, including IOP, I believe the combination of my experience and skill sets could contribute to the planning and implementation efforts to meet the challenges ahead. I would welcome the opportunity to become engaged in the community and provide support to the IOP staff in their efforts.

Upload Résumé

Pierce Resume 082018.pdf

Note: This is an application only and indicates your willingness to serve on an Isle of Palms Board or Commission. You will be notified when a seat is vacant and will be considered among other applicants. Final selection will be determined by the Isle of Palms City Council. Thank you for your interest in serving the Isle of Palms.

EXPERIENCE

Pierce Financial Planning & Consulting LLC (2012 - Present)

Owner – Isle of Palms, SC

- Registered Investment Advisor, South Carolina: \$36M Assets Under Management (AUM) supporting six families/retirees & small business owners.
- Management Services: Executive Relationship Manager to Fortune 25 company.
- Business Consultant: Focus on new venture companies and optimization. Support early stage company life cycles - ideation, funding, start-up, to high growth cycle.
- Certified Financial Planner (Fiduciary, Fee Only): Provide comprehensive financial planning & investment services to business owners, high net worth clients.

Verizon Communications Corporation (1983 - 2011)

Executive Director/Business Unit CFO – Finance & Integration Deals – Verizon Communications, Basking Ridge, NJ

- Led finance team for Global Customer Care & Services organization servicing 200,000 customers, \$2.2B budget, 17,000 employees and contractors. Supported financial plan for center consolidation, process transformation & optimization.
- Managed Global Integration Deal Review Office (deals > \$25M TCV) with \$4B pre-sale funnel, plus \$5B of backlog contract value. Chaired deal reviews and P&Ls to improve portfolio win ratios, operational and financial results.
- CFO for Federal Network Systems \$600M business unit.
- Finance lead for VZB CEO sponsored transformation with \$1B improvement.

Executive Director – Operations & Technology – Verizon Business, Irving, TX

- Verizon lead for synergy opportunity identification for \$8.5B MCI acquisition.
- Responsible for over \$7B of annual global network capacity procurement and vendor management for telecom access, voice, data, & IP services.
- Managed Verizon/MCI Telco merger program yielding \$1B+ savings over 3 years.
- Managed global voice traffic operations, representing \$2B in international voice termination volume. Consolidated three global routing regions.

Assistant Vice President - (GTE & Bell Atlantic became Verizon in 2000) GTE Communications Corporation, Irving, TX

- Managed service delivery platforms, including systems planning, network deployment, sales contract support, and cost management.
- Managed out of franchise network evaluations & post-paid calling card platforms.
- Responsible for negotiating corporate-wide procurement agreements for telecom/data services with IXC's, RBOCs, CLECs (\$2B annual spend) and system platform providers.

Managing Director-Operational Planning - GTE Communications Corporation, Irving, TX

- Developed market launch & operating support systems plans for \$1.5B new competitive business venture (GTE Communications Corporation) in response to Telecom Act.

Director of Investor Relations - GTE Service Corporation (GTESC), Stamford, CT

- Communicated results to Wall Street sell-side analysts & institutional shareholders.
- Prepared earnings release, presentations & scripts for C-level Executives.
- Coordinated Annual Analyst Day and global institutional investor road shows.

Director of Business Analysis – GTESC Budgets, Plans & Analysis, Stamford, CT

- Prepared acquisition/divestiture valuations & performed preliminary due diligence.
- Forecasted financing and investment requirements supporting \$24B balance sheet.
- Coordinated corporate-wide G&A benchmark study, resulting in over \$300M in annual G&A expense reductions through multi-region function/facility consolidation.
- Developed industry competitive and market analysis for Senior Management.

Division CFO - GTE Health Systems, Inc., Salt Lake City, UT

- Repositioned unit & implemented divestiture of three software business segments.
- Responsibilities included finance, strategic planning, reporting, negotiating domestic & international contracts, and raising alliance funding with business partners.

Division CFO & Director of Operations - GTE Telecom, Inc., Bothell, WA

- Responsible for all finance functions, integrating five diverse units into one entity.
- Directed software development QA/QC, customer support, and data center.
- Implemented contract performance reporting and project costing systems.

General Manager - GTE Education Services Inc., Irving, TX

- Responsible for the P&L of this start up on-line and IVR company.

Director of Finance & Administration - GTE Education Services, Inc. Irving, TX

- Directed systems development, finance, planning and human resource functions.
- Led the due diligence team in the acquisition and integration of three companies.

Director of Finance & Administration - GTE Telemessenger, Inc. Irving, TX

- Directed the finance, human resources, planning and administrative functions.

Early career positions include Senior Auditor and Customer Accounting Manager.

Union Carbide Corporation

Production Supervisor - Battery Products Division, Red Oak, IA & Maryville, MO

- Improved production yields from 82% to over 98% for four production lines.

IBM Corporation

Quality Assurance - Manufacturing Division, Essex Junction, VT

EDUCATION, CERTIFICATIONS

- MBA – Major in Decision Science & Finance, Creighton University, Omaha, NE
- BS – Major in Accounting - University of Vermont, Burlington, VT
- Certified Public Accountant (CPA) not currently licensed
- Certified Financial Planner (CFP) Active
- Clearance Level - Top Secret SCI (Prior DoD Clearance)
- Licensed Real Estate Salesperson, South Carolina

Application for Boards and Commissions

Applicant Name

Marty Brown

Position Sought

Planning Commission

Home Phone

(615) 887-3950

Work Phone

(843) 501-1910

Mobile Phone**Email**

marty.wm@gmail.com

Are you a resident of the Isle of Palms?

Yes

How many years have you lived in the Isle of Palms?

5

Address

5 22nd Ave, Isle Of Palms, South Carolina 29451

Occupation and Title**Business or Employer Name****Have you ever served on a board or commission for the City of Isle of Palms or another local government?**

No

If yes, please provide information about that service

Have you served as an elected official of local government?

No

Please list community and volunteer activities you may be involved in.

Are you currently in a position of responsibility in an organization or board that has received or is seeking funding from the City of Isle of Palms? If yes, list position and date of hire.

State your interest in serving on this Board or Commission.

I am an Engineer and Planner, by occupation. I hope to get involved with the City while serving as an immediate asset, based on my credentials.

Upload Résumé

Marty Brown_1-page Resume.pdf

Note: This is an application only and indicates your willingness to serve on an Isle of Palms Board or Commission. You will be notified when a seat is vacant and will be considered among other applicants. Final selection will be determined by the Isle of Palms City Council. Thank you for your interest in serving the Isle of Palms.

William "Marty" Brown

(615)-887-3950, marty.wm@gmail.com

Education

B.S., Civil Engineering, Tennessee Technological University, 2004

Professional Registrations

Professional Engineer: CO (#44857), SC (#32392)

Distinguishing Qualifications

- 12+ years of experience in airfield planning, design, and construction management, possessing a strong knowledge of FAA and UFC standards and design criteria
- Specialized in civil aviation design, including surface modeling, geometrics, airspace analysis, stormwater and underdrain systems, lighting and signage layout, airfield pavement design, quantity and cost estimating, construction phasing, safety planning, specification writing, contract document preparation, and bidding services
- Competent in airport planning: ALPs, Master Plans, and EIS documents
- Competent in construction management and project administration

Design Software

AutoCAD Civil 3D, Bentley InRoads and ProjectWise, Transoft Solutions AviPLAN Turn

Relevant Work Experience

1. Parrish & Partners, LLC – Charleston, SC March, 2015 - Present

- Senior Engineer/Project Manager performing various technical design/planning functions
- Served an integral role to grow the start-up firm from 20 to 60 employees in 2+ years
- Developed new business regionally in North Carolina and South Carolina

2. CH2M HILL, Inc - Englewood, CO September, 2007 – March, 2015

- 3+ years as a staff engineer at corporate headquarters in Colorado
- 4+ years as a full-time teleworker and remote design resource in South Carolina
- Projects included commercial, general aviation, and military airfield improvements ranging from \$500,000 to \$300 million total construction cost
- 2008 (FNL), 2009 (FNL), 2010 (GCRA), 2011 (DIA), and 2012 (FNL) CH2M HILL Individual Performance Award recipient for project delivery excellence
- 2008 and 2009 Interoffice Award for project diversity and communication/morale
- 2011 Colorado Asphalt Pavement Association (CAPA) "Best Overall Quality Airport" project award for work at Fort Collins-Loveland Municipal Airport (FNL)
- 2013 Virtual Mentor for a summer intern
- 2013/2014 Social Media Ambassador for the Transportation Business Group
- 2014 Conference Planning Committee - Transportation "JuMP" Organization
- 2015 Brand and Culture Ambassador – Corporate "Game Changer" Initiative

3. Garver Engineers, LLC - Brentwood, TN February, 2005 - August, 2007

- Civil/Aviation Staff Engineer at a 10-person regional satellite office
- Projects primarily include general aviation airfield improvements ranging from \$80,000 to \$3.5 million total construction cost
- 2007 Corporate Logo Design Contest winner. The logo is still in use today.

Professional Societies

- American Society of Civil Engineers (ASCE) – Member #9136442
- Charleston CE Club
- South Carolina Aeronautics Association - Conference Planning Committee (2017, 2018)



REAL PROPERTY COMMITTEE

5:00pm, Wednesday, May 14, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Buckhannon, Bell, and Popson

Staff Present: Asst. Administrator Hanna, Attorney Copeland, Director Kerr, Treasurer Suggs

2. Approval of previous meeting's minutes – March 4, 2020

Council Member Bell made a motion to approve the minutes of the March 4 meeting, and Council Member Popson seconded the motion. The minutes passed unanimously.

3. Citizens' Comments – will be made part of the record

4. Marina Tenant Comments -- none

5. Old business

A. Update on marina dock permitting and rehabilitation project

Asst. Administrator Hanna said the permits from OCRM and the Army Corps of Engineers are in hand and the design for the marina rehabilitation project is nearly complete. Kirby Marshall of ATM gave an update on the marina dock rehabilitation project. He added, "I believe the OCRM permit has been returned to them. Desiree and I have been talking, and we both reviewed the special conditions for the Corps of Engineers' permit. I indicated to Desiree that based on our review, there is nothing in there that jumps out to us that should be of concern or overly impressive or atypical from what we are seeing on other permits. So I think it is great news. It took us about nine months to get the permits, and we really got everything we asked for. We were able to expand the marina footprint slightly to accommodate easier access in and out of the slips. So I consider it a big win and a very big positive step for the project." He said the design process should only last a few more weeks.

He reviewed for the public the plans submitted to and approved by OCRM and the Army Corps of Engineers. He said there will be not dredging involved in the completion of this project.

B. Update on marina restaurant lease proposal

Council Member Buckhannon said this issue will be discussed during Executive Session.

C Update on Public Safety Building rehabilitation project

Council Member Buckhannon reported that the project is coming along well. There has been a lot of work done on the sheetrock on the second floor and work in the sally port. They are now ready to begin working on the third floor, so the Fire Department staff will be moving to the trailers.

Asst. Administrator Hanna said the paint selection phase of the project is coming soon. Director Kerr said the decision about the front portico needs to be made by June 1. Treasurer Suggs reported that while the relocation costs were higher than anticipated, there is enough money in the contingency to cover the \$200,000 cost for the more elaborate portico design. Director Kerr also reported there have been no change orders, but some changes have been addressed by the builder's contingency. Council Member Buckhannon said the decision about the portico will be decided by the full City Council and that he does not feel it is a good use of taxpayers' money at this time.

D. Consideration of rent abatement for MJV due to dock damage and UST project delay

Treasurer Suggs shared the calculations she used to arrive at a \$33,638 estimated rent abatement. She said the numbers used to configure monies lost due to the UST project delay are based on information provided by the tenant. Committee members requested more financial information on the losses associated with the dock damage at the Ways & Means Committee meeting next week.

6. New Business

A. Consideration of a change order of the Applied Technology Management (ATM) contract for additional services related to the marina dock rehabilitation project: water/wastewater permitting, pump out grant application and construction administration services

Mr. Marshall explained the request for changes to the contract. Council Member Bell felt this consideration should be part of the larger budget discussion. Mr. Marshall said the services required for the wastewater permitting is the most time sensitive of the changes. The request for additional construction administration services has grown along with the scope of the project.

B. Discussion of Front Beach public restrooms maintenance contract

Council Member Buckhannon said the contractor who maintained the public restrooms suddenly pulled out of the contract and staff is looking at a variety of ways to fill that void. Public Works employees have been restocking and opening and closing the restrooms during the offseason. Asst. Administrator Hanna said the previous contract was for \$61,000. He reported the City has entered into an emergency contract with Quality Touch Janitorial Services for \$2800/month

during the summer months for daily restroom cleanings. Treasurer Suggs said staff feels there is a need to have someone more frequently restocking the restrooms on the summer weekends. She stated, "We are looking into a part-time person that would do that, but it would still altogether come in much lower than what we are currently paying for a full-time attendant 12 months a year."

7. Miscellaneous Business

The next meeting of the Real Property Committee will be on Wednesday, June 3, 2020 at 5pm.

8. Executive Session

MOTION: Council Member Bell made a motion to move into Executive Session in accordance with §30-4-70(a)(2) to discuss negotiations incident to the proposed contractual arrangements related to the marina restaurant lease and to receive legal advice. Council Member Popson seconded the motion. The motion passed unanimously.

Committee members moved into Executive Session at 4:45pm.

Committee members returned from Executive Session at 5:25pm. No decisions were made.

9. Adjournment

Council Member Bell made a motion to adjourn and Council Member Popson seconded the motion. The meeting was adjourned at 5:26pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Planning Commission

3:00pm, Tuesday, May 12, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic:

Broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Ron Denton, William Mills, Vince DiGangi, Rick Ferencz, and Douglas Kerr, Director of Planning

Absent: Lisa Safford

2. Approval of Previous Meeting's Minutes – March 11, 2020

Mr. Ferencz made a motion to approve the minutes and Mr. Gregory Mills the motion. The minutes were approved unanimously.

3. Report on the status of City reopening

Director Kerr said that the reopening of the city has been fairly mild. City Hall opens Wednesday, and Committee meetings begin in earnest this week.

4. Old Business

Review Comprehensive Plan

Chairman Ferencz suggested deferring any work on the Comprehensive Plan until City Council appoints two new members to the Planning Commission. Director Kerr reported that the Personnel Committee will meet Thursday morning to interview candidates and make their recommendation.

Director Kerr also shared that the monies for the Strategic Plan are still in the FY21 budget. The Riley Institute, the group slated to oversee the strategic planning process, will make a presentation to the Ways & Means Committee next week. Director Kerr said he will send Planning Commission members the link to next week's Ways & Means Committee meeting.

5. New Business – none

6. Miscellaneous Business

A. Update on drainage planning

Director Kerr reported that the permits for the smaller projects have been received. The bidding process should take approximately 60 days. He expects ground to be broken on those projects in late July with the entire project taking 2-3 months to complete.

He stated that Thomas & Hutton expects to have the permits in hand for the Phase III Drainage Project by October and to put the project out to bid in November. A 6-9-month construction process should start in January 2021.

B. Update on MOU with Water & Sewer Commission

Director Kerr said the Water & Sewer Commission would like to speak with the Ways & Means Committee about their bond resolution as soon as possible. He also said there will most likely never be an MOU with the Water & Sewer Commission.

As an aside, Director Kerr said the ordinances suggested by the Planning Commission and enacted by City Council last year limiting house size and lot coverage on homes with septic systems has produced “meaningful change.

C. Update on short-term rental recommendations

Director Kerr reported that City Council seemed to embrace the short-term rental recommendations submitted by the Planning Commission after his presentation at the February City Council meeting. He said they are on the agenda for Wednesday’s Public Safety Committee meeting. They will go to City Council for ratification after they are approved by the Public Safety Committee.

He also reported that many of the property management companies have participated in the reopening process and provided common sense guidelines and rules for short-term rental owners.

7. Adjournment

Mr. DiGangi made a motion to adjourn and Mr. Denton seconded the motion. The meeting was adjourned at 3:33pm.

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2020-__

AN ORDINANCE AMENDING TITLE 9, OFFENSES, CHAPTER 5, OFFENSES INVOLVING PUBLIC SAFETY OFFICERS

WHEREAS, the Isle of Palms Council is empowered with the authority to make substantive amendments to the Isle of Palms Code, including amending Chapters, and now wishes to do so;

WHEREAS, The Isle of Palms Council believes it is imperative to take action to assist our Public Safety Officers in the enforcement of its ordinances and state law;

WHEREAS, the Isle of Palms Council now desires to amend Chapter 5, to add a section that makes it unlawful to flee from a public safety officer under certain conditions.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED THAT TITLE 9, OFFENSES, CHAPTER 5, OFFENSES INVOLVING PUBLIC SAFETY OFFICERS, SHALL BE AMENDED TO READ AS FOLLOWS:

CHAPTER 5: OFFENSES AGAINST PUBLIC SAFETY OFFICERS.

Sec. 9-5-1. - Assaulting or resisting public official or police officer.

No person shall assault, resist, hinder, oppose, molest or interfere with any officer or employee of the City, of any department or board of the City or of any officer or employee of the Police Department in the discharge of official duties.

(Code 1994, § 9-5-2; Ord. No. 1981-10, 11-11-1981)

Sec. 9-5-2. - False reports or complaints to Police Department.

No person shall knowingly make or file or cause to be made or filed a false or misleading report, allegation or complaint with the Police Department.

(Code 1994, § 9-5-2; Ord. No. 1981-10, 11-11-1981)

Sec. 9-5-3. - False alarms.

(a) No person shall make, or cause to be made with intent to deceive, any false alarm by means of the fire alarm system, public or private alarm system, telephone or by any other means of communication.

(b) No person shall willfully make or cause to be made any false call or request for police, fire protection or ambulance response.

(Code 1994, § 9-5-3; Ord. No. 1993-9, 10-26-1993; Ord. No. 1996-17, 10-22-1996)

9-5-4. – Fleeing to evade arrest or detention.

(a) If a person knows that his immediate arrest or detention is being attempted by a duly authorized law enforcement officer, it is the lawful duty of such person to refrain from fleeing, either on foot or by means of any vehicle of conveyance.

(b) In order for this section to apply, the law enforcement officer must be:

- 1) Attempting to effect a lawful arrest as defined by the Code of Laws of South Carolina, 1976, as amended; or
- 2) Attempting to detain the person because the law enforcement possesses reasonable suspicion to believe that the person is or may have been involved in criminal activity. This reasonable suspicion must be derived from circumstances known to the officer and can be supported by articulable facts.
- 3) Additionally, the officer must by visible or audible means, have identified himself as a law enforcement officer and ordered the person to stop.

SECTION 2. Should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 3. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 4. That this Ordinance take effect immediately upon second reading.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2020.

Jimmy Carroll, Mayor

(Seal)

Attest:

, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

ORDINANCE 2020-03

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021

WHEREAS, Subsection 3 of Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that a municipal council shall act by ordinance to levy taxes and adopt a budget pursuant to public notice;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Isle of Palms, South Carolina, in council duly assembled, that the following provisions are hereby adopted and enacted:

Section 1. The prepared budget and estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein and a copy thereof dated _____, is attached hereto.

Section 2. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within departments as necessary to achieve the goals of the budget as established by City Council.

Section 3. If, for any reason, any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining portions thereof.

Section 4. This ordinance shall become effective immediately upon its ratification by City Council.

PASSED, APPROVED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF ISLE OF PALMS ON THIS ____ DAY OF ____ 2020.

Jimmy Carroll, Mayor

Seal

City Clerk

First Reading:
Public Hearing:
Second Reading:
Ratification:

City of Isle of Palms

FY21 Budget with Forecasts for FY22 - FY25

DRAFT #3

Page #s

SUMMARY SCHEDULES

Summary of Key Budget Initiatives	2
Summary of Personnel Costs and FTEs	3
Budget Summary - All Funds	4 - 5
Historical & Forecasted Results Bar Chart	6

BY FUND

Fund #

General Fund	10	7 - 18
Capital Projects Fund	20	19 - 22
Municipal Accommodations Tax Fund	30	23 - 26
Hospitality Tax Fund	35	27 - 30
State Acommodations Tax Fund	50	31 - 34
Beach Preservation Fee Fund	58	35 - 36
Disaster Recovery Reserve Fund	60	37 - 38
Fire Dept 1% Fund	40	37 - 38
State Narcotics Fund	62	39 - 40
Victims Assistance Fund	64	39 - 42
Recreation Building Fund	68	41 - 42
Marina Fund	90	43 - 46

BY DEPARTMENTAL FUNCTION

Mayor & Council	7-8
General Government	9-10, 19-20, 23-24, 27-28, 31-32, 37-38, 41-42, 47, 55
Police and Beach Service Officers	9-12, 17-18, 19-20, 23-26, 27-30, 31-34, 39-40, 48, 56
Fire	11-12, 19-20, 23-24, 27-28, 31-32, 37-38, 49, 57
Public Works	13-14, 19-22, 23-26, 27-28, 31-32, 50, 58
Building and Planning	13-16, 21-22, 27-28, 51, 59
Recreation	15-16, 21-22, 25-26, 27-28, 33-34, 41-42, 51, 59-60
Judicial	15-18
Front Beach and Public Restrooms	25-26, 29-30, 33-34, 52, 61
Beaches	35, 52, 53, 61, 62
Marina	43-46, 53, 62

CAPITAL PROJECTS FY21 BY FUNDING SOURCE	47 - 54
CAPITAL PROJECTS 10-YR PLAN	55 - 63

DEBT ANALYSIS	64
----------------------	-----------

City of Isle of Palms
FY21 BUDGET - DRAFT #3
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$3,537,000 in net losses for FY21 due to Covid-19. Significant reductions to revenue in the General Fund and Tourism Funds are included, as well as offsetting reductions to expenditures.	Based on current forecast assumptions, the predicted losses can be absorbed by existing fund balances without tapping into the City's \$2.6 Disaster Recovery Reserve Fund. The City's tourism and Capital Projects fund balances are significantly reduced.
2	\$3,904,000 to finish repair of Public Safety Building. Includes relocation costs and 3rd party inspector	Paid with cash on hand. Tourism funds will provide \$2,000,000 of the total project cost of approximately \$6,200,000 project. Assume \$2,272,000 is spent in FY20.
3	\$3,100,000 for construction of Phase 3 drainage outfall project, including the elevation and repair of the Waterway Blvd path. Assumes all expense is incurred in FY21	\$3,100,000 GO bond issued. Debt service millage increased 1.3 mils to cover the annual debt service (approx \$261,000 per year).
4	\$2,875,000 for construction of Marina docks	Issue a \$3,209,000 bond to include construction and recoating for the bulkhead. 75% of the debt service cost is covered with a Transfer-in to the Marina Fund from the State Atax Fund.
5	\$225,000 partial year (begin March 2021) of right-of-way paid parking on Palm Blvd from 21st - 57th and on 3rd - 9th Avenues.	Year 2+ revenues expected to be approximately \$500,000 per year.
6	\$334,000 to recoat Marina bulkhead	Paid with bond proceeds above.
7	\$300,000 to refurbish fire pumper truck	Paid with cash on hand.
8	\$91,662 in 1st 12 months for a 2.0% Pool for merit based employee pay adjustments. Increases are effective 1/1/21, so only half (6 months) in FY21	General Fund
9	\$250,000 for a comprehensive drainage plan	Capital Projects Fund
10	\$500,000 rebudget of small targeted drainage projects per T&H recommendations (Sparrow Dr, Forest Trail, Cross Lane, 32nd & 41st Aves)	Design & engineering will be substantially complete in FY20, but construction will not likely commence before FY21. Funded with Muni Atax.
11	\$235,830 new revenue from increased parking rates in Front Beach areas. Rates go from \$2.00 to \$2.50 per hour for on-street parking and from \$12 to \$15 per day for Saturday and Sunday parking in the lots.	General Fund Revenue
12	\$877,000 transferred into the General Fund from the Tourism Funds	Consistent with Tourism contributions in FY20: 3 Police Officers, 1 Police Sgt, 5 Firefighters, BSOs and 50% of Public Works Temp Labor and Fuel. Added \$20K from State Atax for Police OT.

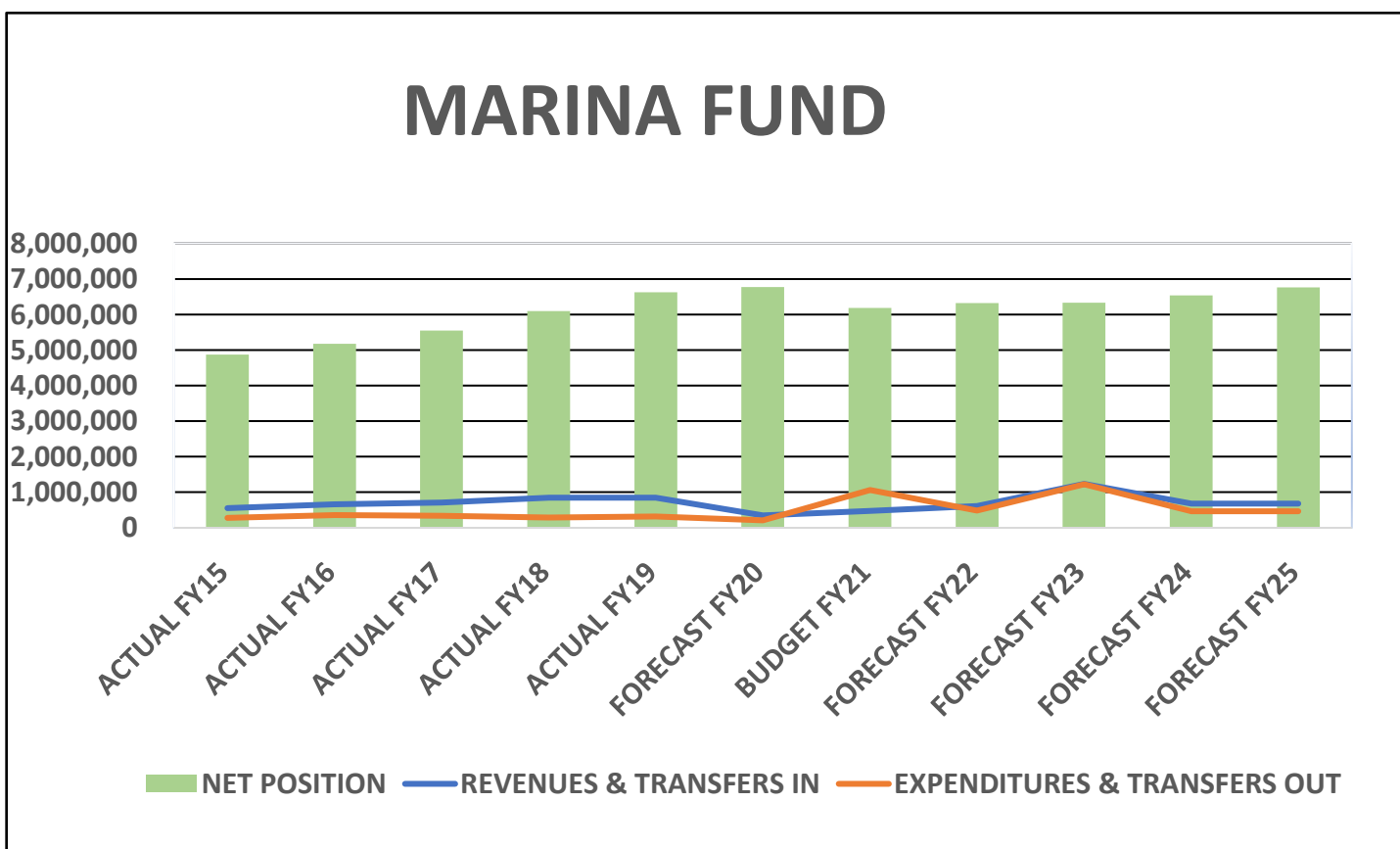
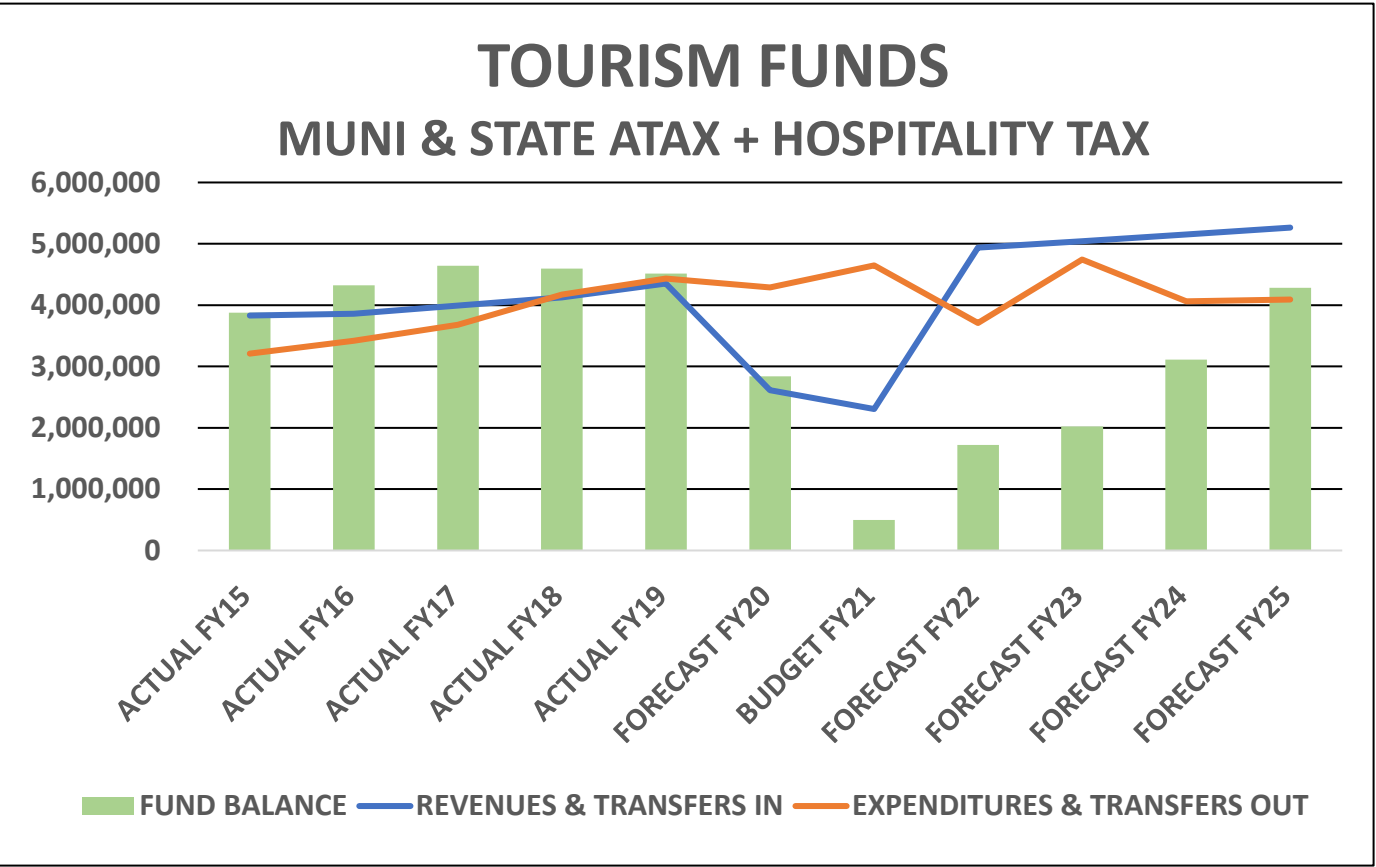
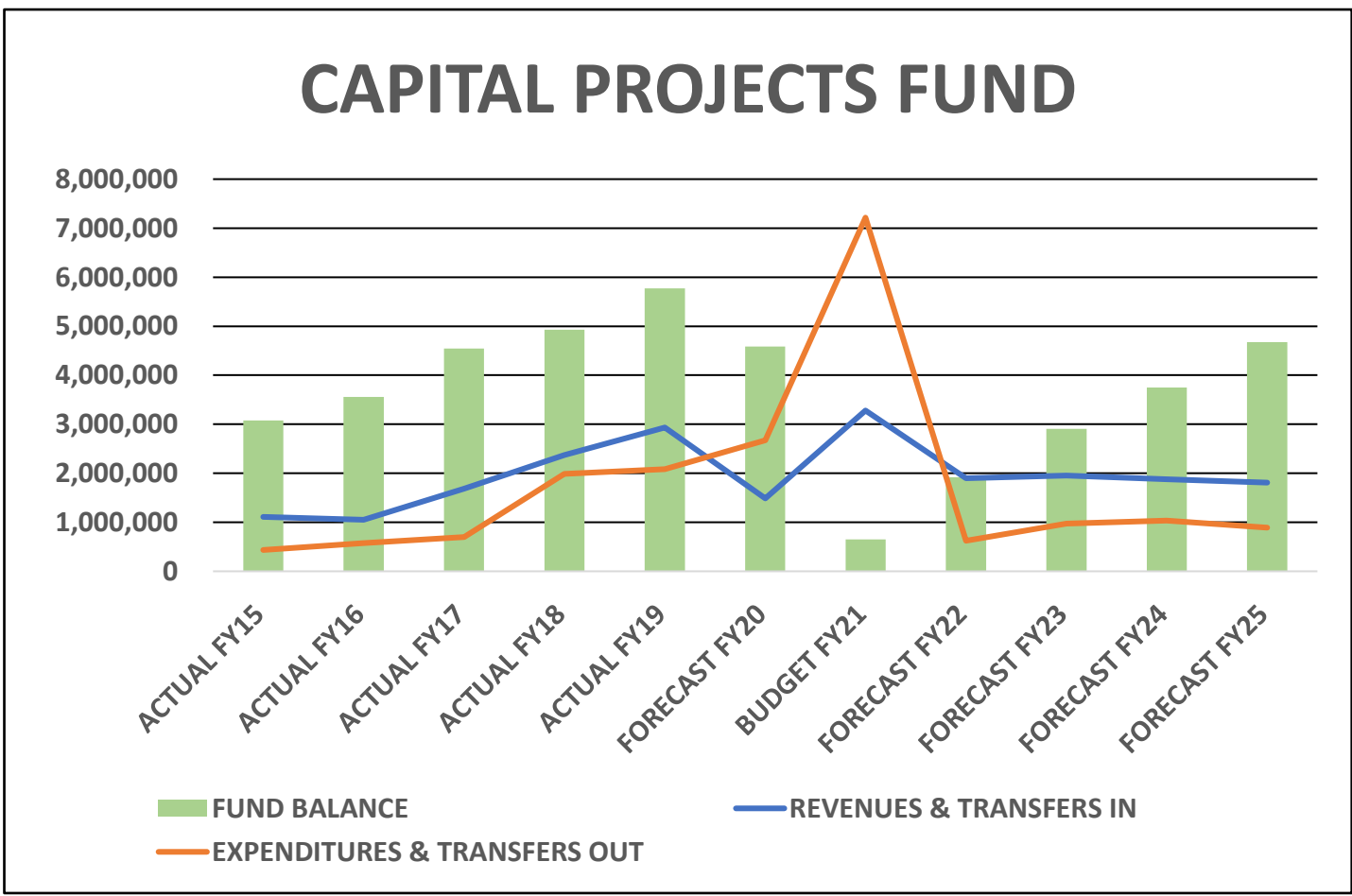
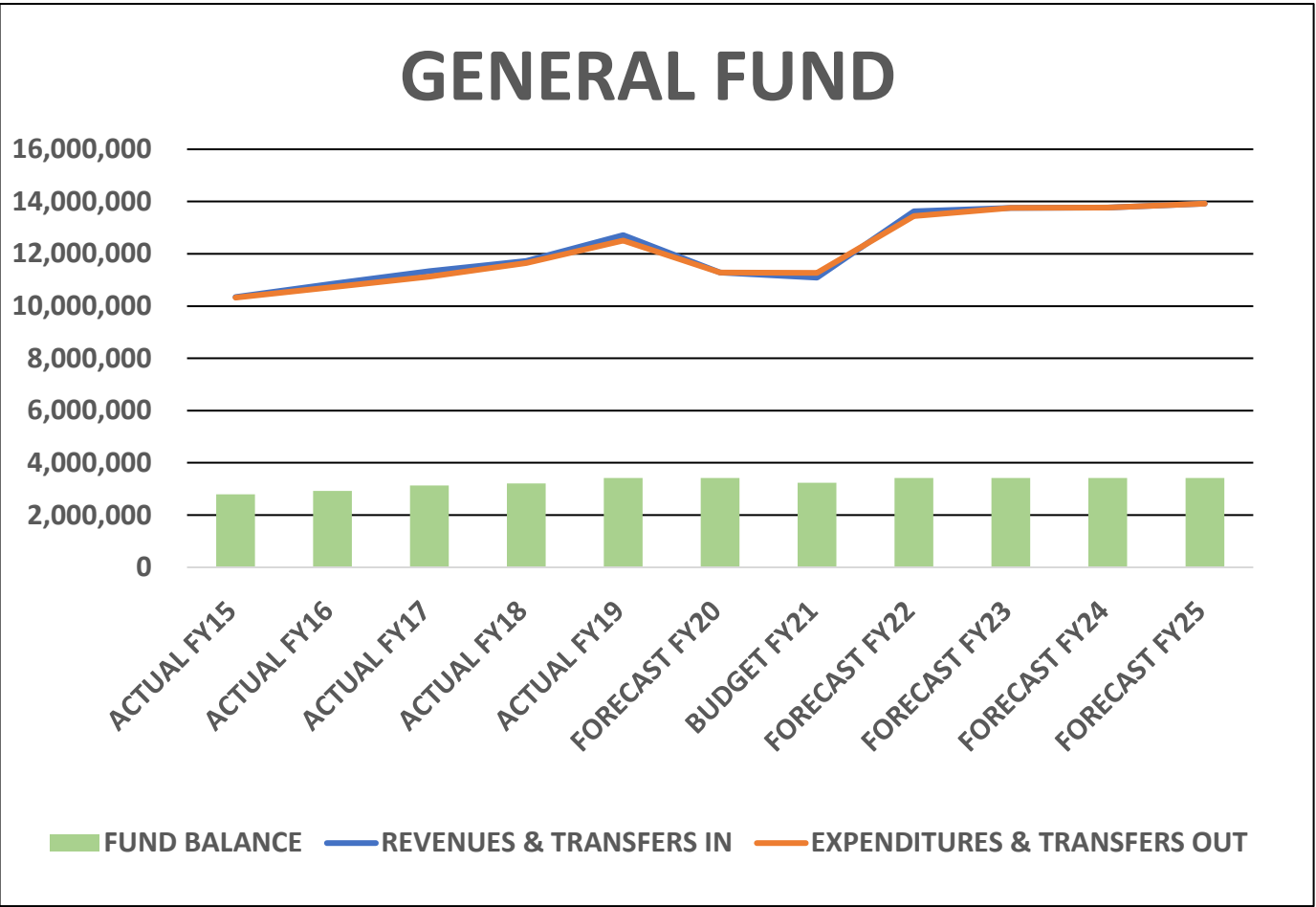
WHAT IS NOT INCLUDED		DISCUSSION
1	\$500,000 for 2nd year of targeted drainage project	Not included in FY21 or FY22, but forecasted for FY23-25.
2	Renovation of Marina restaurant	The City has engaged a Real Estate consultant to direct negotiations on a new restaurant lease.
3	\$750,000 for Marina dredging	Included in the forecast for FY23 since it is unlikely that this will be necessary in FY21-22. Permitting and bathymetric study is budgeted in FY21 for \$20,000.
6	\$7,800,000 and \$11,760,000 for Drainage phase 4 and 5, respectively	
7	Costs associated with island-wide sewer project	This project would be managed and paid for by the Isle of Palms Water & Sewer Commission
8	Transfers from the General Fund to the Capital Projects Fund	Potential Covid-19 impacts on the Gen Fund leave nothing to transfer to Capital Projects in FY21

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
355	CITY OF ISLE OF PALMS FY20 BUDGET AND FY21-FY24 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES																	
356																		
357																		
358	TOTAL GENERAL FUND EXPENDITURES		9,243,477	9,659,217	9,848,598	10,525,096	10,467,611	11,328,081	7,810,843	10,402,907	10,732,163	(595,917)	11,275,007	(53,073)	11,627,789	11,888,151	11,986,344	12,205,664
359	TOTAL CITY WIDE EXPENDITURES		13,107,010	12,960,354	13,848,581	30,076,602	16,002,358	22,214,057	11,131,307	14,683,200	17,727,524	(4,486,533)	23,069,642	855,586	15,621,322	17,456,992	17,419,511	16,788,346
360																		
361	SALARIES & WAGES		4,078,680	4,357,420	4,437,589	4,683,593	4,650,137	4,905,693	3,381,264	4,612,366	4,639,693	(266,000)	4,643,941	(261,752)	4,839,494	4,960,482	5,084,494	5,211,606
362	OVERTIME		415,784	413,738	526,979	552,676	482,531	451,667	384,458	490,502	551,393	99,726	458,509	6,842	472,960	484,747	496,828	509,211
363	PARTTIME		271,967	320,861	331,336	322,484	325,639	360,400	206,468	295,553	257,422	(102,978)	339,340	(21,060)	339,340	339,340	339,340	339,343
364	SUBTOTAL SALARIES & WAGES		4,766,430	5,092,019	5,295,905	5,558,753	5,458,306	5,717,760	3,972,190	5,398,421	5,448,508	(269,252)	5,441,790	(275,970)	5,651,794	5,784,568	5,920,662	6,060,160
365	% INCREASE FROM PRIOR YEAR			6.8%	4.0%	5.0%	-1.8%	2.9%			-4.7%		-4.8%		3.9%	2.3%	2.4%	2.4%
366	% OF TOTAL GENERAL FUND EXPENDITURES		52%	53%	54%	53%	52%	50%	51%	52%	51%		48%		49%	49%	49%	50%
367	% OF CITY WIDE EXPENDITURES		36%	39%	38%	18%	34%	26%	36%	37%	31%		24%		36%	33%	34%	36%
368																		
369	FICA		358,197	380,841	395,973	415,050	406,343	437,409	295,676	401,441	416,811	(20,598)	416,297	(21,112)	432,362	442,519	452,931	463,602
370	RETIREMENT		575,169	618,519	670,179	769,815	795,310	927,448	654,902	813,766	926,346	(1,103)	939,082	11,634	1,029,689	1,110,140	1,137,649	1,165,845
371	GROUP HEALTH		651,333	662,796	659,917	746,216	782,482	877,446	575,526	787,012	819,446	(58,000)	858,291	(19,155)	901,206	946,266	993,579	1,043,258
372	WORKERS COMP		111,923	178,146	196,073	178,943	182,209	219,825	171,950	188,531	230,703	10,878	208,642	(11,183)	218,393	223,720	229,181	234,779
373	UNEMPLOYMENT		852	2,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	SUBTOTAL FRINGES		1,697,474	1,842,431	1,922,141	2,110,024	2,166,344	2,462,128	1,698,054	2,190,750	2,393,305	(68,822)	2,422,312	(39,815)	2,581,650	2,722,646	2,813,340	2,907,484
375	% INCREASE FROM PRIOR YEAR			9%	4%	10%	3%	17%			-3%		-2%		7%	5%	3%	3%
376	% OF SALARIES & WAGES		36%	36%	36%	38%	40%	43%	43%	41%	44%	26%	45%	14%	46%	47%	48%	48%
377	% OF TOTAL GENERAL FUND EXPENDITURES		18%	19%	20%	20%	21%	22%	22%	21%	22%	12%	21%	75%	22%	23%	23%	24%
378	% OF CITY WIDE EXPENDITURES		13%	14%	14%	7%	14%	11%	15%	15%	14%	2%	10%	-5%	17%	16%	16%	17%
379																		
380	TOTAL PERSONNEL COSTS		6,463,904	6,934,450	7,218,046	7,668,777	7,624,650	8,179,888	5,670,243	7,589,170	7,841,813	(338,074)	7,864,102	(315,785)	8,233,445	8,507,215	8,734,001	8,967,645
381	% INCREASE FROM PRIOR YEAR			7%	4%	6%	-1%	7%			2%		-4%		5%	3%	3%	3%
382	% OF TOTAL GENERAL FUND EXPENDITURES		70%	72%	73%	73%	73%	72%	73%	73%	73%		70%		71%	72%	73%	73%
383	% OF CITY WIDE EXPENDITURES		49%	54%	52%	25%	48%	37%	51%	52%	44%		34%		53%	49%	50%	53%
384																		
385	# OF FULL-TIME EMPLOYEES		88	88	91	91	92	92	92	92	91		91		91	91	91	91
386	SALARY & WAGES FTE*		51,073	54,218	54,556	57,541	55,790	58,232	40,932	55,466	57,045		56,071		58,379	59,838	61,333	62,866
387	FRINGE FTE*		18,485	20,117	20,357	22,107	22,281	25,384	17,511	22,535	25,015		25,197		26,891	28,381	29,317	30,288
388	TOTAL (FULLY LOADED) FTE*		69,559	74,335	74,913	79,648	78,071	83,616	58,442	78,001	82,060		81,268		85,270	88,219	90,650	93,154

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
5	10 GENERAL FUND	REVENUES	9,332,755	9,676,562	10,187,039	10,526,262	11,493,760	11,567,620	8,394,286	12,144,160	10,395,946	(1,171,674)	10,216,265	(1,351,355)	12,720,530	12,828,016	12,819,332	12,939,178
6		EXPENDITURES	9,243,477	9,659,217	9,848,598	10,525,096	10,467,611	11,328,081	7,810,843	10,402,907	10,732,163	(595,917)	11,275,007	(53,073)	11,627,789	11,888,151	11,986,344	12,205,664
7		TRANSFERS IN	1,012,648	1,177,654	1,142,993	1,197,567	1,226,087	897,745	-	1,226,087	893,745	(4,000)	877,236	(20,509)	901,818	927,383	953,971	981,622
8		TRANSFERS OUT	(1,080,244)	(1,065,442)	(1,276,837)	(1,127,848)	(2,037,371)	(1,137,284)	-	(2,037,371)	(557,528)	579,756	-	1,137,284	(1,813,053)	(1,867,248)	(1,786,959)	(1,715,136)
9		NET	21,682	129,558	204,597	70,885	214,865	0	583,443	929,969	(0)	(0)	(181,506)	(181,506)	181,506	(0)	0	(0)
10																		
11	20 CAPITAL PROJECTS FUND	REVENUES	101,814	35,616	508,577	1,245,861	1,006,155	1,211,700	917,896	509,900	928,267	(283,433)	3,280,000	2,068,300	84,000	88,200	92,610	97,241
12		EXPENDITURES	426,863	510,512	699,286	1,986,413	2,086,624	4,384,217	1,235,266	1,375,797	2,673,746	(1,710,471)	7,215,184	2,830,967	625,468	969,768	1,035,968	889,768
13		TRANSFERS IN	1,005,244	1,015,442	1,176,837	1,127,848	1,924,450	1,137,284	-	1,924,450	557,528	(579,756)	-	(1,137,284)	1,813,053	1,867,248	1,786,959	1,715,136
14		TRANSFERS OUT	(8,047)	(63,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15		NET	672,148	477,546	986,128	387,297	843,981	(2,035,233)	(317,370)	1,058,553	(1,187,951)	847,282	(3,935,184)	(1,899,951)	1,271,585	985,680	843,601	922,608
16																		
17	30 MUNICIPAL ACCOM TAX FUND	REVENUES	1,500,414	1,474,209	1,508,028	1,533,533	1,594,725	1,636,090	983,450	1,580,722	989,747	(646,343)	786,610	(849,480)	1,782,855	1,825,150	1,868,517	1,912,986
18		EXPENDITURES	593,167	841,618	937,030	823,814	1,081,591	2,309,809	478,128	927,311	1,236,269	(1,073,540)	1,384,134	(925,676)	756,152	1,128,074	977,646	921,231
19		TRANSFERS IN	4,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	(533,431)	(553,252)	(566,814)	(592,900)	(607,582)	(458,702)	-	(607,582)	(458,702)	-	(291,451)	167,251	(296,809)	(773,276)	(503,363)	(515,154)
21		NET	377,840	79,339	4,185	116,819	(94,448)	(1,132,421)	505,321	45,829	(705,224)	427,197	(888,975)	243,446	729,893	(76,200)	387,508	476,601
22																		
23	35 HOSPITALITY TAX FUND	REVENUES	686,994	703,573	755,961	795,928	820,369	828,440	475,655	851,355	481,596	(346,844)	534,271	(294,169)	970,106	990,264	1,010,863	1,031,915
24		EXPENDITURES	366,083	308,069	237,220	327,095	360,878	746,694	290,487	352,423	563,292	(183,402)	813,870	67,176	551,156	575,518	574,411	557,991
25		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	(229,436)	(280,629)	(274,162)	(261,330)	(462,008)	(229,830)	-	(462,008)	(229,830)	-	(218,549)	11,281	(227,291)	(236,383)	(245,838)	(255,671)
27		NET	91,474	114,875	244,579	207,502	(2,517)	(148,084)	185,169	36,924	(311,526)	(163,442)	(498,148)	(350,064)	191,659	178,363	190,614	218,253
28																		
29	40 FIRE DEPT 1% FUND	REVENUES	166,558	165,395	152,084	148,244	143,287	143,025	144,485	145,100	144,785	1,760	145,000	1,975	144,000	144,000	144,000	144,000
30		EXPENDITURES	105,247	142,537	153,711	162,590	185,939	143,025	257,577	264,068	143,025	-	145,000	1,975	144,000	144,000	144,000	144,000
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	61,311	22,859	(1,627)	(14,347)	(42,652)	-	(113,091)	(118,968)	1,760	1,760	-	-	-	-	-	-
34																		
35	50 STATE ACCOM TAX FUND	REVENUES	1,635,746	1,683,644	1,731,180	1,797,765	1,934,552	1,893,680	1,134,066	1,981,554	1,140,482	(753,198)	985,361	(908,319)	2,182,413	2,227,032	2,272,597	2,319,131
36		EXPENDITURES	938,369	897,174	1,089,338	1,396,215	1,344,560	2,391,816	692,173	877,270	1,521,055	(870,761)	1,355,788	(1,036,028)	1,234,265	1,283,734	1,288,877	1,362,898
37		TRANSFERS IN	4,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TRANSFERS OUT	(549,328)	(537,773)	(573,442)	(768,513)	(577,410)	(278,713)	-	(577,410)	(278,713)	-	(583,686)	(304,973)	(644,168)	(746,675)	(471,220)	(477,247)
39		NET	152,073	248,697	68,400	(366,964)	12,582	(776,849)	441,892	526,874	(659,286)	117,563	(954,112)	(177,264)	303,980	196,623	512,501	478,986
40	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	1,273,298	1,094,482	1,224,860	13,073,287	1,197,728	1,099,490	627,952	1,211,725	637,247	(462,243)	633,485	(466,005)	1,228,964	1,254,961	1,281,548	1,308,742
41		EXPENDITURES	1,102,390	210,351	308,182	14,156,226	116,615	484,142	10,893	67,791	50,000	(434,142)	294,394	(189,748)	175,000	215,252	915,000	215,000
42		TRANSFERS IN	354,121	-	-	403,640	226,803	-	-	226,803	-	-	-	-	-	-	-	-
43		TRANSFERS OUT	(200,000)	-	-	(403,640)	(226,803)	-	-	(226,803)	-	-	-	-	-	-	-	-
44		NET	325,028	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	587,247	(28,101)	339,091	(276,257)	1,053,964	1,039,709	366,548	1,093,742
45																		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
46	60 DISASTER	REVENUES	4,944	20,093	177,272	369,615	143,134	42,000	37,616	146,234	50,000	8,000	52,000	10,000	54,600	57,330	60,197	63,206
47	RECOVERY FUND	EXPENDITURES	-	8,601	202,524	355,757	26,341	10,000	76,318	40,263	76,318	66,318	10,000	-	10,000	10,000	10,000	10,000
48		TRANSFERS IN	75,000	50,000	100,000	-	100,000	-	-	100,000	-	-	-	-	-	-	-	-
49		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		NET	79,944	61,492	74,748	13,858	216,793	32,000	(38,702)	205,971	(26,318)	(58,318)	42,000	10,000	44,600	47,330	50,197	53,206
51																		
52	61 & 62	REVENUES	3	2	1	0	-	-	-	-	-	-	-	-	-	-	-	-
53	FEDERAL & STATE	EXPENDITURES	78	12,119	1,053	10,111	(1,244)	-	4,386	4,773	4,386	4,386	-	-	-	-	-	-
54	NARCOTICS FUNDS	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56		NET	(76)	(12,117)	(1,052)	(10,111)	1,244	-	(4,386)	(4,773)	(4,386)	(4,386)	-	-	-	-	-	-
57																		
58	64 VICTIMS	REVENUES	13,792	19,600	10,551	9,640	9,259	10,003	3,365	6,617	5,026	(4,977)	3,973	(6,030)	6,620	6,620	6,620	6,620
59	FUND	EXPENDITURES	938	1,068	2,738	1,383	1,694	2,050	4,251	4,468	2,050	-	2,050	-	2,050	2,050	2,050	2,050
60		TRANSFERS IN	-	-	-	-	12,921	-	-	12,921	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	(14,000)	(14,000)	(14,000)	(14,000)	-	(7,000)	-	-	(3,000)	4,000	(3,000)	4,000	(3,000)	(3,000)	(3,000)	(3,000)
62		NET	(1,146)	4,532	(6,186)	(5,743)	20,486	953	(886)	15,070	(24)	(977)	(1,077)	(2,030)	1,570	1,570	1,570	1,570
63																		
64	66 AISLE	REVENUES	630	2,850	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-
65	OF PALMS	EXPENDITURES	459	2,099	7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-
66	FUND	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		NET	171	751	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-
69																		
70	68 REC	REVENUES	15,912	14,511	14,877	13,582	16,525	15,000	14,594	16,583	14,874	(126)	16,000	1,000	16,000	16,000	16,000	16,000
71	BUILDING	EXPENDITURES	51,358	8,950	18,041	22,885	13,238	15,000	4,854	13,218	15,000	-	15,000	-	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
73		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74		NET	(32,446)	8,561	(165)	(6,303)	6,287	3,000	9,739	6,365	2,874	(126)	4,000	1,000	4,000	4,000	4,000	4,000
75																		
76	90 MARINA	REVENUES	392,467	398,025	428,567	408,355	431,588	430,076	248,791	431,991	275,868	(154,208)	255,920	(174,156)	349,694	406,113	412,682	419,404
77	FUND	EXPENDITURES	278,580	358,038	342,920	290,628	318,510	399,223	266,132	352,912	210,220	(189,003)	1,059,216	659,993	480,442	1,225,445	470,215	464,743
78		TRANSFERS IN	156,426	268,000	282,425	436,176	417,913	73,500	-	417,913	73,500	-	216,450	142,950	266,450	828,950	266,450	266,450
79		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80		NET	270,313	307,986	368,072	553,904	530,991	104,353	(17,341)	496,992	139,148	34,795	(586,846)	(691,199)	135,702	9,618	208,917	221,111
81																		
82	TOTAL	REVENUES	15,125,328	15,288,564	16,699,988	29,925,523	18,791,082	18,877,124	12,982,154	19,025,941	15,063,839	(3,813,285)	16,908,885	(1,968,239)	19,539,782	19,843,687	19,984,966	20,258,423
83	ALL FUNDS	EXPENDITURES	13,107,010	12,960,354	13,848,581	30,076,602	16,002,358	22,214,057	11,131,307	14,683,200	17,227,524	(4,986,533)	23,569,642	1,355,586	15,621,322	17,456,992	17,419,511	16,788,346
84		TRANSFERS IN	2,614,486	2,514,096	2,705,254	3,168,231	3,911,174	2,111,529	-	3,911,174	1,527,773	(583,756)	1,096,686	(1,014,843)	2,984,321	3,626,581	3,010,380	2,966,208
85		TRANSFERS OUT	(2,614,486)	(2,514,096)	(2,705,254)	(3,168,231)	(3,911,174)	(2,111,529)	-	(3,911,174)	(1,527,773)	583,756	(1,096,686)	1,014,843	(2,984,321)	(3,626,582)	(3,010,380)	(2,966,208)
86		NET	2,018,318	2,328,211	2,851,407	(151,078)	2,788,724	(3,336,933)	1,850,847	4,342,742	(2,163,685)	1,173,248	(6,660,757)	(3,323,825)	3,918,459	2,386,694	2,565,456	3,470,077
87																		
88	TOTAL UNRESTRICTED FUND BALANCES		8,109,328	8,777,924	10,043,397	10,515,436	11,791,074	9,787,842	-	-	10,576,806	-	6,502,115	-	7,999,806	9,032,816	9,926,614	10,902,428
89	TOTAL TOURISM FUND BALANCES		3,879,806	4,322,716	4,639,881	4,597,238	4,512,854	2,455,500	-	-	2,836,818	-	495,583	-	1,721,116	2,019,902	3,110,525	4,284,364
90	TOTAL BEACH FUND BALANCES		820,783	1,704,914	2,621,592	1,538,654	2,619,767	3,235,115	-	-	3,207,014	-	3,546,105	-	4,600,069	5,639,778	6,006,326	7,100,068
91	TOTAL OTHER FUND BALANCES		285,782	309,617	300,587	264,083	249,449	253,402	-	-	249,673	-	252,596	-	258,167	263,737	269,307	274,877
92	SUBTOTAL GOVERNMENTAL FUNDS		13,095,699	15,115,172	17,605,457	16,915,412	19,173,144	15,731,859	-	-	16,870,311	-	10,796,400	-	14,579,158	16,956,233	19,312,771	22,561,737
93																		
94	TOTAL MARINA NET POSITION		4,869,810	5,177,796	5,545,868	6,099,772	6,630,764	6,735,116	-	-	6,769,912	-	6,183,066	-	6,318,768	6,328,386	6,537,303	6,758,415
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)										824,797	-	613,794	-	784,929	823,315	1,054,067	1,289,803
96																		
97	TOTAL FUND BALANCES & NET POSITION		17,965,509	20,292,968	23,151,325	23,015,184	25,803,908	22,466,975	-	-	23,640,223	-	16,979,466	-	20,897,925	23,284,619	25,850,075	29,320,152

CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES



	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U	
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																	
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25	
5	GENERAL FUND REVENUES																		
6	10-3100.4001	PROPERTY TAXES	3,532,782	3,568,534	3,618,976	3,641,730	3,707,531	3,696,600	3,653,019	3,649,271	3,760,000	63,400	3,760,000	63,400	3,797,600	3,835,576	3,873,932	3,912,671	
7	10-3100.4002	LOCAL OPTION SALES TAX	675,906	698,077	731,540	772,357	817,962	811,200	483,152	836,369	572,682	(238,518)	502,902	(308,298)	852,720	869,774	887,170	904,913	
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	645,619	671,016	682,377	698,283	715,400	701,950	707,539	704,461	720,000	18,050	981,000	279,050	990,810	1,000,718	882,725	891,553	
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	21,678	23,788	22,356	20,074	20,411	20,000	18,240	20,416	20,416	416	20,000	-	20,000	20,000	20,000	20,000	
10	10-3210.4006	BUSINESS LICENSES	1,095,340	1,100,391	1,162,359	1,413,076	1,690,205	1,438,000	949,642	1,713,356	1,142,583	(295,417)	938,000	(500,000)	1,353,400	1,366,934	1,380,603	1,394,409	
11	10-3210.4007	INSURANCE LICENSES	628,465	635,441	657,872	687,835	662,491	694,880	58	662,263	662,263	(32,617)	662,000	(32,880)	668,620	675,306	682,059	688,880	
12	10-3210.4008	PUBLIC UTILITIES	805,630	821,834	814,753	797,152	788,023	869,000	114,155	838,665	838,665	(30,335)	585,604	(283,396)	838,000	838,000	838,000	838,000	
13	10-3210.4009	BUILDING PERMITS	276,644	238,153	302,871	341,138	681,371	568,000	335,648	710,585	393,359	(174,641)	315,000	(253,000)	454,500	459,045	463,635	468,272	
14	10-3210.4010	ANIMAL LICENSES	1,910	1,791	1,780	1,750	2,585	1,800	210	1,820	1,820	20	1,800	-	1,800	1,800	1,800	1,800	
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	510,985	524,281	493,866	511,530	515,555	1,020,000	957,827	952,027	957,827	(62,173)	579,600	(440,400)	995,320	1,015,226	1,035,531	1,056,242	
16	10-3210.4013	TRANSPORT NETWORK CO FEE	-	3,115	6,406	9,027	6,799	8,240	9,325	10,854	10,854	2,614	11,000	2,760	11,000	11,330	11,670	12,020	
17	10-3400.4075	COURT GENERATED REVENUES	118,338	238,272	263,440	217,017	289,232	200,000	153,958	240,875	165,469	(34,531)	144,000	(56,000)	240,000	240,000	240,000	240,000	
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	43,968	43,968	14,656	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	10-3450.4111	GRANT INCOME	-	9,111	152,298	143,682	-	-	-	-	-	-	-	-	-	-	-	-	
20	10-3450.4115	STATE SHARED FUNDS	90,470	90,470	94,653	93,353	94,499	93,000	49,401	95,658	95,658	2,658	95,000	2,000	95,000	95,000	95,000	95,000	
21	10-3450.4117	STATE SHARED FUNDS-ALCOHO	44,400	42,450	49,400	48,245	35,755	51,000	5,250	37,500	18,750	(32,250)	20,000	(31,000)	40,000	40,000	40,000	40,000	
22	10-3500.4501	MISCELLANEOUS	4,586	946	2,678	15,185	45,914	2,000	9,079	46,878	46,878	44,878	3,000	1,000	3,000	3,000	3,000	3,000	
23	10-3500.4502	PARKING LOT REVENUES	185,580	260,228	317,838	289,737	423,920	370,000	229,534	502,802	229,534	(140,466)	419,250	49,250	588,000	588,000	588,000	588,000	
24	10-3500.4504	SALE OF ASSETS	9,183	7,257	3,678	5,208	15,172	-	15,598	1,325	15,598	15,598	5,000	5,000	5,000	5,000	5,000	5,000	
25	10-3500.4505	INTEREST INCOME	3,357	9,149	16,657	34,544	68,656	47,250	78,228	102,609	102,609	55,359	103,000	55,750	108,150	103,000	108,150	113,558	
26	10-3500.4506	REC. INSTRUCTORS INCOME	152,534	153,315	164,584	177,100	168,741	170,000	134,183	173,067	134,183	(35,817)	127,500	(42,500)	170,000	170,000	170,000	170,000	
27	10-3500.4507	REC. PROGRAM INCOME	96,427	108,614	91,709	90,585	82,050	90,000	54,375	84,384	54,375	(35,625)	63,000	(27,000)	84,000	84,000	84,000	84,000	
28	10-3500.4508	RECYCLING REVENUE	-	-	-	-	345	-	-	345	-	-	-	-	-	-	-	-	
29	10-3500.4509	KENNEL FEES	89	147	77	119	84	100	7	21	7	(93)	100	-	100	100	100	100	
30	10-3500.4511	STATE ACC TAX ADMIN FEE	110,462	111,883	114,897	117,757	124,863	123,600	71,104	127,481	83,604	(39,996)	74,809	(48,791)	134,810	137,506	140,256	143,061	
31	10-3500.4514	PARKING METER REVENUE	261,026	297,135	389,645	385,720	508,591	577,000	350,918	604,628	350,918	(226,082)	792,000	215,000	1,256,000	1,256,000	1,256,000	1,256,000	
32	10-3500.4515	CART PURCHASE REVENUE	3,675	4,125	3,975	4,800	3,300	4,000	3,000	4,650	3,000	(1,000)	4,000	-	4,000	4,000	4,000	4,000	
33	10-3500.4516	ALARM PERMIT REVENUE	1,295	1,560	1,790	1,295	1,375	1,800	845	1,250	1,250	(550)	1,250	(550)	1,250	1,250	1,250	1,250	
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	1,500	2,300	2,000	1,800	1,100	2,000	400	1,300	1,300	(700)	1,300	(700)	1,300	1,300	1,300	1,300	
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOI	-	2,115	810	552	255	200	345	150	345	145	150	(50)	150	150	150	150	
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	10,909	7,096	7,100	5,610	21,575	6,000	9,245	19,150	12,000	6,000	6,000	-	6,000	6,000	6,000	6,000	
37	TOTAL GENERAL FUND REVENUES (NO TRANSFERS)		9,332,755	9,676,562	10,187,039	10,526,262	11,493,760	11,567,620	8,394,286	12,144,160	10,395,946	(1,171,674)	10,216,265	(1,351,355)	12,720,530	12,828,016	12,819,332	12,939,178	
38	% Increase/(Decrease) from Prior Y		7%	4%	5%	3%	9%	1%	-10%				-2%		25%		1%	0%	1%
39																			
40	MAYOR & COUNCIL																		
41	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,001	
42	10-4010.5004	FICA EXPENSE	1,301	1,301	1,301	1,301	1,184	1,301	1,299	1,299	1,301	-	1,301	-	1,301	1,301	1,301	1,301	
43	10-4010.5005	RETIREMENT EXPENSE	1,366	1,383	1,272	1,053	2,345	2,645	2,043	2,485	2,645	-	2,815	170	2,985	3,155	3,155	3,155	
44	10-4010.5006	GROUP HEALTH INSURANCE	48,329	45,562	42,633	72,222	88,857	96,103	68,910	92,042	94,103	(2,000)	100,143	4,040	105,150	110,408	115,928	121,724	
45	10-4010.5007	WORKERS' COMPENSATION	255	654	399	379	375	456	336	377	456	-	456	-	456	456	456	456	
46	10-4020.5010	PRINT AND OFFICE SUPPLIES	172	666	658	2,053	307	2,100	969	410	2,100	-	2,100	-	2,100	700	2,100	2,100	
47	10-4020.5014	MEMBERSHIP AND DUES	-	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	10-4020.5015	MEETINGS AND SEMINARS	9,132	9,681	6,651	14,033	7,867	12,000	8,811	12,519	12,000	-	12,000	-	12,000	12,000	12,000	12,000	
49	10-4020.5016	VEHICLE, FUEL & OIL	144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	10-4020.5021	TELEPHONE/CABLE	1,056	1,152	2,977	2,719	2,597	-	1,765	2,797	2,797	2,797	3,000	3,000	-	-	-	-	
51	10-4020.5062	INSURANCE	1,925	2,003	1,999	1,999	2,002	2,100	2,016	2,004	2,100	-	2,100	-	2,142	2,185	2,229	2,273	

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
5	GENERAL FUND REVENUES	
6	PROPERTY TAXES	Each forecast year increased by 1% (approx ave annual increase since reassessment/last tax increase in FY16). Reassessment expected in FY21, but assume City adjusts millage to maintain consistent revenues.
7	LOCAL OPTION SALES TAX	The remainder of FY20 and FY21 reduced by 75%-25% to reflect decline in economic activity due to Covid-19
8	PROPERTY TAX DEBT SERVICE	Each forecast year increased by 1% (approx ave annual increase since reassesmnt/last tax increase in FY16). Assumes Debt Svc millage is decreased in FY24 when Rec GO bond is fully paid. FY21 Includes \$261,000 from a 1.3 mil tax increase to fund annual debt service on \$2.9 million bond for drainage phase 3 outfall project
9	TELECOMMUNICATIONS LICENSES	
10	BUSINESS LICENSES	FY19-FY20 impacted significantly by WD constr. project. FY21 impact will be less as license fees are pd at the beginning of projects. Forecast period estimates a 1% annual increase. FY20 renewals aren't due until April 2020, so forecast for FY2000 is difficult. FY20 forecast = most recent 12 months actual less FY19 license fee paid by main WD contractor. Assume a 50% Covid19 decline for balance of FY20 and 30% decline for FY21.
11	INSURANCE LICENSES	Forecast 1% annual increases to reflect modest increases in insurance rates.
12	PUBLIC UTILITIES	This revenue a factor of utility fees paid. Comcast franchise fee was increased last year. Assume 40% Covid19 decline in electric franchise fee for FY21 (these are calculated based on prior calendar year).
13	BUILDING PERMITS	FY19-FY20 impacted significantly by WD constr. project. FY21 impact will be less as building permits are paid at the beginning of projects. FY20 forecast calculated as last 12 months actual less large permit fee for WD project that was included in FY19 revenues. Assume a 50% Covid19 decline for balance of FY20 and 30% decline for FY21.
14	ANIMAL LICENSES	
15	RESIDENTIAL RENTAL LICENSES	Forecasted revenues projected to increase by 2% per year. Added \$10,000 as a conservative estimate of revenue from new Wild Dunes hotel starting in FY22. Assume no more collections for FY20 and a 40% decline in FY21.
16	TRANSPORT NETWORK CO FEE	
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written and those are hard to predict. Assume a 75% decline for the remainder of FY20 and a 40% decline for FY21 due to decreased calls & tourism activity.
18	INTERGOVERNMENT TRANSFERS	
19	GRANT INCOME	
20	STATE SHARED FUNDS	
21	STATE SHARED FUNDS-ALCOHOL	This is the Sunday alcohol license fee paid by island businesses. Assume a 50% decline in FY20 and FY21 due to Covid19 impacts.
22	MISCELLANEOUS	
23	PARKING LOT REVENUES	Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Park rates. Reduced by 5% in FY21 because PSB trailers are using space in the small lot. Assume no more revenue in FY20 and 25% decline for FY21 due to Covid19 impacts.
24	SALE OF ASSETS	
25	INTEREST INCOME	
26	REC. INSTRUCTORS INCOME	Assume no more revenue in FY20 and 25% decline for FY21 due to Covid19 impacts.
27	REC. PROGRAM INCOME	Assume no more revenue in FY20 and 25% decline for FY21 due to Covid19 impacts.
28		
29	KENNEL FEES	
30	STATE ACC TAX ADMIN FEE	Follows forecast estimates for State Atax. FY20 and FY21 negatively impacted by Covid19
31	PARKING METER REVENUE	Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. Assume no more revenue in FY20 and 25% decline for FY21 due to Covid19 impacts. Added \$225,000 in FY21 and \$500,000 in FY22-25 for new island wide paid parking (Palm Blvd 21st-57th and 3rd-9th Aves)
32	CART PURCHASE REVENUE	
33	ALARM PERMIT REVENUE	
34	BREACH INLET BOAT RAMP FEES	
35	RESIDENTIAL PARKING GUEST BOOK!	
36	TREE REPLACEMENT COLLECTIONS	
37		
38		
39		
40	MAYOR & COUNCIL	
41	SALARIES & WAGES	
42	FICA EXPENSE	FICA rate is 7.65%
43	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
44	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
45	WORKERS' COMPENSATION	
46	PRINT AND OFFICE SUPPLIES	Extra cost in election years due to changing letterhead
47	MEMBERSHIP AND DUES	
48	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
49	VEHICLE, FUEL & OIL	
50	TELEPHONE/CABLE	Mayor Carroll is not seeking reimbursement of his phone expenses
51	INSURANCE	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
52	10-4020.5079	MISCELLANEOUS	3,620	5,612	4,504	4,448	4,242	4,500	4,398	4,448	4,500	-	4,500	-	4,500	4,500	4,500	4,500
53	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	1,423	1,415	2,319	21,801	2,429	4,000	1,163	2,031	4,000	-	-	(4,000)	4,000	4,000	4,000	4,000
54		SUBTOTAL MAYOR & COUNCIL	85,721	86,478	81,762	139,008	129,205	142,205	108,711	137,412	143,002	797	145,415	3,210	151,634	155,704	162,668	168,511
55		% Increase/(Decrease) from Prior Y	9%	1%	-5%	70%	-7%	10%			11%		2%		4%	3%	4%	4%
56																		
57		GENERAL GOVERNMENT																
58	10-4110.5001	SALARIES & WAGES	347,914	369,643	420,062	476,309	439,439	489,754	293,442	392,325	409,754	(80,000)	407,277	(82,477)	417,459	427,895	438,593	449,558
59	10-4110.5002	OVERTIME WAGES	9,425	9,396	11,073	16,562	11,513	4,504	847	4,989	1,004	(3,500)	1,665	(2,839)	1,707	1,749	1,793	1,838
60	10-4110.5003	PART-TIME WAGES	-	-	337	619	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA EXPENSE	26,365	27,568	31,385	36,086	33,425	37,811	21,968	29,562	31,423	(6,388)	31,284	(6,527)	32,066	32,868	33,690	34,532
62	10-4110.5005	RETIREMENT EXPENSE	39,340	42,243	51,332	62,907	60,564	76,907	45,713	54,382	63,914	(12,993)	67,721	(9,186)	73,605	79,742	81,736	83,779
63	10-4110.5006	GROUP HEALTH INSURANCE	29,636	31,016	32,743	44,251	39,371	46,324	27,252	36,788	39,324	(7,000)	38,828	(7,496)	40,769	42,808	44,948	47,196
64	10-4110.5007	WORKMEN'S COMPENSATION	3,775	4,509	5,247	4,330	4,261	5,777	3,389	4,239	5,000	(777)	4,577	(1,200)	4,691	4,809	4,929	5,052
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	474,000	486,000	518,000	526,000	536,000	555,000	432,000	536,000	555,000	-	752,990	197,990	762,069	773,304	656,699	668,259
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,609	10,773	10,783	10,749	10,149	11,000	6,256	9,483	11,000	-	11,000	-	11,000	11,000	11,000	11,000
67	10-4120.5011	DEBT SERVICE - INTEREST	286,314	286,133	215,389	203,348	185,754	167,983	163,774	176,868	167,983	-	244,745	76,762	220,407	195,838	170,997	148,032
68	10-4120.5013	BANK SERVICE CHARGES	5,632	5,531	6,171	6,386	5,904	7,000	6,312	7,542	7,000	-	7,500	500	7,000	7,000	7,000	7,000
69	10-4120.5014	MEMBERSHIP AND DUES	4,446	5,134	5,734	5,714	5,344	5,985	4,008	5,787	5,985	-	5,985	-	5,985	5,985	5,985	5,985
70	10-4120.5015	MEETINGS AND SEMINARS	3,986	5,737	6,410	6,531	6,428	8,500	1,704	5,459	3,500	(5,000)	13,500	5,000	8,500	8,500	8,500	8,500
71	10-4120.5016	VEHICLE, FUEL & OIL	1,686	1,467	1,432	1,462	376	1,500	358	76	750	(750)	750	(750)	750	750	750	750
72	10-4120.5020	ELECTRIC AND GAS	4,726	3,864	3,673	4,683	3,628	4,700	3,265	4,282	4,700	-	4,700	-	4,700	4,700	4,700	4,700
73	10-4120.5021	TELEPHONE/CABLE	8,077	8,097	9,878	11,018	10,095	11,000	6,708	9,897	10,000	(1,000)	10,500	(500)	11,000	11,000	11,000	11,000
74	10-4120.5022	WATER AND SEWER	1,691	1,819	1,670	1,760	1,551	2,120	1,114	1,814	1,900	(220)	1,900	(220)	1,900	1,900	1,900	1,900
75	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	589	1,244	1,075	1,233	1,038	1,250	509	614	1,250	-	1,250	-	1,250	1,250	1,250	1,250
76	10-4120.5026	MAINT & SERVICE CONTRACTS	20,280	21,310	23,021	25,104	22,691	57,000	20,103	24,981	27,000	(30,000)	42,000	(15,000)	42,000	42,000	42,000	42,000
77	10-4120.5027	MACHINE/EQUIPMENT REPAIR	367	184	-	69	-	500	-	-	500	-	500	-	500	500	500	500
78	10-4120.5044	CLEANING/SANITARY SUPPLY	1,736	1,712	1,758	1,623	1,732	1,800	1,149	1,823	1,800	-	1,800	-	1,800	1,800	1,800	1,800
79	10-4120.5049	MEDICAL AND LAB	600	843	446	554	452	600	439	304	600	-	600	-	600	600	600	600
80	10-4120.5061	ADVERTISING	6,352	7,551	6,972	3,850	9,354	6,000	3,730	9,875	6,000	-	6,000	-	6,000	6,000	6,000	6,000
81	10-4120.5062	INSURANCE	12,218	18,382	19,143	20,968	19,233	22,000	19,864	19,279	22,000	-	23,000	1,000	23,460	23,929	24,408	24,896
82	10-4120.5063	RENT AND LEASES	9,452	10,425	8,423	8,023	10,565	10,450	5,781	11,067	10,450	-	10,450	-	10,450	10,450	10,450	10,450
83	10-4120.5064	EMPLOYEE TRAINING	2,024	8,839	20,944	44,792	54,291	58,000	14,719	30,776	35,000	(23,000)	59,500	1,500	77,000	77,000	77,000	77,000
84	10-4120.5065	PROFESSIONAL SERVICES	35,905	40,659	27,334	38,489	66,251	129,000	63,796	83,264	44,000	(85,000)	92,000	(37,000)	62,000	62,000	62,000	62,000
85	10-4120.5067	CONTRACTED SERVICES	-	-	-	-	58,517	114,000	26,000	62,917	84,000	(30,000)	150,000	36,000	150,000	150,000	150,000	150,000
86	10-4120.5068	ELECTION EXPENSES	-	609	-	10,513	77	5,000	2,206	77	5,000	-	-	(5,000)	5,000	-	5,000	-
87	10-4120.5079	MISC. & CONTINGENCY EXP	17,600	13,659	12,169	16,390	19,087	18,000	16,393	15,906	18,000	-	14,000	(4,000)	14,000	14,000	14,000	14,000
88		SUBTOTAL GENERAL GOVT	1,364,742	1,424,346	1,452,603	1,590,321	1,617,089	1,859,464	1,192,801	1,540,378	1,573,837	(285,627)	2,006,022	146,558	1,997,669	1,999,378	1,879,227	1,879,576
89		% Increase/(Decrease) from Prior Y	4%	4%	2%	9%	2%	15%			-3%		27%		0%	0%	-6%	0%
90																		
91		POLICE																
92	10-4410.5001	SALARIES & WAGES	1,173,412	1,265,156	1,261,563	1,386,453	1,297,392	1,453,386	884,575	1,233,067	1,253,386	(200,000)	1,379,301	(74,085)	1,467,039	1,503,715	1,541,308	1,579,841
93	10-4410.5002	OVERTIME WAGES	102,912	97,897	138,565	161,481	139,222	132,818	113,768	157,590	172,818	40,000	149,206	16,388	155,326	159,210	163,190	167,270
94	10-4410.5003	PART-TIME WAGES	-	-	3,861	-	-	-	13,809	8,476	13,809	13,809	-	-	-	-	-	-
95	10-4410.5004	FICA EXPENSE	97,621	101,809	105,093	116,135	107,547	121,345	75,817	104,652	110,161	(11,184)	116,931	(4,414)	124,111	127,214	130,394	133,654
96	10-4410.5005	RETIREMENT EXPENSE	167,768	181,865	192,481	240,041	228,451	281,497	176,495	226,428	255,326	(26,171)	287,021	5,524	320,106	344,738	353,356	362,190
97	10-4410.5006	GROUP HEALTH INSURANCE	181,121	183,445	177,128	196,336	190,275	230,778	128,025	179,879	190,778	(40,000)	235,252	4,474	247,015	259,365	272,334	285,950
98	10-4410.5007	WORKMEN'S COMPENSATION	34,579	57,188	60,877	56,296	62,442	71,592	51,826	62,910	71,592	-	68,217	(3,375)	72,848	74,669	76,536	78,449
99	10-4420.5010	PRINT AND OFFICE SUPPLIES	12,484	14,770	14,776	13,821	12,527	14,000	5,470	10,256	14,000	-	14,000	-	14,000	14,000	14,000	14,000

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
52	MISCELLANEOUS	
53	CITIZENS & EMPLOYEE SERVICES	
54		
55		
56		
57	GENERAL GOVERNMENT EXPENDITURES	
58	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% merit pool. Jan 2021 Merit cost is approx \$3,978 in FY21 and \$7,956 in FY22.
59	OVERTIME WAGES	Forecast increase is 2.5% per year
60	PART-TIME WAGES	
61	FICA EXPENSE	FICA rate is 7.65%
62	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
63	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
64	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
65	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Also includes 100% of debt service on \$2.9M GO bond for Drainage Phase 3
66	PRINT AND OFFICE SUPPLIES	
67	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond, 40% of debt service on Fire Station 2 GO bond, 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26 and PSB bond matures 3/1/28. Also includes 100% of debt svc on \$2.9M GO bond for Drainage Phase 3
68	BANK SERVICE CHARGES	
69	MEMBERSHIP AND DUES	
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences. Added \$5,000 for hosting of SC Beach Advocates meeting in FY21.
71	VEHICLE, FUEL & OIL	
72	ELECTRIC AND GAS	
73	TELEPHONE/CABLE	
74	WATER AND SEWER	
75	NON-CAPITAL TOOLS & EQUIPMENT	Provision for equipment as needed
76	MAINT & SERVICE CONTRACTS	Incls annual BS&A, Adobe DC, timeclock(new) & firewall software costs (\$14k), City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k).
77	MACHINE/EQUIPMENT REPAIR	
78	CLEANING/SANITARY SUPPLY	
79	MEDICAL AND LAB	
80	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
81	INSURANCE	Forecast 2% annual increase each year
82	RENT AND LEASES	City Hall copiers, postage meter and time clock
83	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$52,500 for City-wide tuition reimbursement program (requests submitted by employees for FY21)
84	PROFESSIONAL SERVICES	Incls annual audit fees (\$26k), Flex benefits administration (\$1.2k), Equifax credit cks on new employees (\$800), Codification updates and online searchable code (\$3k), elevator inspections, drug tests & misc (\$1k). Rebudget \$15k in FY21 for professional assistance with the Strategic Plan and \$30k for bond attorney. Added \$15k for outsourcing the minutes of all Council.
85	CONTRACTED SERVICES	Includes contracted Info Technology services of \$125,000 per year and \$25,000 for contract grant writer. Both are estimates - contracts will be awarded after an RFP process.
86	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
87	MISC. & CONTINGENCY EXP	\$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$7,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.
88	-	
89		
90		
91	POLICE EXPENDITURES	
92	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% merit pool. Jan 2021 Merit cost is approx 13,642 in FY21 and 27,284 in FY22.
93	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
94	PART-TIME WAGES	
95	FICA EXPENSE	FICA rate is 7.65%
96	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023
97	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
98	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
99	PRINT AND OFFICE SUPPLIES	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
100	10-4420.5014	MEMBERSHIP AND DUES	1,459	1,635	1,542	1,516	1,523	2,000	800	1,191	2,000	-	2,000	-	2,000	2,000	2,000	2,000
101	10-4420.5015	MEETINGS AND SEMINARS	181	1,035	12,505	1,191	1,177	2,000	1,140	657	2,000	-	3,000	1,000	2,000	2,000	2,000	2,000
102	10-4420.5016	VEHICLE, FUEL & OIL	98,338	69,307	61,582	88,661	73,976	80,000	44,482	66,390	65,000	(15,000)	85,000	5,000	85,000	85,000	85,000	85,000
103	10-4420.5017	VEHICLE MAINTENANCE	51,631	37,642	35,661	46,626	56,110	50,000	26,988	39,819	50,000	-	50,000	-	50,000	50,000	50,000	50,000
104	10-4420.5020	ELECTRIC AND GAS	30,916	30,690	30,017	33,877	25,111	32,000	18,280	25,514	32,000	-	32,000	-	32,000	32,000	32,000	32,000
105	10-4420.5021	TELEPHONE/CABLE	43,016	45,839	63,262	52,849	54,820	60,000	35,078	49,189	55,000	(5,000)	55,000	(5,000)	55,000	55,000	55,000	55,000
106	10-4420.5022	WATER AND SEWER	3,687	5,134	4,148	6,224	5,587	6,000	3,889	6,317	6,000	-	6,000	-	6,000	6,000	6,000	6,000
107	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,234	2,547	2,327	1,746	2,492	2,000	2,815	3,164	2,000	-	2,000	-	2,000	2,000	2,000	2,000
108	10-4420.5026	MAINT & SERVICE CONTRACTS	51,092	48,514	43,716	59,769	78,619	68,500	58,606	72,082	68,500	-	48,500	(20,000)	53,500	53,500	53,500	53,500
109	10-4420.5027	MACHINE/EQUIPMENT REPAIR	9,107	8,818	4,960	8,043	6,199	8,500	127	4,956	7,000	(1,500)	7,000	(1,500)	8,500	8,500	8,500	8,500
110	10-4420.5041	UNIFORMS	19,104	17,688	19,902	20,246	18,605	20,715	8,009	20,825	20,715	-	20,715	-	20,715	20,715	20,715	20,715
111	10-4420.5044	CLEANING/SANITARY SUPPLY	1,692	1,373	1,772	1,768	1,950	1,750	1,577	2,133	1,750	-	2,000	250	2,000	2,000	2,000	2,000
112	10-4420.5049	MEDICAL AND LAB	3,637	2,883	3,846	3,814	4,018	4,000	2,473	3,807	4,000	-	4,000	-	4,000	4,000	4,000	4,000
113	10-4420.5062	INSURANCE	17,432	52,005	65,919	62,343	61,284	64,000	68,420	62,143	68,420	4,420	65,000	1,000	66,300	67,626	68,979	70,358
114	10-4420.5063	RENT AND LEASES	2,084	2,419	3,328	2,939	2,551	4,450	2,262	3,223	4,450	-	4,450	-	4,450	4,450	4,450	4,450
115	10-4420.5064	EMPLOYEE TRAINING	9,383	8,669	11,222	10,048	8,063	10,000	4,632	7,589	10,000	-	10,000	-	10,000	10,000	10,000	10,000
116	10-4420.5065	PROFESSIONAL SERVICES	4,791	5,620	11,108	12,992	610	5,500	260	610	5,500	-	9,000	3,500	5,500	5,500	5,500	5,500
117	10-4420.5067	CONTRACTED SERVICES	252,637	52,549	350	9,135	10,954	15,000	4,120	10,914	5,000	(10,000)	-	(15,000)	-	-	-	-
118	10-4420.5079	MISC. & CONTINGENCY EXP	2,861	1,669	3,854	2,640	1,818	3,250	3,114	3,841	3,250	-	3,250	-	3,250	3,250	3,250	3,250
119	10-4420.5081	CANINE KENNEL EXPENSES	1,059	889	412	709	552	1,000	382	452	1,000	-	1,000	-	1,000	1,000	1,000	1,000
120		SUBTOTAL POLICE	2,375,238	2,299,055	2,335,777	2,597,701	2,453,874	2,746,081	1,737,238	2,368,073	2,495,455	(250,626)	2,659,843	(86,238)	2,813,660	2,897,452	2,967,011	3,038,627
121		% Increase/(Decrease) from Prior Y	-2%	-3%	2%	11%	-6%	12%			2%		7%		6%	3%	2%	2%
122																		
123		FIRE																
124	10-4510.5001	SALARIES & WAGES	1,517,354	1,604,846	1,600,542	1,632,793	1,709,626	1,650,662	1,274,093	1,734,596	1,720,662	70,000	1,627,524	(23,138)	1,668,212	1,709,917	1,752,665	1,796,482
125	10-4510.5002	OVERTIME WAGES	291,727	274,152	334,068	344,556	319,872	291,195	256,479	312,982	356,195	65,000	285,994	(5,201)	293,144	300,472	307,984	315,684
126	10-4510.5003	PART-TIME WAGES	7,418	6,309	24,594	13,286	3,399	16,900	2,419	2,846	6,900	(10,000)	16,900	-	16,900	16,900	16,900	16,901
127	10-4510.5004	FICA EXPENSE	137,082	142,115	148,125	149,150	150,840	149,845	113,448	151,576	159,407	9,563	147,677	(2,168)	151,337	155,088	158,933	162,874
128	10-4510.5005	RETIREMENT EXPENSE	246,263	262,621	284,061	304,966	331,955	356,333	279,129	345,841	380,077	23,744	370,471	14,138	400,399	430,596	441,272	452,214
129	10-4510.5006	GROUP HEALTH INSURANCE	245,539	243,964	242,054	261,888	280,170	297,896	207,651	284,684	291,896	(6,000)	286,857	(11,039)	301,200	316,260	332,073	348,676
130	10-4510.5007	WORKMEN'S COMPENSATION	45,085	71,340	77,439	70,966	68,845	79,234	73,797	79,048	95,047	15,813	78,101	(1,133)	80,054	82,055	84,106	86,209
131	10-4510.5008	UNEMPLOYMENT COMPENSATION	852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	10-4520.5010	PRINT AND OFFICE SUPPLIES	4,055	6,067	4,931	5,795	5,628	5,500	2,410	5,227	5,500	-	5,500	-	5,500	5,500	5,500	5,500
133	10-4520.5014	MEMBERSHIP AND DUES	1,082	2,564	2,191	1,987	2,294	2,300	353	554	2,300	-	2,300	-	2,300	2,300	2,300	2,300
134	10-4520.5015	MEETINGS AND SEMINARS	140	-	-	147	101	500	314	314	500	-	500	-	500	500	500	500
135	10-4520.5016	VEHICLE, FUEL & OIL	24,339	16,196	17,264	17,932	18,752	19,000	10,727	18,120	14,000	(5,000)	19,000	-	19,000	19,000	19,000	19,000
136	10-4520.5017	VEHICLE MAINTENANCE	62,178	61,282	72,219	60,009	59,406	70,000	50,690	62,170	65,000	(5,000)	65,000	(5,000)	65,000	65,000	65,000	65,000
137	10-4520.5020	ELECTRIC AND GAS	45,355	44,698	42,074	48,781	40,614	44,500	28,974	43,831	44,500	-	44,500	-	44,500	44,500	44,500	44,500
138	10-4520.5021	TELEPHONE/CABLE	47,531	49,442	57,403	59,421	58,645	61,000	38,732	56,731	60,000	(1,000)	60,000	(1,000)	60,000	60,000	60,000	60,000
139	10-4520.5022	WATER AND SEWER	8,823	10,240	9,266	11,471	10,784	10,600	7,654	12,524	10,600	-	10,600	-	10,600	10,600	10,600	10,600
140	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,486	7,636	5,524	5,707	2,822	4,700	4,727	4,733	4,700	-	4,700	-	4,700	4,700	4,700	4,700
141	10-4520.5026	MAINT & SERVICE CONTRACTS	46,243	57,292	56,918	58,165	59,460	61,000	43,220	57,118	61,000	-	61,000	-	61,000	61,000	61,000	61,000
142	10-4520.5027	MACHINE/EQUIPMENT REPAIR	7,334	11,999	9,020	10,652	8,490	10,000	7,196	11,698	10,000	-	10,000	-	10,000	10,000	10,000	10,000
143	10-4520.5041	UNIFORMS	19,471	17,933	14,649	20,732	16,705	20,000	10,544	17,711	20,000	-	20,000	-	20,000	20,000	20,000	20,000
144	10-4520.5044	CLEANING/SANITARY SUPPLY	4,049	3,642	3,799	3,981	4,701	4,000	5,245	5,006	4,000	-	4,000	-	4,000	4,000	4,000	4,000
145	10-4520.5049	MEDICAL AND LAB	16,946	15,508	17,939	16,420	16,528	17,000	9,889	20,093	17,000	-	20,000	3,000	17,000	17,000	17,000	17,000
146	10-4520.5062	INSURANCE	36,776	85,169	94,179	108,073	117,135	114,000	107,356	111,831	110,000	(4,000)	120,000	6,000	122,400	124,848	127,345	129,892
147	10-4520.5063	RENT AND LEASES	1,839	1,729	1,583	1,300	958	3,450	2,517	2,448	3,450	-	3,450	-	3,450	3,450	3,450	3,450
148	10-4520.5064	EMPLOYEE TRAINING	13,534	6,508	10,558	8,156	7,953	10,000	7,897	4,748	10,000	-	10,000	-	10,000	10,000	10,000	10,000
149	10-4520.5065	PROFESSIONAL SERVICES	4,786	5,196	6,052	3,229	5,380	6,000	5,423	6,319	6,000	-	6,000	-	6,000	6,000	6,000	6,000
150	10-4520.5079	MISC. & CONTINGENCY EXP	6,825	6,284	6,629	5,483	5,998	6,000	4,448	8,084	6,000	-	6,000	-	6,000	6,000	6,000	6,000

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
100	MEMBERSHIP AND DUES	
101	MEETINGS AND SEMINARS	Increased to cover hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
102	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
103	VEHICLE MAINTENANCE	Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years
104	ELECTRIC AND GAS	
105	TELEPHONE/CABLE	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
106	WATER AND SEWER	
107	NON-CAPITAL TOOLS & EQUIPMENT	
108	MAINT & SERVICE CONTRACTS	Incls annual software costs for City-wide network security & backup, Enterpol, antivirus, Nat'l Crime Info Ctr (NCIC), IACP-Net and timeclock (new) (\$30k), recurring expenses for cleaning, pest control, hvac, elevator maint, MDT maint, security sys, camera warranty, fire protection sys, etc (\$25k), annual CALEA mship (\$5k) and misc provision as needed (\$5k). Beginning in FY21, Enterpol RMS system will be replaced with Lawtrac for a savings of approx \$15k/year.
109	MACHINE/EQUIPMENT REPAIR	
110	UNIFORMS	
111	CLEANING/SANITARY SUPPLY	
112	MEDICAL AND LAB	
113	INSURANCE	Forecast 2% annual increase each year
114	RENT AND LEASES	Police copier and time clock
115	EMPLOYEE TRAINING	Increased slightly to accommodate higher than average number of new employees
116	PROFESSIONAL SERVICES	Annual CALEA continuation + reaccreditation assessment & conf in FY21
117	CONTRACTED SERVICES	
118	MISC. & CONTINGENCY EXP	
119	CANINE KENNEL EXPENSES	
120		
121		
122		
123	FIRE	
124	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx 16,097 in FY21 and 32,194 in FY22.
125	OVERTIME WAGES	Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7.
126	PART-TIME WAGES	
127	FICA EXPENSE	FICA rate is 7.65%
128	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023
129	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
130	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
131	UNEMPLOYMENT COMPENSATION	
132	PRINT AND OFFICE SUPPLIES	
133	MEMBERSHIP AND DUES	
134	MEETINGS AND SEMINARS	
135	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
136	VEHICLE MAINTENANCE	
137	ELECTRIC AND GAS	
138	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
139	WATER AND SEWER	
140	NON-CAPITAL TOOLS & EQUIPMENT	
141	MAINT & SERVICE CONTRACTS	Incls annual software costs for firewall, records mgt and training (\$8k), recurring expenses for cleaning, pest control, hvac, elevator maint, MDT maint, security sys, fire protection sys, bay door maint & air compressor maint (\$32k), annual ladder & pump tests (\$3.5k), annual radio svc agrmt (warranty ends Nov 2019) (\$7.5k), misc provision as needed for both stations (\$10k)
142	MACHINE/EQUIPMENT REPAIR	
143	UNIFORMS	
144	CLEANING/SANITARY SUPPLY	
145	MEDICAL AND LAB	increased cost related to epi pens and naloxone (narcan)
146	INSURANCE	Forecast 2% annual increase each year
147	RENT AND LEASES	Fire copier and time clock
148	EMPLOYEE TRAINING	
149	PROFESSIONAL SERVICES	
150	MISC. & CONTINGENCY EXP	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
5																		
151	10-4520.5080	VOLUNTEER FIRE POINTS	779	965	1,219	721	590	1,000	998	998	1,000	-	1,000	-	1,000	1,000	1,000	1,000
152		SUBTOTAL FIRE	2,848,890	3,015,696	3,144,301	3,225,770	3,307,651	3,312,615	2,556,332	3,361,831	3,465,735	153,120	3,287,074	(25,541)	3,384,195	3,486,687	3,571,828	3,659,481
153		% Increase/(Decrease) from Prior Y	10%	6%	4%	3%	3%	0%			5%		-5%		3%	3%	2%	2%
154																		
155		PUBLIC WORKS																
156	10-4610.5001	SALARIES & WAGES	456,161	494,318	505,434	528,155	527,534	613,592	419,416	557,760	563,592	(50,000)	550,706	(62,886)	590,673	605,439	620,575	636,090
157	10-4610.5002	OVERTIME WAGES	3,544	7,134	14,437	17,031	6,411	10,999	8,377	8,683	10,999	-	9,796	(1,203)	10,676	10,943	11,217	11,497
158	10-4610.5004	FICA EXPENSE	34,609	37,821	39,198	41,016	40,082	47,781	31,914	42,433	43,956	(3,825)	42,878	(4,903)	46,003	47,153	48,332	49,540
159	10-4610.5005	RETIREMENT EXPENSE	50,671	55,656	60,179	70,131	72,216	97,186	66,565	79,776	89,406	(7,780)	92,819	(4,367)	105,597	114,401	117,261	120,192
160	10-4610.5006	GROUP HEALTH INSURANCE	63,619	65,488	66,112	69,077	70,661	84,358	65,223	78,527	91,358	7,000	89,926	5,568	94,422	99,143	104,101	109,306
161	10-4610.5007	WORKMEN'S COMPENSATION	17,812	28,984	31,766	29,608	29,420	40,608	26,751	28,982	36,450	(4,158)	36,443	(4,165)	39,096	40,073	41,075	42,102
162	10-4620.5010	PRINT AND OFFICE SUPPLIES	849	647	587	883	2,916	1,500	706	3,361	1,500	-	1,500	-	1,500	1,500	1,500	1,500
163	10-4620.5014	MEMBERSHIP AND DUES	55	445	462	459	466	500	268	631	500	-	500	-	500	500	500	500
164	10-4620.5015	MEETINGS AND SEMINARS	400	-	-	-	99	-	-	99	200	200	500	500	500	500	500	500
165	10-4620.5016	VEHICLE, FUEL & OIL	71,217	49,037	51,241	60,562	73,819	61,000	49,507	79,338	67,000	6,000	75,000	14,000	75,000	75,000	75,000	75,000
166	10-4620.5017	VEHICLE MAINTENANCE	75,215	93,521	66,547	86,122	86,111	85,000	74,260	93,733	90,000	5,000	90,000	5,000	90,000	90,000	90,000	90,000
167	10-4620.5020	ELECTRIC AND GAS	77,123	69,378	74,256	75,099	76,500	76,000	48,305	71,708	76,000	-	76,000	-	76,000	76,000	76,000	76,000
168	10-4620.5021	TELEPHONE/CABLE	10,372	10,381	10,797	11,724	13,386	14,000	9,206	14,418	14,000	-	14,000	-	14,000	14,000	14,000	14,000
169	10-4620.5022	WATER AND SEWER	781	789	1,927	7,215	7,098	12,000	1,261	2,312	4,500	(7,500)	4,500	(7,500)	4,500	4,500	4,500	-
170	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN`	1,879	1,347	4,368	1,734	3,846	2,000	1,059	3,564	2,000	-	7,000	5,000	5,000	5,000	5,000	5,000
171	10-4620.5026	MAINT & SERVICE CONTRACTS	2,758	3,058	2,348	7,399	7,710	8,000	12,663	12,410	13,000	5,000	13,000	5,000	13,000	13,000	13,000	13,000
172	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,966	4,079	7,034	2,036	2,661	5,000	1,255	2,829	5,000	-	4,000	(1,000)	4,000	4,000	4,000	4,000
173	10-4620.5041	UNIFORMS	5,989	5,902	7,161	9,072	10,559	10,880	7,779	11,118	10,880	-	11,000	120	11,000	11,000	11,000	11,000
174	10-4620.5044	CLEANING/SANITARY SUPPLY	1,903	2,663	2,585	1,787	3,541	2,500	1,012	3,088	2,500	-	2,500	-	2,500	2,500	2,500	2,500
175	10-4620.5049	MEDICAL AND LAB	3,661	3,600	2,774	3,306	2,786	3,500	1,439	2,577	3,500	-	3,000	(500)	3,000	3,000	3,000	3,000
176	10-4620.5054	STREET SIGNS	3,550	2,142	2,444	1,703	-	2,500	-	-	2,500	-	2,000	(500)	2,000	2,000	2,000	2,000
177	10-4620.5062	INSURANCE	12,432	25,154	31,754	38,316	40,102	40,000	44,939	39,503	45,000	5,000	50,000	10,000	51,000	52,020	53,060	54,122
178	10-4620.5063	RENT AND LEASES	129	152	147	465	172	1,950	1,038	803	1,950	-	1,950	-	1,950	1,950	1,950	1,950
179	10-4620.5064	EMPLOYEE TRAINING	63	-	-	-	55	300	-	55	300	-	300	-	300	300	300	300
180	10-4620.5065	PROFESSIONAL SERVICES	1,625	1,630	1,630	1,700	1,080	2,000	80	1,080	2,000	-	2,000	-	2,000	2,000	2,000	2,000
181	10-4620.5066	TEMPORARY LABOR	170,823	167,108	179,551	192,293	180,553	200,000	120,159	167,552	190,000	(10,000)	200,000	-	200,000	200,000	200,000	200,000
182	10-4620.5067	CONTRACTED SERVICES	300	300	568	558	298	1,000	-	855	1,000	-	1,000	-	1,000	1,000	1,000	1,000
183	10-4620.5079	MISC. & CONTINGENCY EXP	484	1,016	1,256	105	1,683	1,000	898	2,464	1,000	-	1,000	-	1,000	1,000	1,000	1,000
184	10-4620.5089	GARBAGE CART PROCUREMENT	1,164	7,590	7,541	9,718	13,776	7,500	6,959	13,927	7,000	(500)	7,500	-	7,500	7,500	7,500	7,500
185		SUBTOTAL PUBLIC WORKS	1,072,151	1,139,341	1,174,105	1,267,271	1,275,539	1,432,655	1,001,039	1,323,585	1,377,092	(55,563)	1,390,819	(41,836)	1,453,717	1,485,423	1,511,871	1,534,599
186		% Increase/(Decrease) from Prior Y	1%	6%	3%	8%	1%	12%			8%		1%		5%	2%	2%	2%
187																		
188		BUILDING																
189	10-4710.5001	SALARIES & WAGES	217,198	232,712	240,650	244,862	244,015	254,059	181,596	252,278	248,059	(6,000)	241,181	(12,878)	247,211	253,391	259,726	266,219
190	10-4710.5002	OVERTIME WAGES	10	91	354	559	65	671	420	209	671	-	574	(97)	588	603	618	634
191	10-4710.5004	FICA EXPENSE	15,972	17,139	17,742	17,801	17,661	19,487	13,263	18,225	19,028	(459)	18,494	(993)	18,957	19,431	19,916	20,414
192	10-4710.5005	RETIREMENT EXPENSE	24,058	25,837	28,179	31,237	33,074	39,636	28,254	35,412	38,702	(934)	40,035	399	43,513	47,141	48,320	49,528
193	10-4710.5006	GROUP HEALTH INSURANCE	31,974	33,024	34,279	40,790	42,034	45,230	31,293	43,281	43,230	(2,000)	40,751	(4,479)	42,789	44,928	47,174	49,533
194	10-4710.5007	WORKMEN'S COMPENSATION	2,030	2,237	2,815	2,227	2,183	2,739	1,929	2,121	2,739	-	2,703	(36)	2,771	2,840	2,911	2,984
195	10-4720.5010	PRINT AND OFFICE SUPPLIES	10,495	10,324	9,979	10,198	12,811	11,000	7,843	12,307	10,000	(1,000)	10,000	(1,000)	10,000	10,000	10,000	10,000
196	10-4720.5014	MEMBERSHIP AND DUES	655	740	662	794	238	1,000	179	229	1,000	-	1,000	-	1,000	1,000	1,000	1,000
197	10-4720.5015	MEETINGS AND SEMINARS	394	419	15	495	213	500	24	134	500	-	500	-	500	500	500	500
198	10-4720.5016	VEHICLE, FUEL & OIL	4,320	3,231	3,890	4,324	3,888	4,500	2,524	4,022	3,500	(1,000)	4,500	-	4,500	4,500	4,500	4,500
199	10-4720.5017	VEHICLE MAINTENANCE	313	576	221	621	3	1,000	163	3	1,000	-	1,000	-	1,000	1,000	1,000	1,000
200	10-4720.5020	ELECTRIC AND GAS	4,726	3,864	3,673	4,683	3,628	4,500	3,265	4,282	4,500	-	4,500	-	4,500	4,500	4,500	4,500
201	10-4720.5021	TELEPHONE/CABLE	4,252	4,149	5,395	5,054	4,995	5,400	2,984	4,703	5,000	(400)	5,000	(400)	5,000	5,000	5,000	5,000
202	10-4720.5022	WATER AND SEWER	1,511	1,639	1,480	1,580	1,371	1,600	986	1,598	1,600	-	1,600	-	1,600	1,600	1,600	1,600
203	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN`	27	108	38	200	128	300	500	290	1,000	700	1,700	1,400	1,700	1,700	1,700	1,700
204	10-4720.5026	MAINT & SERVICE CONTRACTS	5,879	7,188	7,436	9,035	7,948	21,000	19,433	22,123	21,000	-	21,000	-	21,000	21,000	21,000	21,000

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
151	VOLUNTEER FIRE POINTS	
152		
153		
154		
155	PUBLIC WORKS	
156	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$5,488 in FY21 and 10,976 in FY22.
157	OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
158	FICA EXPENSE	FICA rate is 7.65%
159	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
160	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
161	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
162	PRINT AND OFFICE SUPPLIES	
163	MEMBERSHIP AND DUES	
164	MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
165	VEHICLE, FUEL & OIL	
166	VEHICLE MAINTENANCE	Increased based on actual. Aging equipment requires more maintenance.
167	ELECTRIC AND GAS	
168	TELEPHONE/CABLE	
169	WATER AND SEWER	
170	NON-CAPITAL TOOLS & EQUIPMENT	Includes provision for camera equipment to aid in drainage pipe inspection, an elevation survey transit and a computer
171	MAINT & SERVICE CONTRACTS	Includes addition for monthly janitorial service
172	MACHINE/EQUIPMENT REPAIR	
173	UNIFORMS	Weekly uniform service + \$100/yr per employee for steel-toed boots
174	CLEANING/SANITARY SUPPLY	
175	MEDICAL AND LAB	
176	STREET SIGNS	Covers island wide street name signs only as needed.
177	INSURANCE	Forecast 2% annual increase each year
178	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding and timeclock rental
179	EMPLOYEE TRAINING	
180	PROFESSIONAL SERVICES	DHEC and UST testing
181	TEMPORARY LABOR	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
182	CONTRACTED SERVICES	Covers annual shred day service
183	MISC. & CONTINGENCY EXP	
184	GARBAGE CART PROCUREMENT	replenish roll cart inventory. New carts are sold for \$75
185		
186		
187		
188	BUILDING	
189	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$2,334 in FY21 and 4,668 in FY22.
190	OVERTIME WAGES	Forecast increase is 2.5% per year
191	FICA EXPENSE	FICA rate is 7.65%
192	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
193	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
194	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
195	PRINT AND OFFICE SUPPLIES	
196	MEMBERSHIP AND DUES	
197	MEETINGS AND SEMINARS	
198	VEHICLE, FUEL & OIL	
199	VEHICLE MAINTENANCE	
200	ELECTRIC AND GAS	
201	TELEPHONE/CABLE	
202	WATER AND SEWER	
203	NON-CAPITAL TOOLS & EQUIPMENT	
204	MAINT & SERVICE CONTRACTS	Includes \$13,500 for STR Helper software contract for managing short-term rentals

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
205	10-4720.5027	MACHINE/EQUIPMENT REPAIR	228	93	-	69	-	500	-	-	500	-	500	-	500	500	500	500
206	10-4720.5041	UNIFORMS	417	396	362	262	362	500	35	362	500	-	500	-	500	500	500	500
207	10-4720.5044	CLEANING/SANITARY SUPPLY	393	496	417	398	475	500	444	573	500	-	500	-	500	500	500	500
208	10-4720.5049	MEDICAL AND LAB	44	56	121	71	35	100	139	52	100	-	100	-	100	100	100	100
209	10-4720.5062	INSURANCE	2,816	7,678	8,704	8,769	8,718	9,000	8,673	8,672	9,000	-	9,000	-	9,180	9,364	9,551	9,742
210	10-4720.5063	RENT AND LEASES	(27)	626	464	574	443	2,050	790	852	1,500	(550)	1,500	(550)	1,500	1,500	1,500	1,500
211	10-4720.5064	EMPLOYEE TRAINING	1,189	771	1,612	1,077	793	1,300	90	883	1,000	(300)	2,000	700	2,000	2,000	2,000	2,000
212	10-4720.5065	PROFESSIONAL SERVICES	1,537	6,578	6,187	5,444	3,740	13,500	6,975	(11,698)	8,500	(5,000)	12,300	(1,200)	12,300	12,300	12,300	12,300
213	10-4720.5079	MISC. & CONTINGENCY EXP	291	335	311	497	371	500	208	382	500	-	500	-	500	500	500	500
214		SUBTOTAL BUILDING	330,700	360,307	374,984	391,621	389,190	440,572	312,011	401,296	423,629	(16,943)	421,438	(19,134)	433,708	446,397	456,916	467,753
215		% Increase/(Decrease) from Prior Y	2%	9%	4%	4%	-1%	13%			9%		-1%		3%	3%	2%	2%
216												-		-				
217		RECREATION										-		-				
218	10-4810.5001	SALARIES & WAGES	308,999	329,700	345,866	347,796	364,045	374,662	277,601	373,466	374,662	-	368,534	(6,128)	377,747	387,191	396,871	406,793
219	10-4810.5002	OVERTIME WAGES	5,367	11,880	17,608	5,843	2,719	8,396	2,366	2,842	2,622	(5,774)	8,198	(198)	8,403	8,613	8,828	9,049
220	10-4810.5003	PART-TIME WAGES	186,713	188,326	184,353	195,657	195,375	200,000	128,913	184,510	149,613	(50,387)	200,000	-	200,000	200,000	200,000	200,000
221	10-4810.5004	FICA EXPENSE	35,972	39,121	39,804	40,800	41,865	44,604	30,642	41,909	40,308	(4,296)	44,120	(484)	44,840	45,579	46,336	47,112
222	10-4810.5005	RETIREMENT EXPENSE	37,345	38,901	42,493	47,593	53,076	59,604	46,019	55,624	81,985	22,381	63,712	4,108	67,808	73,461	75,298	77,180
223	10-4810.5006	GROUP HEALTH INSURANCE	45,282	54,291	58,833	55,369	64,643	69,824	42,171	60,618	61,824	(8,000)	59,742	(10,082)	62,729	65,866	69,159	72,617
224	10-4810.5007	WORKMEN'S COMPENSATION	7,627	10,804	12,391	10,929	10,919	13,172	9,715	10,681	13,172	-	13,030	(142)	13,356	13,690	14,032	14,383
225	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	2,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,313	9,601	10,519	9,544	9,940	10,500	7,925	10,105	9,500	(1,000)	10,500	-	10,500	10,500	10,500	10,500
227	10-4820.5014	MEMBERSHIP AND DUES	1,618	1,270	1,337	1,328	1,281	1,600	670	1,806	1,600	-	1,600	-	1,600	1,600	1,600	1,600
228	10-4820.5015	MEETINGS AND SEMINARS	1,954	788	1,381	1,332	1,272	2,000	328	603	500	(1,500)	2,000	-	2,000	2,000	2,000	2,000
229	10-4820.5016	VEHICLE, FUEL & OIL	3,692	3,122	2,760	3,218	2,919	4,000	1,684	2,750	2,500	(1,500)	3,500	(500)	3,500	3,500	3,500	3,500
230	10-4820.5017	VEHICLE MAINTENANCE	1,013	961	433	1,617	909	2,000	4,726	(1,021)	2,000	-	2,000	-	2,000	2,000	2,000	2,000
231	10-4820.5020	ELECTRIC AND GAS	36,869	36,153	34,600	39,280	32,628	37,000	23,580	34,928	34,000	(3,000)	37,000	-	37,000	37,000	37,000	37,000
232	10-4820.5021	TELEPHONE/CABLE	12,105	11,663	15,567	17,846	15,223	17,000	7,254	12,343	16,000	(1,000)	16,000	(1,000)	16,000	16,000	16,000	16,000
233	10-4820.5022	WATER AND SEWER	3,704	3,752	4,023	3,702	4,104	4,240	3,058	4,941	5,000	760	5,000	760	5,000	5,000	5,000	5,000
234	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,169	2,651	1,767	1,296	1,831	1,800	1,734	2,603	1,800	-	2,200	400	4,000	4,000	4,000	4,000
235	10-4820.5026	MAINT & SERVICE CONTRACTS	33,765	37,709	45,164	34,108	39,562	38,600	25,553	46,459	38,600	-	41,600	3,000	50,600	50,600	50,600	50,600
236	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,189	1,847	2,746	350	591	2,500	1,389	1,084	2,500	-	2,500	-	2,500	2,500	2,500	2,500
237	10-4820.5041	UNIFORMS	1,836	1,610	1,739	1,403	1,593	1,950	36	1,629	450	(1,500)	1,950	-	1,950	1,950	1,950	1,950
238	10-4820.5044	CLEANING/SANITARY SUPPLY	4,948	4,108	5,296	4,953	5,589	4,750	5,972	7,872	5,500	750	5,500	750	5,500	5,500	5,500	5,500
239	10-4820.5049	MEDICAL AND LAB	650	760	675	675	579	800	579	840	800	-	800	-	800	800	800	800
240	10-4820.5062	INSURANCE	13,266	34,517	40,200	42,039	40,860	41,000	41,520	40,208	41,000	-	44,000	3,000	41,000	41,820	42,656	43,510
241	10-4820.5063	RENT AND LEASES	3,809	3,003	2,856	1,900	1,971	3,950	1,752	2,392	2,500	(1,450)	2,500	(1,450)	2,500	2,500	2,500	2,500
242	10-4820.5064	EMPLOYEE TRAINING	955	874	1,674	1,860	1,185	2,000	1,052	1,793	2,000	-	2,000	-	2,000	2,000	2,000	2,001
243	10-4820.5065	PROFESSIONAL SERVICES	115	105	105	105	120	120	120	120	120	-	120	-	120	120	120	120
244	10-4820.5079	MISC. & CONTINGENCY EXP	3,198	3,140	2,305	3,312	3,514	3,500	1,139	1,732	3,500	-	3,500	-	3,500	3,500	3,500	3,500
245	10-4830.5088	5 & UNDER GROUPS	729	511	605	590	469	750	191	598	750	-	750	-	750	750	750	750
246	10-4830.5091	PROGRAMS	2,127	2,379	2,543	2,855	2,949	3,000	1,273	2,360	3,000	-	3,500	500	3,500	3,500	3,500	3,500
247	10-4830.5092	SPECIAL ACTIVITES/EVENTS	15,877	17,877	20,553	23,074	22,675	24,500	22,944	24,017	24,500	-	24,500	-	24,500	24,500	24,500	24,500
248	10-4830.5093	SUMMER CAMPS	16,040	14,173	12,631	10,674	13,605	14,500	5,545	12,217	14,500	-	14,500	-	14,500	14,500	14,500	14,500
249	10-4830.5095	THEME ACTIVITIES	1,447	1,969	1,084	2,099	1,194	2,000	998	1,341	2,000	-	2,000	-	2,000	2,000	2,000	2,000
250	10-4830.5096	MIDDLE SCHOOL DANCES	1,904	4,309	1,725	2,371	-	-	-	-	-	-	-	-	-	-	-	-
251	10-4830.5097	ADULT SPORTS	12,656	12,837	12,905	12,192	12,987	13,000	5,813	11,548	9,000	(4,000)	13,000	-	13,000	13,000	13,000	13,000
252	10-4830.5098	YOUTH SPORTS	28,639	37,901	30,006	33,063	28,472	35,000	12,887	28,984	25,500	(9,500)	35,000	-	35,000	35,000	35,000	35,000
253	10-4830.5099	KEENAGERS	2,720	3,312	2,424	3,112	2,794	3,000	1,699	2,451	1,700	(1,300)	3,500	500	3,500	3,500	3,500	3,500
254		SUBTOTAL RECREATION	846,610	928,054	960,969	963,883	983,458	1,045,322	718,853	986,353	975,006	(70,316)	1,038,356	(6,966)	1,063,704	1,084,039	1,101,000	1,118,464
255		% Increase/(Decrease) from Prior Y	0%	10%	4%	0%	2%	6%			-1%		6%		2%	2%	2%	2%
256												-		-				
257		COURT										-		-				
258	10-4910.5001	SALARIES & WAGES	57,643	61,045	63,473	67,225	68,085	69,578	50,541	68,873	69,578	-	69,418	(160)	71,153	72,932	74,756	76,624

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
205	MACHINE/EQUIPMENT REPAIR	
206	UNIFORMS	
207	CLEANING/SANITARY SUPPLY	
208	MEDICAL AND LAB	
209	INSURANCE	
210	RENT AND LEASES	Copier and timeclock rental
211	EMPLOYEE TRAINING	Increased budget to cover add'l BS&A training related to online business and short-term rental licenses
212	PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services requested by the Planning Comm (\$3,000), GIS subscription (\$1,800).
213	MISC. & CONTINGENCY EXP	
214		
215		
216		
217	RECREATION	
218	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$3,645 in FY21 and \$7,290 in FY22.
219	OVERTIME WAGES	Reduced budgeted OT as a % of salaries from 4.5% in FY19 to 2% for FY20 based actual. Fy21+ forecast ANNUAL increase is 2.5%.
220	PART-TIME WAGES	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
221	FICA EXPENSE	FICA rate is 7.65%
222	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
223	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
224	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
225	UNEMPLOYMENT COMPENSATION	
226	PRINT AND OFFICE SUPPLIES	
227	MEMBERSHIP AND DUES	
228	MEETINGS AND SEMINARS	
229	VEHICLE, FUEL & OIL	
230	VEHICLE MAINTENANCE	
231	ELECTRIC AND GAS	
232	TELEPHONE/CABLE	
233	WATER AND SEWER	
234	NON-CAPITAL TOOLS & EQUIPMENT	Includes \$1,200 to replace laptop computer
235	MAINT & SERVICE CONTRACTS	Added \$3,000 to maintain aging playground equipment.
236	MACHINE/EQUIPMENT REPAIR	
237	UNIFORMS	
238	CLEANING/SANITARY SUPPLY	
239	MEDICAL AND LAB	
240	INSURANCE	Forecast 2% annual increase each year
241	RENT AND LEASES	Reduced based on actual experience. Includes copier and timeclock rental.
242	EMPLOYEE TRAINING	
243	PROFESSIONAL SERVICES	Annual backflow tests. Increase based on new price.
244	MISC. & CONTINGENCY EXP	
245	5 & UNDER GROUPS	
246	PROGRAMS	
247	SPECIAL ACTIVITES/EVENTS	
248	SUMMER CAMPS	
249	THEME ACTIVITIES	
250	MIDDLE SCHOOL DANCES	
251	ADULT SPORTS	
252	YOUTH SPORTS	
253	KEENAGERS	
254		
255		
256		
257	COURT	
258	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$687 in FY21 and \$1,374 in FY22.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
259	10-4910.5002	OVERTIME WAGES	2,755	5,910	7,426	5,344	2,040	1,584	1,539	2,256	1,584	-	1,576	(8)	1,615	1,656	1,697	1,740
260	10-4910.5003	PART-TIME SALARIES	16,242	17,082	15,441	15,442	16,641	16,500	11,002	15,000	15,100	(1,400)	16,500	-	16,500	16,500	16,500	16,501
261	10-4910.5004	FICA EXPENSE	5,863	6,433	6,502	6,503	6,551	6,706	4,722	6,528	6,599	(107)	6,693	(13)	6,829	6,968	7,111	7,257
262	10-4910.5005	RETIREMENT EXPENSE	8,359	9,328	9,902	10,814	11,764	13,640	9,816	12,074	13,422	(218)	14,489	849	15,676	16,906	17,252	17,607
263	10-4910.5006	GROUP HEALTH INSURANCE	5,833	6,006	6,135	6,248	6,472	6,933	5,000	6,639	6,933	-	6,792	(141)	7,132	7,488	7,863	8,256
264	10-4910.5007	WORKMEN'S COMPENSATION	380	269	248	231	207	288	154	173	288	-	287	(1)	294	302	309	317
265	10-4920.5010	PRINT AND OFFICE SUPPLIES	3,315	4,409	3,873	4,072	4,565	4,000	1,429	3,370	4,000	-	4,000	-	4,000	4,000	4,000	4,000
266	10-4920.5014	MEMBERSHIP AND DUES	120	110	82	107	93	150	74	84	150	-	150	-	150	150	150	150
267	10-4920.5015	MEETINGS AND SEMINARS	239	386	684	228	563	700	512	890	700	-	700	-	700	700	700	700
268	10-4920.5021	TELEPHONE/CABLE	2,738	3,076	3,816	3,923	4,124	4,300	2,310	3,810	4,300	-	4,300	-	4,300	4,300	4,300	4,300
269	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	770	810	614	2,024	754	800	588	190	800	-	800	-	800	800	800	800
270	10-4920.5026	MAINT & SERVICE CONTRACTS	3,851	2,855	3,480	3,475	5,079	5,000	1,296	5,208	5,000	-	5,000	-	5,000	5,000	5,000	5,000
271	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
272	10-4920.5062	INSURANCE	197	548	566	576	589	650	669	600	650	-	800	150	816	832	849	866
273	10-4920.5064	EMPLOYEE TRAINING	403	720	1,193	1,398	1,802	1,500	426	1,218	1,500	-	1,500	-	1,500	1,500	1,500	1,500
274	10-4920.5065	PROFESSIONAL SERVICES	161,817	176,555	98,959	127,954	74,912	90,000	52,097	76,607	75,000	(15,000)	90,000	-	90,000	90,000	90,000	90,000
275	10-4920.5079	MISC. & CONTINGENCY	469	594	509	831	842	850	172	229	850	-	850	-	850	850	850	850
276		SUBTOTAL COURT	270,994	296,137	222,904	256,397	205,083	223,179	142,348	203,750	206,454	(16,725)	223,855	676	227,315	230,884	233,636	236,468
277		% Increase/(Decrease) from Prior Y	36%	9%	-25%	15%	-20%	9%			1%		8%	(0)	2%	2%	1%	1%
278												-		-				
279		BEACH SERVICE OFFICERS (BSOs)										-		-				
280	10-5710.5002	OVERTIME WAGES	44	7,278	3,449	1,300	689	1,500	661	950	5,500	4,000	1,500	-	1,500	1,500	1,500	1,500
281	10-5710.5003	PART-TIME WAGES	44,594	92,144	85,750	80,480	93,224	110,000	33,325	67,722	55,000	(55,000)	88,940	(21,060)	88,940	88,940	88,940	88,940
282	10-5710.5004	FICA EXPENSE	3,414	7,534	6,824	6,259	7,188	8,530	2,604	5,257	4,628	(3,902)	6,919	(1,611)	6,919	6,919	6,919	6,919
283	10-5710.5005	RETIREMENT EXPENSE	-	686	280	1,073	1,865	-	867	1,744	867	867	-	-	-	-	-	-
284	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	35	-	-	-	4,555	-	-	-	-	-	-	-	-
285	10-5710.5007	WORKERS COMPENSATION	380	2,161	4,891	3,977	3,557	5,959	4,052	-	5,959	-	4,828	(1,131)	4,828	4,828	4,828	4,828
286		SUBTOTAL BEACH SERVICE OFFICE	48,431	109,802	101,193	93,125	106,522	125,989	41,508	80,229	71,954	(54,035)	102,187	(23,802)	102,187	102,187	102,187	102,187
287		% Increase/(Decrease) from Prior Y	31%	127%	-8%	-8%	14%	18%			-32%		42%					
288												-		-				
289		TOTAL GENERAL FUND EXPENDITURES	9,243,477	9,659,217	9,848,598	10,525,096	10,467,611	11,328,081	7,810,843	10,402,907	10,732,163	(595,917)	11,275,007	(53,073)	11,627,789	11,888,151	11,986,344	12,205,664
290		% Increase/(Decrease) from Prior Y	4%	4%	2%	7%	-1%	8%			3%		5%		3%	2%	1%	2%
291																		
292		NET INCOME BEFORE TRANSFERS	89,278	17,346	338,441	1,166	1,026,149	239,539	583,443	1,741,253	(336,217)	(575,756)	(1,058,742)	(1,298,281)	1,092,741	939,865	832,988	733,514
293																		
294		TRANSFERS																
295	10-3900.4901	OPERATING TRANSFERS IN	1,012,648	1,177,654	1,142,993	1,197,567	1,226,087	897,745	-	1,226,087	893,745	(4,000)	877,236.00	(20,509.00)	901,818.00	927,383.00	953,971.00	981,622.00
296	10-3900.5901	OPERATING TRANSFERS OUT	(1,080,244)	(1,065,442)	(1,276,837)	(1,127,848)	(2,037,371)	(1,137,284)	-	(2,037,371)	(557,528)	579,756	-	1,137,284	(1,813,053)	(1,867,248)	(1,786,959)	(1,715,136)
297		NET TRANSFERS IN/(OUT)	(67,596)	112,212	(133,844)	69,719	(811,284)	(239,539)	-	(811,284)	336,217	575,756	877,236	1,116,775	(911,235)	(939,865)	(832,988)	(733,514)
298																		
299		NET INCOME AFTER TRANSFERS	21,682	129,558	204,597	70,885	214,865	0	583,443	929,969	(0.00)	(0.44)	(181,505.92)	(181,506.36)	181,506.36	(0.00)	0.00	(0.00)
300																		
301		ENDING FUND BALANCE	2,800,286	2,929,844	3,134,441	3,205,326	3,420,190	3,420,191			3,420,190		3,238,684		3,420,191	3,420,191	3,420,191	3,420,191

	V	W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
3		
259	OVERTIME WAGES	Forecast increase is 2.5% per year
260	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
261	FICA EXPENSE	FICA rate is 7.65%
262	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
263	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
264	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
265	PRINT AND OFFICE SUPPLIES	
266	MEMBERSHIP AND DUES	
267	MEETINGS AND SEMINARS	
268	TELEPHONE/CABLE	Phone and internet service
269	NON-CAPITAL TOOLS & EQUIPMENT	
270	MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
271	MACHINE/EQUIPMENT REPAIR	
272	INSURANCE	
273	EMPLOYEE TRAINING	
274	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
275	MISC. & CONTINGENCY	
276		
277		
278		
279	BEACH SERVICE OFFICERS (BSOs)	
280	OVERTIME WAGES	
281	PART-TIME WAGES	Assume same staffing levels as summer 2018.
282	FICA EXPENSE	FICA rate is 7.65%
283	RETIREMENT EXPENSE	
284	GROUP HEALTH INSURANCE	
285	WORKERS COMPENSATION	
286		
287		
288		
289		
290		
291		
292		
293		
294	TRANSFERS	
295	OPERATING TRANSFERS IN	FY20-FY24 incls transfers in from Tourism funds for BSO wages & fringes, 3 Police Patrol Officers, \$20k of Police summer OT, 1 Police Livability Officer, 5 Firefighters & 50% of Public Wks fuel & temps. The total decreased by 31% from FY19 Budget. FY20-FY24 forecast assumes an approx 3-4% annual increase as these costs are expected to increase over time.
296	OPERATING TRANSFERS OUT	FY21-24 Transfers Out to Capital Projects Fund.
297		
298		
299		
300		
301		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
5	CAPITAL PROJECTS FUND REVENUES																	
6	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	471,200	-	-	-	-	-	-	-	-	-	-	-	-	-
7	20-3450.4111	GRANT INCOME	62,270	11,543	-	-	906,544	295,000	-	406,544	-	(295,000)	300,000	5,000	-	-	-	-
8	20-3500.4501	MISCELLANEOUS REVENUE	34,447	8,928	8,099	1,196,945	18,808	-	-	13,498	-	-	-	-	-	-	-	-
9	20-3500.4505	INTEREST INCOME	5,097	15,146	29,278	48,916	80,803	67,200	69,628	89,859	80,000	12,800	80,000	12,800	84,000	88,200	92,610	97,241
10	20-3500.4512	BOND PROCEEDS	-	-	-	-	-	-	-	-	-	-	2,900,000	2,900,000	-	-	-	-
11	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	-	-	849,500	848,267	-	848,267	(1,233)	-	(849,500)	-	-	-	-
12	TOTAL CAPITAL PROJ REVENUES (NO TRANSFERS)		101,814	35,616	508,577	1,245,861	1,006,155	1,211,700	917,896	509,900	928,267	(283,433)	3,280,000	2,068,300	84,000	88,200	92,610	97,241
13	% Increase/(Decrease) from Prior Y		1677%	-65%	1328%	145%	-19%	20%			-8%		253%		-97%	5%	5%	5%
14																		
15	GENERAL GOVERNMENT																	
16	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,511	4,037	35,030	8,539	1,714	5,000	1,851	2,531	2,000	(3,000)	5,000	-	5,000	5,000	5,000	5,000
18	20-4140.5026	MAINT & SERVICE CONTRACTS	161	8,678	15,124	244	11,259	12,163	268	4,053	3,000	(9,163)	12,163	-	12,163	12,163	12,163	12,163
19	20-4140.5065	PROFESSIONAL SERVICES	475	-	23,814	15,247	15,247	31,000	120	15,247	16,000	(15,000)	18,000	(13,000)	18,000	18,000	18,000	18,000
20	20-4140.5085	CAPITAL OUTLAY	16,935	-	19,689	184,334	-	295,000	-	-	-	(295,000)	295,000	-	-	-	58,000	55,000
21	SUBTOTAL GENERAL GOVT		19,083	12,714	93,656	208,364	28,220	343,163	2,238	21,830	21,000	(322,163)	330,163	(13,000)	35,163	35,163	93,163	90,163
22	% Increase/(Decrease) from Prior Y		-77%	-33%	637%	122%	-86%	1116%			-26%		1472%		-89%		165%	-3%
23																		
24	POLICE																	
25	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	3,629	-	-	-	-	-	-	-	-	-	-	-	-
26	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	8,859	7,536	2,344	5,976	1,133	4,000	-	6,178	4,000	-	10,800	6,800	6,000	10,800	6,000	10,800
27	20-4440.5026	MAINT & SERVICE CONTRACTS	-	449	-	3,209	26,050	-	-	14,274	-	-	-	-	45,229	45,229	45,229	45,229
28	20-4440.5041	UNIFORMS	-	1,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	23,817	-	-	23,817	-	-	-	-	-	-	-	-
30	20-4440.5085	CAPITAL OUTLAY	71,927	61,685	24,249	67,237	145,300	1,209,000	109,975	178,062	626,961	(582,039)	1,605,687	396,687	87,000	109,500	90,500	106,000
31	SUBTOTAL POLICE		80,786	71,069	26,592	80,052	196,300	1,213,000	109,975	222,331	630,961	(582,039)	1,616,487	403,487	138,229	165,529	141,729	162,029
32	% Increase/(Decrease) from Prior Y		102%	-12%	-63%	201%	145%	518%			221%		156%		-91%	20%	-14%	14%
33																		
34	FIRE																	
35	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	20-4540.5017	VEHICLE MAINTENANCE	-	24,199	-	4,897	-	-	-	-	-	-	-	-	-	-	-	-
38	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,149	3,928	4,657	14,950	2,041	2,000	786	4,315	2,000	-	9,000	7,000	2,000	2,000	2,000	2,000
39	20-4540.5026	MAINT & SERVICE CONTRACTS	-	605	-	11,168	55,776	49,077	-	45,682	10,000	(39,077)	49,077	-	94,306	94,306	94,306	94,306
40	20-4540.5063	RENT AND LEASES	-	-	-	-	17,325	61,824	5,343	15,440	11,824	(50,000)	12,000	(49,824)	12,000	12,000	12,000	12,000
41	20-4540.5065	PROFESSIONAL SERVICES	132	6,303	5,280	5,296	1,199	-	-	431	-	-	-	-	-	-	-	-
42	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	23,817	-	-	23,817	-	-	-	-	-	-	-	-
43	20-4540.5085	CAPITAL OUTLAY	-	177,126	99,059	34,189	-	2,324,500	973,086	32,762	1,742,461	(582,039)	1,694,687	(629,813)	166,000	99,000	47,000	22,000
44	SUBTOTAL FIRE		1,281	212,161	108,996	70,500	100,158	2,437,401	979,215	122,446	1,766,285	(671,116)	1,764,764	(672,637)	274,306	207,306	155,306	130,306
45	% Increase/(Decrease) from Prior Y		-83%	16462%	-49%	-35%	42%	2334%			1664%		0%		-84%	-24%	-25%	-16%
46																		
47	PUBLIC WORKS																	
48	20-4640.5017	VEHICLE MAINTENANCE	-	1,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	3,329	742	2,327	-	-	-	-	-	-	-	-	-	-	-	-
50	20-4640.5026	MAINT & SERVICE CONTRACTS	4,594	2,747	-	6,215	81,564	7,990	11,796	89,309	12,000	4,010	12,607	4,617	12,607	12,607	12,607	12,607
51	20-4640.5065	PROFESSIONAL SERVICES	-	-	-	-	19,300	-	-	19,300	-	-	-	-	-	-	-	-
52	20-4640.5084	CIP PHASE 2 - 5 DRAINAGE	8,668	3,111	26,394	927,568	1,141,894	200,000	45,367	635,507	90,000	(110,000)	-	(200,000)	-	-	-	-

	V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND	
2	NOTES	
3		
5	CAPITAL PROJECTS FUND REVENUES	
6	INTERGOVERNMENT TRANSFERS	
7	GRANT INCOME	FY21 includes a \$5k PARD grant to offset cost of brick walkway at the Rec Dept. FY21 also includes \$295,000 FEMA Flood Mitigation Grant related to Forest rail residence (rebudget from FY20).
8	MISCELLANEOUS REVENUE	
9	INTEREST INCOME	
10	BOND PROCEEDS	Anticipated GO Bond issue in FY21 to fund Phase 3 drainage construction (\$2,900,000). Debt service expense is in the General Fund.
11	MUNICIPAL LEASE PROCEEDS	Purchase ladder truck in FY20 via municipal leases with debt service payments coming from tourism funds.
12		
13		
14		
15	GENERAL GOVERNMENT	
16	BANK SERVICE CHARGES	
17	NON-CAPITAL TOOLS & EQUIPMENT	Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed
18	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
19	PROFESSIONAL SERVICES	City-wide Microsoft Office 365 licensing software (\$18,000)
20	CAPITAL OUTLAY	FY21 rebudget of \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above. FY21-FY24 forecast amounts are per the 10-year capital plan
21		
22		
23		
24	POLICE	
25	VEHICLE MAINTENANCE	
26	NON-CAPITAL TOOLS & EQUIPMENT	Incls \$4,000 for computer replacements, 3 tasers and taser cartridges (must be discharged twice per year to maintain certification) (\$4,800) and ammunition for shooting range (\$2,000)
27	MAINT & SERVICE CONTRACTS	FY21 budget = \$0 for maint (repair phase). Forecast period uses 2% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Department
28	UNIFORMS	
29		
30	CAPITAL OUTLAY	FY21 incls 1 patrol SUV (\$41,000), repl computer server (\$15,000), new Records Mgt Software (RMS) (\$30,000) and \$1,519,687 for PSB repair. Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
31		
32		
33		
34	FIRE	
35	DEBT SERVICE - PRINCIPAL	
36	DEBT SERVICE - INTEREST	
37	VEHICLE MAINTENANCE	FY19 budget was for repairs to the 95' Ladder. This effort has evolved into a complete reburishment FY20 in the Capital Outlay acct
38	NON-CAPITAL TOOLS & EQUIPMENT	\$2,000 for replacement computers as needed and \$7,000 for bracketry on 95' Ladder and Engine 2 pumper replacement.
39	MAINT & SERVICE CONTRACTS	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY21 and 2% for FY22-25. FY21 only includes FS2 since the PSB is being repaired.
40	RENT AND LEASES	FY20 includes 12 months of rental of construction/office trailer for use during PSB Fire Dept renovation
41	PROFESSIONAL SERVICES	
42		
43	CAPITAL OUTLAY	FY21 incls new 50% of Pumper refurbishment (\$150,000), repl veh radios w/ failure (\$25,000) and PSB repair cost (\$1,519,687). Forecast periods = 50% of annual Fire Dept expenses per the 10-year capital plan.
44		
45		
46	+102500-17500	
47	PUBLIC WORKS	
48	VEHICLE MAINTENANCE	
49	NON-CAPITAL TOOLS & EQUIPMENT	
50	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.
51	PROFESSIONAL SERVICES	
52	CIP PHASE 2 - 5 DRAINAGE	FY21 does NOT incl \$3.9 million for Phase 3 construction. Forecast does not include costs associated with Drainage Phase 4 or 5, primarily due to lack of a funding mechanism.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
53	20-4640.5085	CAPITAL OUTLAY	64,667	25,116	243,890	435,482	244,289	37,500	8,010	(17,590)	37,500	-	40,000	2,500	7,500	102,500	156,500	24,000
54	20-4640.5086	DRAINAGE EXPENSE CONTINGENCIE	159,041	104,750	77,250	143,205	167,084	70,000	44,650	211,297	70,000	-	3,420,000	3,350,000	70,000	320,000	320,000	320,000
55		SUBTOTAL PUBLIC WORKS	236,970	140,310	348,276	1,514,798	1,654,132	315,490	109,823	937,822	209,500	(105,990)	3,472,607	3,157,117	90,107	435,107	489,107	356,607
56		% Increase/(Decrease) from Prior Y	21%	-41%	148%	335%	9%	-81%			-87%		1558%		-97%	383%	12%	-27%
57																		
58		BUILDING																
59	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	971	4,710	320	-	-	-	-	-	-	-	-	-	-	-	-	-
60	20-4740.5026	MAINT & SERVICE CONTRACTS	-	24,270	-	-	(9)	12,163	-	(9)	3,000	(9,163)	12,163	-	12,163	12,163	12,163	12,163
61	20-4740.5085	CAPITAL OUTLAY	-	-	-	26,191	-	-	-	828	-	-	-	-	-	-	35,000	-
62		SUBTOTAL BUILDING	971	28,979	320	26,191	(9)	12,163	-	819	3,000	(9,163)	12,163	-	12,163	12,163	47,163	12,163
63		% Increase/(Decrease) from Prior Y	-17%	2884%	-99%	8092%	-100%	-132163%			-32673%		305%				288%	-74%
64																		
65		RECREATION																
66	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,131	23,681	2,201	30,984	28,596	7,000	120	28,596	7,000	-	7,000	-	20,000	20,000	20,000	20,000
67	20-4840.5026	MAINT & SERVICE CONTRACTS	72,229	11,430	22,165	14,236	79,229	50,000	29,947	41,953	30,000	(20,000)	-	(50,000)	-	-	-	-
68	20-4840.5085	CAPITAL OUTLAY	14,412	10,166	97,081	41,288	-	6,000	3,947	-	6,000	-	12,000	6,000	55,500	94,500	89,500	118,500
69		SUBTOTAL RECREATION	87,772	45,278	121,447	86,508	107,825	63,000	34,014	70,549	43,000	(20,000)	19,000	(44,000)	75,500	114,500	109,500	138,500
70		% Increase/(Decrease) from Prior Y	5%	-48%	168%	-29%	25%	-42%			-60%		-56%		297%	52%	-4%	26%
71																		
72																		
73		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	426,863	510,512	699,286	1,986,413	2,086,624	4,384,217	1,235,266	1,375,797	2,673,746	(1,710,471)	7,215,184	2,830,967	625,468	969,768	1,035,968	889,768
74		% Increase/(Decrease) from Prior Y	4%	20%	37%	184%	5%	110%			28%		170%		-91%	55%	7%	-14%
75																		
76		NET INCOME BEFORE TRANSFERS	(325,049)	(474,896)	(190,709)	(740,552)	(1,080,469)	(3,172,517)	(317,370)	(865,897)	(1,745,479)	1,427,038	(3,935,184)	(762,667)	(541,468)	(881,568)	(943,358)	(792,528)
77																		
78		TRANSFERS																
79	20-3900.4901	OPERATING TRANSFERS IN	1,005,244	1,015,442	1,176,837	1,127,848	1,924,450	1,137,284	-	1,924,450	557,528	(579,756)	-	(1,137,284)	1,813,053	1,867,248	1,786,959	1,715,136
80	20-3900.5901	OPERATING TRANSFERS OUT	(8,047)	(63,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81		NET TRANSFERS IN/(OUT)	997,197	952,442	1,176,837	1,127,848	1,924,450	1,137,284	-	1,924,450	557,528	(579,756)	-	(1,137,284)	1,813,053	1,867,248	1,786,959	1,715,136
82																		
83		NET INCOME AFTER TRANSFERS	672,148	477,546	986,128	387,297	843,981	(2,035,233)	(317,370)	1,058,553	(1,187,951)	847,282	(3,935,184)	(1,899,951)	1,271,585	985,680	843,601	922,608
84																		
85		ENDING FUND BALANCE	3,077,556	3,555,101	4,541,229	4,928,526	5,772,507	3,737,274			4,584,556		649,372		1,920,956	2,906,636	3,750,237	4,672,845

	V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND	
2	NOTES	
3		
53	CAPITAL OUTLAY	FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
54	DRAINAGE EXPENSE CONTING.	FY21 Incl \$2.9 million drainage outfall project (fund w/GO bond-debt svc paid fr Gen Fund) with the addition of \$200,000 to elevate and improve the Waterway Blvd multi-use path as part of the drainage work. Also \$250,000 for a comprehensive drainage plan. FY23-25 incl \$250,000 for small drainage projects (another \$250,000/yr incl in Muni Atax Fund). Also \$70,000/year annual drainage contingency.
55		
56		
57		
58	BUILDING	
59	NON-CAPITAL TOOLS & EQUIPMENT	
60	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
61	CAPITAL OUTLAY	FY24 forecast replacement of pickup truck
62		
63		
64		
65	RECREATION	
66	NON-CAPITAL TOOLS & EQUIPMENT FY21 includes \$7,000 to replace treadmill.	
67	MAINT & SERVICE CONTRACTS	HVAC equipment in FY20. Budgeted these in Capital Outlay in FY21
68	CAPITAL OUTLAY	FY21 incl repl HVAC (\$12k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
69		
70		
71		
72		
73		
74		
75		
76		
77		
78	TRANSFERS	
79	OPERATING TRANSFERS IN	FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
80	OPERATING TRANSFERS OUT	
81		
82		
83		
84		
85		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																	
6	30-3450.4105	ACCOM. FEE REVENUE	1,010,882	967,728	969,974	1,069,429	1,042,551	1,074,290	592,247	1,044,453	592,247	(482,043)	588,485	(485,805)	1,181,714	1,205,348	1,229,455	1,254,044
7	30-3450.4106	COUNTY ACC. FEE REVENUE	479,813	485,093	520,000	437,000	508,000	525,300	370,500	497,500	370,500	(154,800)	156,125	(369,175)	557,291	574,009	591,230	608,967
8	30-3450.4111	GRANT INCOME	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	2,108	15,750	5,495	6,215	3,170	5,000	-	-	-	(5,000)	5,000	-	5,000	5,000	5,000	5,001
10	30-3500.4505	INTEREST INCOME	1,612	5,638	12,559	20,889	41,004	31,500	20,702	38,769	27,000	(4,500)	37,000	5,500	38,850	40,793	42,832	44,974
11	TOTAL REVENUES (NO TRANSFERS)		1,500,414	1,474,209	1,508,028	1,533,533	1,594,725	1,636,090	983,450	1,580,722	989,747	(646,343)	786,610	(849,480)	1,782,855	1,825,150	1,868,517	1,912,986
12	% Increase/(Decrease) from Prior Y		20%	-2%	2%	2%	4%	3%				-38%	-21%		127%	2%	2%	2%
13												-	-					
14	GENERAL GOVERNMENT																	
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	72,000	62,000	64,000	68,000	72,000	82,000	-	72,000	82,000	-	84,000	2,000	84,000	84,000	-	-
16	30-4120.5011	DEBT SERVICE - INTEREST	19,321	10,080	9,038	7,963	6,821	5,611	2,806	6,216	5,611	(0)	4,234	(1,378)	2,822	1,411	-	-
17	30-4120.5013	BANK SERVICE CHARGES	54	90	75	20	-	-	-	-	-	-	-	-	-	-	-	-
18	30-4120.5020	ELECTRIC AND GAS	288	189	404	388	317	400	228	335	400	-	400	-	400	400	400	401
19	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	30-4120.5026	MAINT & SERVICE CONTRACTS	25,601	21,842	15,422	12,672	9,425	26,500	13,620	23,020	8,500	(18,000)	26,500	-	26,500	26,500	26,500	26,500
21	30-4120.5054	STREET SIGNS	-	-	14,516	23,133	23,306	15,000	3,483	9,525	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
22	30-4120.5061	ADVERTISING	5,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	30-4120.5065	PROFESSIONAL SERVICES	39,347	472	510	383	-	10,560	-	-	560	(10,000)	10,560	-	560	560	560	560
24	30-4120.5079	MISCELLANEOUS	9,432	15,041	16,190	15,746	9,967	16,000	9,926	9,659	11,000	(5,000)	16,000	-	16,000	16,000	16,000	16,000
25	30-4120.5085	CAPITAL OUTLAY	-	11,797	19,969	-	-	-	-	-	-	-	-	-	-	-	-	-
26	SUBTOTAL GENERAL GOVT		175,187	121,510	140,124	128,304	121,835	156,071	30,063	120,755	113,071	(43,000)	156,694	622	145,282	143,871	58,460	58,461
27	% Increase/(Decrease) from Prior Y		37%	-31%	15%	-8%	-5%	28%				-7%	39%		-7%	-1%	-59%	0%
29	POLICE																	
30	30-4420.5021	TELEPHONE/CABLE	-	-	454	5,006	4,848	6,000	3,623	5,678	6,000	-	6,000	-	6,000	6,000	6,000	6,000
31	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	11,356	25,714	25,909	10,880	3,614	4,000	3,993	315	4,000	-	4,000	-	4,000	4,000	4,000	4,000
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	691	11,000	6,933	5,784	11,000	-	11,000	-	11,000	11,000	11,000	11,000
33	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5067	CONTRACTED SERVICES	15,333	11,203	12,285	19,310	21,330	30,000	10,070	21,210	15,000	(15,000)	10,000	(20,000)	10,000	10,000	10,000	10,000
35	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
36	30-4420.5085	CAPITAL OUTLAY	30,315	121,945	127,292	64,058	60,405	588,000	109,216	76,786	371,980	(216,020)	216,020	(371,980)	34,800	43,800	36,200	42,400
37	SUBTOTAL POLICE		57,003	158,862	165,940	99,253	102,796	639,000	133,835	121,682	407,980	(231,020)	247,020	(391,980)	65,800	74,800	67,200	73,400
38	% Increase/(Decrease) from Prior Y		-5%	179%	4%	-40%	4%	522%				297%	-39%		-73%	14%	-10%	9%
40	FIRE																	
41	30-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	10,657	-	14,334	-	-	9,069	-	-	-	-	-	-	-	-
44	30-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	14	20,974	-	-	20,974	-	-	-	-	-	-	-	-
45	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
46	30-4520.5085	CAPITAL OUTLAY	24,914	95,426	46,905	-	-	535,000	71,414	49,549	318,980	(216,020)	216,020	(318,980)	66,400	39,600	18,800	8,800
47	SUBTOTAL FIRE		24,914	95,426	57,562	14	47,216	535,000	71,414	91,501	318,980	(216,020)	216,020	(318,980)	66,400	39,600	18,800	8,800
48	% Increase/(Decrease) from Prior Y		412%	283%	-40%	-100%	326883%	1033%				576%	-32%		-69%	-40%	-53%	-53%
50	PUBLIC WORKS																	
51	30-4620.5026	MAINT & SERVICE CONTRACTS	10,147	17,456	27,244	20,021	50,945	29,000	7,892	48,329	15,000	(14,000)	29,000	-	29,000	29,000	29,000	29,000
52	30-4620.5054	STREET SIGNS	2,850	3,042	5,207	1,834	93	5,000	1,362	205	3,000	(2,000)	3,000	(2,000)	5,000	5,000	5,000	5,000
53	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5067	CONTRACTED SERVICES	52,106	50,091	56,706	54,769	-	-	-	-	-	-	-	-	-	-	-	-
56	30-4620.5079	MISCELLANEOUS	-	5,500	5,890	5,974	2,350	-	-	2,350	-	-	-	-	-	-	-	-
57	30-4620.5085	CAPITAL OUTLAY	64,667	52,981	168,677	300,058	543,199	-	-	217,604	-	-	-	-	3,000	41,000	62,600	9,600

	V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOM. FEE REVENUE	Forecast estimate of 2% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel in FY22. Assume no more revenue in FY20 and approx 40% decline for FY21 due to Covid19.
7	COUNTY ACC. FEE REVENUE	Assume no more revenue in FY20 and 75% decline for FY21 due to Covid19 impacts.
8	GRANT INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERNMENT	
15	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
17	BANK SERVICE CHARGES	
18	ELECTRIC AND GAS	
19	NON-CAPITAL TOOLS & EQUIPMENT	
20	MAINT & SERVICE CONTRACTS	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each
21	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
22	ADVERTISING	
23	PROFESSIONAL SERVICES	DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways.
24	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY	
26		
27		
29	POLICE	
30	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed
31	NON-CAPITAL TOOLS & EQUIPMENT	1 fully ruggedized mobile data terminal
32	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES	
34	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance. Reduced budget \$20K in FY21. Will increase transfer to Gen Fund & Police OT budget so where possible, City Officers can provide the add'l coverage on an OT basis.
35		
36	CAPITAL OUTLAY	FY21 incls PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		
40	FIRE	
41	DEBT SERVICE - PRINCIPAL	
42	DEBT SERVICE - INTEREST	
43	NON-CAPITAL TOOLS & EQUIPMENT	
44	MAINT & SERVICE CONTRACTS	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
45		
46	CAPITAL OUTLAY	FY21 incls PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
47		
48		
50	PUBLIC WORKS	
51	MAINT & SERVICE CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500).
52	STREET SIGNS	Covers information signs in Front Beach and Beach Path areas
53	RENT AND LEASES	
54	PROFESSIONAL SERVICES	
55	CONTRACTED SERVICES	
56	MISCELLANEOUS	Provision for pooper scooper supplies moved to Police Dept Animal Control
57	CAPITAL OUTLAY	Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
58	30-4620.5085	DRAINAGE	-	-	-	-	-	684,538	96,771	99,518	184,538	(500,000)	500,000	(184,538)	187,038	434,538	448,288	437,038
59		SUBTOTAL PUBLIC WORKS	129,769	129,071	263,723	382,656	596,587	718,538	106,025	368,006	202,538	(516,000)	532,000	(186,538)	224,038	509,538	544,888	480,638
60		% Increase/(Decrease) from Prior Y	10%	-1%	104%	45%	56%	20%			-66%		163%		-58%	127%	7%	-12%
61																		
62		RECREATION																
63	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,680	-	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4820.5026	MAINT & SERVICE CONTRACTS	25,743	8,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	30-4820.5085	CAPITAL OUTLAY	-	21,563	72,750	2,044	21,736	8,600	-	19,066	-	(8,600)	-	(8,600)	22,200	37,800	35,800	47,400
66		SUBTOTAL RECREATION	28,423	30,526	72,750	3,317	21,736	8,600	-	19,066	-	(8,600)	-	(8,600)	22,200	37,800	35,800	47,400
67		% Increase/(Decrease) from Prior Y	103%	7%	138%	-95%	555%	-60%			-100%		#DIV/0!		#DIV/0!	70%	-5%	32%
68																		
69		FRONT BEACH AND PARKING MANAGEMENT																
70	30-5620.5010	PRINT AND OFFICE SUPPLIES	3,273	13,054	19,912	15,021	17,071	20,800	9,202	11,091	13,300	(7,500)	20,800	-	20,800	20,800	20,800	20,800
71	30-5620.5013	BANK SERVICE CHARGES	11,549	14,742	27,588	26,582	35,248	30,000	27,025	41,183	30,000	-	30,000	-	30,000	30,000	30,000	30,000
72	30-5620.5020	ELECTRIC AND GAS	14,421	41,950	42,532	44,953	38,051	43,400	27,758	38,327	37,000	(6,400)	37,000	(6,400)	37,000	37,000	37,000	37,000
73	30-5620.5021	TELEPHONE/CABLE	5,587	2,799	1,376	3,386	3,322	4,000	2,420	3,648	4,000	-	4,000	-	4,000	4,000	4,000	4,000
74	30-5620.5022	WATER AND SEWER	2,451	4,772	1,407	4,539	4,942	5,000	3,311	5,237	5,000	-	5,000	-	5,000	5,000	5,000	5,000
75	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,262	785	5,395	2,120	3,000	265	526	3,000	-	3,000	-	3,000	3,000	3,000	3,000
76	30-5620.5026	MAINT & SERVICE CONTRACTS	33,001	20,770	33,248	34,348	30,377	43,500	14,435	24,413	18,500	(25,000)	43,500	-	43,500	43,500	43,500	43,500
77	30-5620.5027	MACHINE/EQUIPMENT REPAIR	9,171	8,342	26,301	11,832	2,120	14,000	13,558	14,560	14,000	-	14,000	-	14,000	14,000	14,000	14,000
78	30-5620.5041	UNIFORMS	2,151	4,700	2,576	4,432	3,764	5,000	1,747	5,247	5,000	-	5,000	-	5,000	5,000	5,000	5,000
79	30-5620.5054	STREET SIGNS	1,238	78,190	14,581	15,454	1,397	5,000	2,054	1,875	5,000	-	5,000	-	5,000	5,000	5,000	5,000
80	30-5620.5062	INSURANCE	301	949	1,306	1,477	1,167	1,600	908	846	1,600	-	1,600	-	1,632	1,665	1,698	1,732
81	30-5620.5065	PROFESSIONAL SERVICES	13,363	39,646	37,375	32,063	31,358	38,000	21,781	30,394	38,000	-	38,000	-	38,000	38,000	38,000	38,000
82	30-5620.5067	CONTRACTED SERVICES	12,400	9,474	4,612	10,600	12,200	11,800	8,600	17,200	11,800	-	18,000	6,200	18,000	18,000	18,000	18,000
83	30-5620.5079	MISCELLANEOUS	1,465	1,344	280	188	8,284	7,500	3,730	11,755	7,500	-	7,500	-	7,500	7,500	7,500	7,500
84	30-5620.5085	CAPITAL OUTLAY	67,500	64,230	23,052	-	-	20,000	-	-	-	(20,000)	-	(20,000)	-	90,000	20,000	20,000
85		SUBTOTAL FR BEACH/PKG MGT	177,870	306,223	236,930	210,269	191,421	252,600	136,792	206,303	193,700	(58,900)	232,400	(20,200)	232,432	322,465	252,498	252,532
86		% Increase/(Decrease) from Prior Y	11%	72%	-23%	-11%	-9%	32%			1%		20%		0%	39%	-22%	0%
87																		
88		TOTAL MUNI ATAX FUND EXPENDITURES	593,167	841,618	937,030	823,814	1,081,591	2,309,809	478,128	927,311	1,236,269	(1,073,540)	1,384,134	(925,676)	756,152	1,128,074	977,646	921,231
89		% Increase/(Decrease) from Prior Y	22%	42%	11%	-12%	31%	114%			14%		12%		-45%	49%	-13%	-6%
90																		
91		NET INCOME BEFORE TRANSFERS	907,248	632,591	570,998	709,719	513,134	(673,719)	505,321	653,411	(246,522)	427,197	(597,524)	76,195	1,026,702	697,076	890,871	991,755
92																		
93		TRANSFERS																
94	30-3900.4901	OPERATING TRANSFERS IN	4,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	30-3900.5901	OPERATING TRANSFERS OUT	(533,431)	(553,252)	(566,814)	(592,900)	(607,582)	(458,702)	-	(607,582)	(458,702)	-	(291,451)	167,251	(296,809)	(773,276)	(503,363)	(515,154)
96		NET TRANSFERS IN/(OUT)	(529,407)	(553,252)	(566,814)	(592,900)	(607,582)	(458,702)	-	(607,582)	(458,702)	-	(291,451)	167,251	(296,809)	(773,276)	(503,363)	(515,154)
97																		
98		NET INCOME AFTER TRANSFERS	377,840	79,339	4,185	116,819	(94,448)	(1,132,421)	505,321	45,829	(705,224)	427,197	(888,975)	243,446	729,893	(76,200)	387,508	476,601
99																		
100		ENDING FUND BALANCE	1,516,152	1,595,491	1,599,676	1,716,494	1,622,046	489,625			916,822		27,847		757,741	681,541	1,069,049	1,545,650

	V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
58	DRAINAGE	FY21 incls \$500k rebudget of high impact projs (engineering & design substantially complete in FY20, but construction not likely until FY21). Includes annual ditch maintenance in FY22-25. FY21 ditch maintenance in Hosp Tax Fund. FY23-25 includes 2
59		
60		
61		
62	RECREATION	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS	
65	CAPITAL OUTLAY	Forecast period annual amts = 20% of 10 Yr Cap Plan totals
66		
67		
68		
69	FRONT BEACH AND PARKING MANAGEMENT	
70	PRINT AND OFFICE SUPPLIES	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800). Repl kiosk covers in FY21 and FY24 (\$3,500)
71	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS	Landscape lighting in Front Beach area
73	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER	Irrigation
75	NON-CAPITAL TOOLS & EQUIPMENT Provision for surveillance camera replacements if needed	
76	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
77	MACHINE/EQUIPMENT REPAIR	Annual Parkeon maintenance contract for 18 kiosks
78	UNIFORMS	BSO uniforms
79	STREET SIGNS	Replace beach and/or parking signs as needed
80	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
81	PROFESSIONAL SERVICES	Includes all T2 Parking Enforcement program fees, including residential parking permit mgt (\$33,500) + amored car service for kiosk collections (\$1500) + Front Beach brick engraving (\$3,000)
82	CONTRACTED SERVICES	Beach recycling collection per contract
83	MISCELLANEOUS	Provision for unanticipated costs. Covers all parking and front beach maintenance.
84	CAPITAL OUTLAY	FY23-25 Replace sections of white fencing in Front Beach area as needed. FY23 - Rehab Breach Inlet boat ramp and replace gate for an estimated cost of \$60,000. \$10k for public art in FY23
85		
86		
87		
88		
89		
90		
91		
92		
93	TRANSFERS	
94	OPERATING TRANSFERS IN	
95	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1-3 firefighters, 1 police officer, 50% of BSOs and 50% of Pub Works fuel & temp labor. In FY23 includes \$281,250 (approx 38%) of Marina dredging.
96		
97		
98		
99		
100		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND																
	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
2																		
3																		
5		HOSPITALITY TAX FUND REVENUES										-		-				
6	35-3450.4108	HOSPITALITY TAX	686,537	694,205	746,402	785,452	794,303	811,640	461,840	826,568	463,596	(348,044)	510,271	(301,369)	944,906	963,804	983,080	1,002,742
7	35-3500.4504	SALE OF ASSETS	-	8,403	5,798	-	915	-	-	-	-	-	-	-	-	-	-	1
8	35-3500.4505	INTEREST INCOME	456	965	3,762	10,476	25,151	16,800	13,815	24,787	18,000	1,200	24,000	7,200	25,200	26,460	27,783	29,172
9		TOTAL REVENUES (NO TRANSFERS)	686,994	703,573	755,961	795,928	820,369	828,440	475,655	851,355	481,596	(346,844)	534,271	(294,169)	970,106	990,264	1,010,863	1,031,915
10		% Increase/(Decrease) from Prior Y	11%	2%	7%	5%	3%	1%			-41%		11%		82%	2%	2%	2%
11												-						
12		GENERAL GOVERNMENT																
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	99,000	102,000	108,000	111,000	117,000	123,000	123,000	117,000	123,000	-	129,000	6,000	135,000	144,000	150,000	159,000
14	35-4120.5011	DEBT SERVICE - INTEREST	61,526	57,576	17,087	23,180	21,094	18,894	18,894	19,994	18,894	-	16,582	(2,312)	14,156	11,618	8,911	6,091
15		SUBTOTAL GENERAL GOVT	160,526	159,576	125,087	134,180	138,094	141,894	141,894	136,994	141,894	-	145,582	3,688	149,156	155,618	158,911	165,091
16		% Increase/(Decrease) from Prior Y	1%	-1%	-22%	7%	3%	3%			3%		3%		2%	4%	2%	4%
17																		
18		POLICE																
19	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,505	4,823	10,228	-	-	2,000	390	390	2,000	-	2,000	-	2,000	2,000	2,000	2,000
20	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	35-4420.5085	CAPITAL OUTLAY	28,950	31,870	-	16,176	7,740	57,000	4,892	3,992	39,000	(18,000)	105,000	48,000	17,400	21,900	18,100	21,200
22		SUBTOTAL POLICE	32,455	36,693	10,228	16,176	7,740	59,000	5,282	4,382	41,000	(18,000)	107,000	48,000	19,400	23,900	20,100	23,200
23		% Increase/(Decrease) from Prior Y	-57%	13%	-72%	58%	-52%	662%			430%		161%		-82%	23%	-16%	15%
24																		
25		FIRE																
26	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	62,174	27,241	29,134	27,758	31,726	35,000	10,999	24,628	25,000	(10,000)	40,000	5,000	40,000	40,000	40,000	40,000
27	35-4520.5085	CAPITAL OUTLAY	-	7,430	-	40,058	-	175,000	1,400	-	150,000	(25,000)	85,000	(90,000)	33,200	19,800	9,400	4,400
28		SUBTOTAL FIRE	62,174	34,671	29,134	67,816	31,726	210,000	12,399	24,628	175,000	(35,000)	125,000	(85,000)	73,200	59,800	49,400	44,400
29		% Increase/(Decrease) from Prior Y	17%	-44%	-16%	133%	-53%	562%			452%		-29%		-41%	-18%	-17%	-10%
30																		
31		PUBLIC WORKS																
32	35-4620.5026	MAINT & SERVICE CONTRACTS	61,770	64,018	58,594	96,847	80,731	193,800	45,724	83,764	100,000	(93,800)	100,000	(93,800)	193,800	193,800	193,800	193,800
33	35-4620.5067	CONTRACTED SERVICES	12,060	10,425	13,815	12,060	69,952	70,000	50,975	67,208	70,000	-	70,000	-	70,000	70,000	70,000	70,000
34	35-4620.5085	CAPITAL OUTLAY	30,000	-	-	-	-	34,000	-	-	-	(34,000)	40,000	6,000	1,500	20,500	31,300	4,800
35	35-4620.5086	DRAINAGE	-	-	-	-	-	-	-	-	-	-	198,288	198,288	-	-	-	-
36		SUBTOTAL PUBLIC WORKS	103,830	74,443	72,409	108,907	150,683	297,800	96,699	150,972	170,000	(127,800)	408,288	110,488	265,300	284,300	295,100	268,600
37		% Increase/(Decrease) from Prior Y	23%	-28%	-3%	50%	38%	98%			13%		140%		-35%	7%	4%	-9%
38												-						
39		BUILDING										-						
40	35-4720.5010	PRINT AND OFFICE SUPPLIES	310	345	286	-	-	-	-	-	-	-	-	-	-	-	-	-
41	35-4720.5013	BANK SERVICE CHARGES	39	51	75	16	-	-	-	-	-	-	-	-	-	-	-	-
42		SUBTOTAL BUILDING	349	396	361	16	-	-	-	-	-	-	-	-	-	-	-	-
43		% Increase/(Decrease) from Prior Y	-8%	14%	-9%	-96%	-100%											
44												-						
45		RECREATION										-						
46	35-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	5,000	3,815	3,815	5,000	-	-	(5,000)	11,100	18,900	17,900	23,700
47	35-4830.5092	SPECIAL ACTIVITIES	-	-	-	-	32,636	33,000	30,398	31,633	30,398	(2,602)	28,000	(5,000)	33,000	33,000	33,000	33,000
48		SUBTOTAL RECREATION	-	-	-	-	32,636	38,000	34,213	35,448	35,398	(2,602)	28,000	(10,000)	44,100	51,900	50,900	56,700
49		% Increase/(Decrease) from Prior Year						16%			8%		-21%		58%	18%	-2%	11%
50												-						

	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
	NOTES	
2		
3		
5	HOSPITALITY TAX FUND REVENUES	
6	HOSPITALITY TAX	Forecast estimate of 2% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel restaurants in FY22. Assume no more revenue in FY20 and approx 40% decline for FY21 (Covid19).
7	SALE OF ASSETS	
8	INTEREST INCOME	
9		
10		
11		
12	GENERAL GOVERNMENT	
13	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15		
16		
17		
18	POLICE	
19	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed
20	PROFESSIONAL SERVICES	
21	CAPITAL OUTLAY	FY21 incls repl of Beach ATV + plow attachment (\$20k), 1 beach svc pickup truck (\$30,000), 1 License Plate Reader (LPR) for new island wide paid parking enforcement (\$50,000)and repl ticket writer equipment for parking enforcement (\$5k). Forecast period
22		
23		
24		
25	FIRE	
26	NON-CAPITAL TOOLS & EQUIPMENT	Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000). Add \$5k in FY21. Bunker gear is washed more often due to better understanding of carcinogen contamination which shortens the life of the bunker gear.
27	CAPITAL OUTLAY	FY21 incls \$10,000 to repl "jaws of life" equip and \$75,000 for 25% of Fire pumper truck reburishment. Forecast periods = 10% of Fire Dept 10-yr cap plan.
28		
29		
30		
31	PUBLIC WORKS	
32	MAINT & SERVICE CONTRACTS	City-wide landscaping contract = approx \$70,000/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item will be managed by the new Asst Public Works Director
33	CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service. Prior to FY19, the dumpster service was paid for out of the Muni Atax fund.
34	CAPITAL OUTLAY	FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
35	DRAINAGE	FY21 includes annual ditch maintenance
36		
37		
38		
39	BUILDING	
40	PRINT AND OFFICE SUPPLIES	
41	BANK SERVICE CHARGES	
42		
43		
44		
45	RECREATION	
46	CAPITAL OUTLAY	Forecast period annual amts = 10% of 10 Yr Capital Plan totals.
47	SPECIAL ACTIVITIES	Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).
48		
49		
50		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
51	FRONT BEACH AND PARKING MANAGEMENT																	
52	35-5620.5085	CAPITAL OUTLAY	6,750	2,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	SUBTOTAL FR BEACH/PKG MGT		6,750	2,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	% Increase/(Decrease) from Prior Year			-66%	-100%													
55																		
56	TOTAL HOSPITALITY TAX FUND EXPENDITURES		366,083	308,069	237,220	327,095	360,878	746,694	290,487	352,423	563,292	(183,402)	813,870	67,176	551,156	575,518	574,411	557,991
57	% Increase/(Decrease) from Prior Y		-2%	-16%	-23%	38%	10%	107%			56%		44%		-32%	4%	0%	-3%
58																		
59	NET INCOME BEFORE TRANSFERS		320,910	395,504	518,741	468,832	459,491	81,746	185,169	498,932	(81,696)	(163,442)	(279,599)	(361,345)	418,950	414,746	436,452	473,924
60																		
61	TRANSFERS																	
62	35-3900.5901	OPERATING TRANSFERS OUT	(229,436)	(280,629)	(274,162)	(261,330)	(462,008)	(229,830)	-	(462,008)	(229,830)	-	(218,549)	11,281	(227,291)	(236,383)	(245,838)	(255,671)
63	NET TRANSFERS IN/(OUT)		(229,436)	(280,629)	(274,162)	(261,330)	(462,008)	(229,830)	-	(462,008)	(229,830)	-	(218,549)	11,281	(227,291)	(236,383)	(245,838)	(255,671)
64																		
65	NET INCOME AFTER TRANSFERS		91,474	114,875	244,579	207,502	(2,517)	(148,084)	185,169	36,924	(311,526)	(163,442)	(498,148)	(350,064)	191,659	178,363	190,614	218,253
66																		
67	ENDING FUND BALANCE		513,334	628,209	872,789	1,080,291	1,077,774	929,690			766,248		268,100		459,759	638,121	828,735	1,046,988

	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
	NOTES	
2		
3		
51	FRONT BEACH AND PARKING MANAGEMENT	
52	CAPITAL OUTLAY	
53		
54		
55		
56		
57		
58		
59		
60		
61	TRANSFERS	
62	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
63		
64		
65		
66		
67		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5		STATE ACCOMMODATIONS TAX FUND REVENUES										-		-				
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,111,010	1,129,474	1,168,660	1,205,838	1,298,212	1,271,020	761,856	1,332,249	761,856	(509,164)	647,508	(623,512)	1,465,383	1,494,691	1,524,584	1,555,076
7	50-3450.4107	ACCOMMODATION TAX-PROMO	512,774	521,296	539,382	556,541	599,175	587,100	351,626	614,884	351,626	(235,474)	298,853	(288,247)	676,330	689,857	703,654	717,727
8	50-3500.4501	MISCELLANEOUS INCOME	1,600	6,250	1,750	2,500	-	-	-	-	-	-	-	-	-	-	-	-
9	50-3500.4504	SALE OF ASSETS	7,383	19,108	5,805	8,930	2,130	5,000	-	-	-	(5,000)	5,000	-	5,000	5,000	5,000	5,001
10	50-3500.4505	INTEREST INCOME	2,980	7,516	15,583	23,956	35,035	30,560	20,584	34,421	27,000	(3,560)	34,000	3,440	35,700	37,485	39,359	41,327
11		TOTAL REVENUES (NO TRANSFERS)	1,635,746	1,683,644	1,731,180	1,797,765	1,934,552	1,893,680	1,134,066	1,981,554	1,140,482	(753,198)	985,361	(908,319)	2,182,413	2,227,032	2,272,597	2,319,131
12		% Increase/(Decrease) from Prior Y	2%	3%	3%	4%	8%	-2%			-41%		-14%		121%	2%	2%	2%
13																		
14		GENERAL GOVERNMENT																
15	50-4120.5013	BANK SERVICE CHARGES	39	90	75	34	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	515	237	407	740	259	600	259	440	600	-	600	-	600	600	600	600
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,233	-	-	1,917	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
18	50-4120.5061	ADVERTISING	3,000	3,500	5,895	795	-	10,000	-	-	-	(10,000)	-	(10,000)	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	39,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	26,274	19,768	38,479	46,436	53,493	85,000	36,605	64,988	45,000	(40,000)	42,500	(42,500)	85,000	85,000	85,000	85,000
21	50-4120.5079	MISCELLANEOUS	650	1,639	212	114	-	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	4,904	-	6,076	4,084	-	5,000	35	35	5,000	-	-	(5,000)	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	537,735	545,944	566,446	579,048	623,679	613,100	283,685	368,639	348,700	(264,400)	324,853	(288,247)	702,330	715,857	729,654	743,727
24		SUBTOTAL GENERAL GOVT	615,477	571,179	617,589	633,168	677,431	715,700	320,583	434,213	401,300	(314,400)	369,953	(345,747)	789,930	803,457	817,254	831,327
25		% Increase/(Decrease) from Prior Y	6%	-7%	8%	3%	7%	6%			-41%		-8%		114%	2%	2%	2%
26																		
27		POLICE																
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,712	911	1,823	4,868	5,730	7,100	-	5,730	7,100	-	7,100	-	7,100	7,100	7,100	7,100
29	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	4,750	-	-	-	-	-	-	-	-	-	-	-
30	50-4420.5065	PROFESSIONAL SERVICES	-	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
32	50-4420.5085	CAPITAL OUTLAY	17,056	-	36,386	44,417	93,523	618,000	107,616	82,811	371,980	(246,020)	307,020	(310,980)	34,800	43,800	36,200	42,400
33		SUBTOTAL POLICE	22,768	2,611	38,208	49,285	115,911	625,100	107,616	100,449	379,080	(246,020)	314,120	(310,980)	41,900	50,900	43,300	49,500
34		% Increase/(Decrease) from Prior Y	-55%	-89%	1363%	29%	135%	439%			227%		-17%		-87%	21%	-15%	14%
35																		
36		FIRE																
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	70,756	84,296	-	91,915	21,159	78,073	7,317	79,502	80,957	82,439	83,947
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	33,980	-	-	-	(33,980)	13,841	(20,139)	12,413	10,958	9,476	7,967
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,550	2,743	19,644	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	31,464	-	-	19,352	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	25,339	88,563	101,358	55,587	24,219	676,000	47,875	27,632	459,980	(216,020)	323,020	(352,980)	66,400	39,600	18,800	8,800
43		SUBTOTAL FIRE	25,339	91,113	104,101	75,232	67,591	780,736	132,171	58,892	551,895	(228,841)	414,935	(365,801)	158,315	131,515	110,715	100,715
44		% Increase/(Decrease) from Prior Y	-54%	260%	14%	-28%	-10%	1055%			717%		-25%		-62%	-17%	-16%	-9%
45																		

	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
2		
3		
5	STATE ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOMMODATION TAX-RELATED	Forecast estimate of 2% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel in FY22. Assume no more revenue in FY20 and approx 40% decline for FY21 due to Covid19.
7	ACCOMMODATION TAX-PROMO	Forecast estimate of 2% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel in FY22. Assume no more revenue in FY20 and approx 40% decline for FY21 due to Covid19.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
14	GENERAL GOVERMENT	
15	BANK SERVICE CHARGES	
16	WATER AND SEWER	Irrigation at Breach Inlet sign
17	NON-CAPITAL TOOLS & EQUIPMENT	Add/replace/maintain benches, etc at Carmen R Bunch Park
18	ADVERTISING	
19	PROFESSIONAL SERVICES	
20	PROGRAMS/SPONSORSHIPS	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000). For FY21 reduce Committee provision to \$25k & no Fireworks show July 2020 due to Covid19.
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
23	TOURISM PROMOTION EXP	SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo & IOP website maint. FY20 and FY21 expense impacted by declining State Atax revenues due to COVID 19
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT Body armor as needed	
29	MAINT & SERVICE CONTRACTS	FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	FY21 incls repl of 1 patrol SUVs (\$41,000), 1 license plate reader (LPR) for island-wide parking enforcement (\$50,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
33		
34		
35		
36	FIRE	
37	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
41		
42	CAPITAL OUTLAY	FY21 incls repl (1) personal watercraft (\$14,000), replace (1) ATV (\$18,000), 25% of Fire pumper truck reburb (\$75,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
43		
44		
45		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
46		PUBLIC WORKS																
47	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	28,750	-	-	28,750	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	5,796	5,790	12,768	13,889	3,972	7,500	4,110	538	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	64,667	23,994	-	4,661	199,605	37,500	8,010	50,850	37,500	-	40,000	2,500	3,000	41,000	62,600	9,600
51		SUBTOTAL PUBLIC WORKS	70,463	29,784	12,768	18,550	232,326	45,000	12,120	80,137	45,000	-	47,500	2,500	10,500	48,500	70,100	17,100
52		% Increase/(Decrease) from Prior Y	4%	-58%	-57%	45%	1152%	-81%			-81%		6%		-78%	362%	45%	-76%
53																		
54		RECREATION																
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	30,237	-	-	30,237	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	-	-	17,191	39,109	(5,804)	10,000	4,114	(5,804)	5,000	(5,000)	5,000	(5,000)	22,200	37,800	35,800	47,400
58	50-4830.5092	SPECIAL ACTIVITIES	33,586	42,469	50,889	45,564	13,050	16,000	8,105	12,945	9,000	(7,000)	12,000	(4,000)	16,000	16,000	16,000	16,000
59		SUBTOTAL RECREATION	33,586	42,469	68,080	85,946	37,483	26,000	12,219	37,378	14,000	(12,000)	17,000	(9,000)	38,200	53,800	51,800	63,400
60		% Increase/(Decrease) from Prior Y	-18%	26%	60%	26%	-56%	-31%			-63%		21%		125%	41%	-4%	22%
61																		
62		FRONT BEACH AND FRONT BEACH RESTROOMS																
63	50-5620.5020	ELECTRIC AND GAS	755	524	569	641	492	700	494	474	700	-	700	-	700	700	700	700
64	50-5620.5022	WATER AND SEWER	15,405	13,868	11,496	9,321	9,642	15,000	7,089	10,969	12,000	(3,000)	12,000	(3,000)	15,000	15,000	15,000	15,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	5,985	8,280	52,059	4,917	3,041	20,000	784	2,432	5,000	(15,000)	20,000	-	20,000	20,000	20,000	20,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	6,656	6,421	7,648	5,656	7,527	7,500	4,560	7,811	6,000	(1,500)	7,500	-	7,500	7,500	7,500	7,500
67	50-5620.5062	INSURANCE	1,765	3,248	3,688	5,003	5,912	6,000	6,235	5,641	6,000	-	7,000	1,000	7,140	7,283	7,428	7,577
68	50-5620.5065	PROFESSIONAL SERVICES	70	70	70	70	80	80	80	80	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	126,454	127,607	141,041	115,853	129,715	150,000	88,222	138,794	100,000	(50,000)	145,000	(5,000)	145,000	145,000	145,000	145,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	13,646	-	32,021	4,226	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	-	-	-	388,348	57,410	-	-	-	-	-	-	-	-	-	-	105,000
73		SUBTOTAL FR BEACH RESTRMS	170,737	160,018	248,592	534,035	213,819	199,280	107,464	166,202	129,780	(69,500)	192,280	(7,000)	195,420	195,563	195,708	300,857
74		% Increase/(Decrease) from Prior Y	10%	-6%	55%	115%	-60%	-7%			-39%		48%		2%	0%	0%	54%
75																		
76		TOTAL STATE ATAX FUND EXPENDITURES	938,369	897,174	1,089,338	1,396,215	1,344,560	2,391,816	692,173	877,270	1,521,055	(870,761)	1,355,788	(1,036,028)	1,234,265	1,283,734	1,288,877	1,362,898
77		% Increase/(Decrease) from Prior Y	-1%	-4%	21%	28%	-4%	78%			13%		-11%		-9%	4%	0%	6%
78																		
79		NET INCOME BEFORE TRANSFERS	697,377	786,470	641,842	401,550	589,992	(498,136)	441,892	1,104,284	(380,573)	117,563	(370,426)	127,709	948,148	943,298	983,721	956,233
80																		
81		TRANSFERS																
82	50-3900.4901	OPERATING TRANSFERS IN	4,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(549,328)	(537,773)	(573,442)	(768,513)	(577,410)	(278,713)	-	(577,410)	(278,713)	-	(583,686)	(304,973)	(644,168)	(746,675)	(471,220)	(477,247)
84		NET TRANSFERS IN/(OUT)	(545,304)	(537,773)	(573,442)	(768,513)	(577,410)	(278,713)	-	(577,410)	(278,713)	-	(583,686)	(304,973)	(644,168)	(746,675)	(471,220)	(477,247)
85																		
86		NET INCOME AFTER TRANSFERS	152,073	248,697	68,400	(366,964)	12,582	(776,849)	441,892	526,874	(659,286)	117,563	(954,112)	(177,264)	303,980	196,623	512,501	478,986
87																		
88		ENDING FUND BALANCE	1,850,319	2,099,016	2,167,416	1,800,453	1,813,034	1,036,186			1,153,749		199,636		503,617	700,240	1,212,741	1,691,726

	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
2		
3		
46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans. Prior to FY20, this line included pooper scooper expenses that are now included in Police Dept Animal Control in the Muni Atax fund.
50	CAPITAL OUTLAY	FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
51		
52		
53		
54	RECREATION	
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY21 incls replacement of playground equipment and/or scoreboards if needed, Forecast period annual amts = 20% of 10 Yr Cap Plan totals
58	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19
59		
60		
61		
62	FRONT BEACH AND FRONT BEACH RESTROOMS	
63	ELECTRIC AND GAS	
64	WATER AND SEWER	Includes outside showers
65	MAINT & SERVICE CONTRACTS	Maintained higher budget despite lower YTD expense. Increased provision reflects goal to maintain current good condition of the renovated facility.
66	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
67	INSURANCE	
68	PROFESSIONAL SERVICES	Backflow tests
69	CONTRACTED SERVICES	Includes \$60k for year-round restroom attendant, \$85k year-round business district (on street) & beach trash collection. Recycling collection is included in the Muni State Atax Fund.
70	MISCELLANEOUS	
71	CONSTRUCTION IN PROGRESS	No construction anticipated in FY19-FY24
72	CAPITAL OUTLAY	Parking kiosk replacements in FY25.
73		
74		
75		
76		
77		
78		
79		
80		
81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	FY20-FY24 incls xfers to Gen Fund for 1-3 firefighters, 1 police officer and 50% of BSOs. FY21-FY24 also includes \$216,450 (75%) of annual debt svc on Marina dock bond. FY23 incls \$281,250 (approx 38%) of \$750,000 Marina dredging project. FY22-25 incls \$50,000 for Marina maintenance.
84		
85		
86		
87		
88		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS BEACH MAINTNEANCE AND PRESERVATION BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																	-
6	55-3450.4028	DONATIONS OF CASH	847,004	126,434	230,550	5,033,265	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3450.4111	GRANT REVENUE	-	-	-	6,891,939	-	-	-	-	-	-	-	-	-	-	-	-
8	55-3500.4505	INTEREST	63	23	13,092	51,555	1,800	-	-	-	-	-	-	-	-	-	-	-
9	57-3500.4505	INTEREST INCOME	1,004	1,811	3,042	3,231	-	-	-	-	-	-	-	-	-	-	-	-
10	58-3450.4105	BEACH PRESERVATION FEE	425,226	966,152	969,974	1,069,429	1,042,551	1,074,290	592,247	1,044,453	592,247	(482,043)	588,485	(485,805)	1,181,714	1,205,348	1,229,455	1,254,044
11	58-3450.4111	GRANT INCOME	-	-	-	-	121,236	-	-	121,236	-	-	-	-	-	-	-	-
12	58-3500.4505	INTEREST INCOME	1	63	8,202	23,869	32,141	25,200	35,705	46,037	45,000	19,800	45,000	19,800	47,250	49,613	52,093	54,698
13	TOTAL REVENUES		1,273,298	1,094,482	1,224,860	13,073,287	1,197,728	1,099,490	627,952	1,211,725	637,247	(462,243)	633,485	(466,005)	1,228,964	1,254,961	1,281,548	1,308,742
14																		
15	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																	
16	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5013	BANK SERVICE CHARGES	57	41	115	112	24	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5026	MAINT & SERVICE CONTRACTS	757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5065	PROFESSIONAL SERVICES	30,435	126,416	7,508	4,914	-	-	-	-	-	-	-	-	-	-	-	-
21	55-4120.5087	BEACH NOURISHMENT	1,015,817	-	236,019	13,876,199	21,213	-	-	(14,824)	-	-	-	-	-	-	-	-
22	57-4120.5065	PROFESSIONAL SERVICES	55,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5013	BANK SERVICE CHARGES	-	341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	58-4120.5026	MAINT & SERVICE CONTRACTS	-	-	5,512	-	21,457	25,000	-	4,847	25,000	-	25,000	-	25,000	25,000	25,000	25,000
25	58-4120.5065	PROFESSIONAL SERVICES	-	83,553	51,579	-	21,189	344,142	10,893	29,883	25,000	(319,142)	149,394	(194,748)	35,000	75,252	760,000	60,000
26	58-4120.5085	CAPITAL OUTLAY	-	-	7,450	275,000	-	115,000	-	(4,847)	-	(115,000)	120,000	5,000	115,000	115,000	130,000	130,000
27	58-4120.5087	BEACH NOURISHMENT	-	-	-	-	52,732	-	-	52,732	-	-	-	-	-	-	-	-
28	TOTAL EXPENDITURES		1,102,390	210,351	308,182	14,156,226	116,615	484,142	10,893	67,791	50,000	(434,142)	294,394	(189,748)	175,000	215,252	915,000	215,000
29																		
30	NET INCOME BEFORE TRANSFERS		170,907	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	587,247	(28,101)	339,091	(276,257)	1,053,964	1,039,709	366,548	1,093,742
31																		
32	TRANSFERS																	
33	55-3900.4901	OPERATING TRANSFERS IN	200,000	-	-	2,150,707	-	-	-	-	-	-	-	-	-	-	-	-
34	55-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	(226,803)	-	-	(226,803)	-	-	-	-	-	-	-	-
35	57-3900.4901	OPERATING TRANSFERS IN	154,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	57-3900.5901	OPERATING TRANSFERS OUT	(200,000)	-	-	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-
37	58-3900.4901	OPERATING TRANSFERS IN/(OUT)	-	-	-	(1,747,068)	226,803	-	-	226,803	-	-	-	-	-	-	-	-
38	NET TRANSFERS IN/(OUT)		154,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39																		
40	NET INCOME AFTER TRANSFERS		325,028	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	587,247	(28,101)	339,091	(276,257)	1,053,964	1,039,709	366,548	1,093,742
41																		
42	ENDING FUND BALANCE		820,783	1,704,914	2,621,592	1,538,654	2,619,767	3,235,115			3,207,014		3,546,105		4,600,069	5,639,778	6,006,326	7,100,068

	V	W
1	CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET	
2	NOTES	
3		
5		
6	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
7	GRANT REVENUE	
8	INTEREST	
9	INTEREST INCOME	
10	BEACH PRESERVATION FEE	Forecast estimate of 3% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel in FY22. Revenue forecasts decreased by approx 40% for FY20 and FY21 due to Covid19.
11		
12	INTEREST INCOME	
13		
14		
15	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)	
16	DEBT SERVICE - PRINCIPAL	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
17	DEBT SERVICE - INTEREST	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
18	BANK SERVICE CHARGES	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
19	MAINT & SERVICE CONTRACTS	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
20	PROFESSIONAL SERVICES	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
21	BEACH NOURISHMENT	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
22	PROFESSIONAL SERVICES	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
23	BANK SERVICE CHARGES	
24	MAINT & SERVICE CONTRACTS	Matching fund provision for dune vegetation planting program
25	PROFESSIONAL SERVICES	Req'd post project monitoring, ongoing monitoring of entire shoreline (\$35k ea yr), beach related legal fees (\$10k/yr), update beach mgt plan in FY21 for \$40k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$35k in FY21 for feasibility study related to a Breach Inlet project.
26	CAPITAL OUTLAY	\$100 -120k per year to repair/replace/add beach walkovers to include improved handicapped access. Also \$15-30k per year to purchase additional mobi-mat material for beach accesses.
27		
28		
29		
30		
31		
32	TRANSFERS	
33	OPERATING TRANSFERS IN	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
34		
35	OPERATING TRANSFERS IN	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
36	OPERATING TRANSFERS OUT	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
37	OPERATING TRANSFERS OUT	
38		
39		
40		
41		
42		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5		DISASTER RECOVERY FUND REVENUES																
6	60-3450.4111	GRANT INCOME	-	7,795	152,289	343,817	90,219	-	-	90,219	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	-	-	5,147	(3,863)	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	4,944	12,299	19,836	29,662	52,915	42,000	37,616	56,014	50,000	8,000	52,000	10,000	54,600	57,330	60,197	63,206
9		TOTAL REVENUES	4,944	20,093	177,272	369,615	143,134	42,000	37,616	146,234	50,000	8,000	52,000	10,000	54,600	57,330	60,197	63,206
10		% Increase/(Decrease) from Prior Y	47%	306%	782%	109%	-61%	-71%			-65%		4%		5%	5%	5%	5%
11																		
12		DISASTER RECOVERY FUND EXPENDITURES																
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	-	8,601	197,674	355,354	21,341	10,000	39,397	40,263	39,397	29,397	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	4,850	403	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	36,921	-	36,921	36,921	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
18		TOTAL EXPENDITURES	-	8,601	202,524	355,757	26,341	10,000	76,318	40,263	76,318	66,318	10,000	-	10,000	10,000	10,000	10,000
19		% Increase/(Decrease) from Prior Y	-100%	#DIV/0!	2255%	76%	-93%	-62%			190%		-87%					
20																		
21	60-3900.4901	OPERATING TRANSFERS IN	75,000	50,000	100,000	-	100,000	-	-	100,000	-	-	-	-	-	-	-	-
22																		
23		DISASTER RECOVERY NET INCOME AFTER TRANSFERS																
24			79,944	61,492	74,748	13,858	216,793	32,000	(38,702)	205,971	(26,318)	(58,318)	42,000	10,000	44,600	47,330	50,197	53,206
25																		
26		ENDING FUND BALANCE	2,231,486	2,292,979	2,367,726	2,381,585	2,598,378	2,630,378			2,572,060		2,614,060		2,658,660	2,705,990	2,756,186	2,809,392
27																		
28																		
29																		
30																		
31		FIRE DEPARTMENT 1% REVENUES																
32	40-3450.4120	VFD 1% REBATE	166,540	165,374	152,063	148,224	142,608	143,000	143,385	143,385	143,385	385	143,000	-	143,000	143,000	143,000	143,000
33	40-3500.4505	INTEREST INCOME	18	21	22	20	679	25	1,100	1,715	1,400	1,375	2,000	1,975	1,000	1,000	1,000	1,000
34		TOTAL FIRE DEPT 1% REVENUES	166,558	165,395	152,084	148,244	143,287	143,025	144,485	145,100	144,785	1,760	145,000	1,975	144,000	144,000	144,000	144,000
35		% Increase/(Decrease) from Prior Y	12%	-1%	-8%	-3%	-3%	0%			1%		0%		-1%			
36																		
37		FIRE DEPARTMENT 1% EXPENDITURES																
38	40-4520.5013	BANK SERVICE CHARGES	39	41	46	48	68	50	56	68	50	-	50	-	50	50	50	50
39	40-4520.5014	MEMBERSHIP AND DUES	4,473	4,427	4,400	4,381	5,693	5,000	5,817	5,817	5,000	-	6,000	1,000	5,000	5,000	5,000	5,000
40	40-4520.5021	TELEPHONE/CABLE	781	768	778	2,788	3,342	2,000	3,055	3,761	2,000	-	3,500	1,500	2,000	2,000	2,000	2,000
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	-	-	-	-	1,000	-	-	1,000	-	-	(1,000)	1,000	1,000	1,000	1,000
42	40-4520.5041	UNIFORMS	3,549	-	-	-	443	3,000	-	-	3,000	-	-	(3,000)	3,000	3,000	3,000	3,000
43	40-4520.5062	INSURANCE	93,686	131,985	141,203	154,097	175,592	129,975	247,400	253,782	129,975	-	133,450	3,475	130,950	130,950	130,950	130,950
44	40-4520.5079	MISCELLANEOUS	2,718	5,316	7,285	1,276	801	2,000	1,248	640	2,000	-	2,000	-	2,000	2,000	2,000	2,000
45		TOTAL FIRE DEPT 1% EXPENDITURES	105,247	142,537	153,711	162,590	185,939	143,025	257,577	264,068	143,025	-	145,000	1,975	144,000	144,000	144,000	144,000
46		% Increase/(Decrease) from Prior Y	-1%	35%	8%	6%	14%	-23%			-23%		1%		-1%			
47																		
48		FIRE DEPT 1% NET INCOME	61,311	22,859	(1,627)	(14,347)	(42,652)	-	(113,091)	(118,968)	1,760	1,760	-	-	-	-	-	-
49																		
50		ENDING FUND BALANCE	180,897	203,756	202,129	187,782	145,130	145,130			146,890		146,890		146,890	146,890	146,890	146,890

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
	NOTES	
2		
3		
5	DISASTER RECOVERY FUND REVENUES	
6	GRANT INCOME	
7	MISCELLANEOUS	
8	INTEREST INCOME	
9		
10		
11		
12	DISASTER RECOVERY FUND EXPENDITURES	
13	BANK SERVICE CHARGES	
14	STORM PREPARATION/CLEANUP Only if needed	
15	HURRICANE BUILDING COSTS	
16	PROFESSIONAL SERVICES	
17	MISCELLANEOUS	
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	FIRE DEPARTMENT 1% REVENUES	
32	VFD 1% REBATE	
33	INTEREST INCOME	
34		
35		
36		
37	FIRE DEPARTMENT 1% EXPENDITURES	
38	BANK SERVICE CHARGES	
39	MEMBERSHIP AND DUES	
40	TELEPHONE/CABLE	
41	NON-CAPITAL TOOLS & EQUIPMENT	
42	UNIFORMS	
43	INSURANCE	
44	MISCELLANEOUS	
45		
46		
47		
48		
49		
50		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
51	FEDERAL & STATE NARCOTICS REVENUES																	
52	61-3500.4505	INTEREST	1	1	1	0	-	-	-	-	-	-	-	-	-	-	-	-
53	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	62-3500.4505	INTEREST	2	1	1	0	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL FED AND STATE NARCOTICS REVENUES		3	2	1	0	-	-	-	-	-	-	-	-	-	-	-	-
56	% Increase/(Decrease) from Prior Y		-100%	-19%	-35%	-77%	-100%	-100%				-100%						
57																		
58	FEDERAL & STATE NARCOTICS EXPENDITURES																	
59	61-4320.5013	BANK SERVICE CHARGES	39	41	46	12	-	-	-	-	-	-	-	-	-	-	-	-
60	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN ¹	-	-	-	2,164	-	-	-	-	-	-	-	-	-	-	-	-
61	61-4320.5041	UNIFORMS	-	420	486	358	-	-	-	-	-	-	-	-	-	-	-	-
62	61-4320.5079	MISCELLANEOUS	-	1,950	-	4,128	(751)	-	-	-	-	-	-	-	-	-	-	-
63	62-4320.5013	BANK SERVICE CHARGES	39	41	46	12	-	-	-	-	-	-	-	-	-	-	-	-
64	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN ¹	-	-	-	-	-	-	4,386	4,773	-	-	-	-	-	-	-	-
65	62-4320.5041	UNIFORMS	-	-	477	347	228	-	-	-	-	-	-	-	-	-	-	-
66	62-4320.5079	MISCELLANEOUS	-	9,667	-	3,091	(722)	-	-	-	4,386	4,386	-	-	-	-	-	-
67	TOTAL FED AND STATE NARCOTICS EXPENSES		78	12,119	1,053	10,111	(1,244)	-	4,386	4,773	4,386	4,386	-	-	-	-	-	-
68	% Increase/(Decrease) from Prior Y		-57%	15397%	-91%	860%	-112%	-100%				-452%						
69																		
70	FED & STATE NARCOTICS NET INC		(76)	(12,117)	(1,052)	(10,111)	1,244	-	(4,386)	(4,773)	(4,386)	(4,386)	-	-	-	-	-	-
71																		
72	ENDING FUND BALANCE		26,421	14,305	13,253	3,141	4,386	4,386			(0)		(0)		-	-	-	-
73																		
74																		
75																		
76																		
77	VICTIMS FUND REVENUES																	
78	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	13,790	19,598	10,549	9,640	9,259	10,000	3,365	6,617	5,023	(4,977)	3,970	(6,030)	6,617	6,617	6,617	6,617
79	64-3500.4505	INTEREST	2	2	2	0	-	3	-	-	3	-	3	-	3	3	3	3
80	TOTAL VICTIMS FUND REVENUES		13,792	19,600	10,551	9,640	9,259	10,003	3,365	6,617	5,026	(4,977)	3,973	(6,030)	6,620	6,620	6,620	6,620
81	% Increase/(Decrease) from Prior Y		44%	42%	-46%	-9%	-4%	8%				-46%	-21%		67%			
82																		
83	VICTIMS FUND EXPENDITURES																	
84	64-4420.5010	PRINT AND OFFICE SUPPLIES	21	27	67	371	-	200	8	-	200	-	200	-	200	200	200	200
85	64-4420.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
86	64-4420.5014	MEMBERSHIP AND DUES	60	10	60	-	50	50	25	25	50	-	50	-	50	50	50	50
87	64-4420.5021	TELEPHONE/CABLE	568	490	660	507	577	800	390	616	800	-	800	-	800	800	800	800
88	64-4420.5041	UNIFORMS	-	-	373	-	-	-	-	-	-	-	-	-	-	-	-	-
89	64-4420.5064	EMPLOYEE TRAINING	250	501	1,532	489	1,067	1,000	513	513	1,000	-	1,000	-	1,000	1,000	1,000	1,000
90	64-4420.5079	MISCELLANEOUS	-	-	-	-	-	-	3,314	3,314	-	-	-	-	-	-	-	-
91	TOTAL VICTIMS FUND EXPENDITURES		938	1,068	2,738	1,383	1,694	2,050	4,251	4,468	2,050	-	2,050	-	2,050	2,050	2,050	2,050
92	% Increase/(Decrease) from Prior Y		-73%	14%	156%	-49%	22%	21%				21%						
93																		
94	VICTIMS FUND NET INCOME BEFORE TRANSFERS		12,854	18,532	7,814	8,257	7,565	7,953	(886)	2,149	2,976	(4,977)	1,923	(6,030)	4,570	4,570	4,570	4,570
95																		
96	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	12,921	-	-	12,921	-	-	-	-	-	-	-	-
97	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	(14,000)	(14,000)	(14,000)	-	(7,000)	-	-	(3,000)	4,000	(3,000)	4,000	(3,000)	(3,000)	(3,000)	(3,000)
98																		

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
2	NOTES	
3		
51	FEDERAL & STATE NARCOTICS REVENUES	
52	INTEREST	
53	SALE OF ASSETS	
54	INTEREST	
55		
56		
57		
58	FEDERAL & STATE NARCOTICS EXPENDITURES	
59	BANK SERVICE CHARGES <i>The Narcotics Funds will be closed in FY19</i>	
60	NON-CAPITAL TOOLS & EQUIPMENT	
61	UNIFORMS	
62	MISCELLANEOUS	
63	BANK SERVICE CHARGES	
64		
65	UNIFORMS	
66	MISCELLANEOUS	
67		
68		
69		
70		
71		
72		
73		
74		
75		
76		
77	VICTIMS FUND REVENUES	
78	COURT ASSESSMENTS FOR VICTIMS Assume no more revenue in FY20 and 75% decline for FY21 due to Covid19 impacts.	
79	INTEREST	
80		
81		
82		
83	VICTIMS FUND EXPENDITURES	
84	PRINT AND OFFICE SUPPLIES	
85	BANK SERVICE CHARGES	
86	MEMBERSHIP AND DUES	
87	TELEPHONE/CABLE	Replace Victims Advocate phone in FY20
88	UNIFORMS	
89	EMPLOYEE TRAINING	
90		
91		
92		
93		
94		
95		
96		
97	OPERATING TRANSFERS OUT	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
98		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
99	VICTIMS NET INC AFTER TRANSFERS		(1,146)	4,532	(6,186)	(5,743)	20,486	953	(886)	15,070	(24)	(977)	(1,077)	(2,030)	1,570	1,570	1,570	1,570
100																		
101	ENDING FUND BALANCE		15,225	19,757	13,570	7,827	28,313	29,266			28,290		27,213		28,783	30,353	31,923	33,493
102																		
103	AISLE OF PALMS FUND REVENUES																	
104	66-3500.4501	MISCELLANEOUS REVENUE	630	2,850	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-
105																		
106	TOTAL REVENUES		630	2,850	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-
107	% Increase/(Decrease) from Prior Y		-55%	352%	-65%	248%	-100%											
108																		
109	AISLE OF PALMS FUND EXPENDITURES																	
110	66-4120.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
111	66-4120.5026	MAINT & SERVICE CONTRACTS	-	-	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-
112	66-4120.5077	PROGRAMS/SPONSORSHIPS	420	2,058	1,144	-	-	-	-	-	-	-	-	-	-	-	-	-
113	66-4120.5085	CAPITAL OUTLAY	-	-	-	18,372	-	-	-	-	-	-	-	-	-	-	-	-
114	TOTAL EXPENDITURES		459	2,099	7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-
115	% Increase/(Decrease) from Prior Y		-48%	357%	278%	132%	-100%	-100%			-100%							
116																		
117	AISLE OF PALMS FUND NET INCOME		171	751	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-
118																		
119	ENDING FUND BALANCE		21,137	21,888	14,938	0	0	0			0		0		0	0	0	0
120																		
121																		
122																		
123																		
124	RECREATION BUILDING FUND REVENUES																	
125	68-3500.4501	MISCELLANEOUS REVENUE	15,906	14,505	14,870	13,580	16,145	15,000	13,474	15,404	13,474	(1,526)	15,000	-	15,000	15,000	15,000	15,000
126	68-3500.4505	INTEREST	7	6	7	2	380	-	1,120	1,179	1,400	1,400	1,000	1,000	1,000	1,000	1,000	1,000
127	TOTAL RECREATION FUND REVENUES		15,912	14,511	14,877	13,582	16,525	15,000	14,594	16,583	14,874	(126)	16,000	1,000	16,000	16,000	16,000	16,000
128	% Increase/(Decrease) from Prior Y		46%	-9%	3%	-9%	22%	-9%			-10%		8%					
129																		
130	RECREATION BUILDING FUND EXPENDITURES																	
131	68-4820.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5026	MAINT & SERVICE CONTRACTS	47,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	12,237	-	-	-	-	-	-	-	-	-	-	-	-
134	68-4820.5085	CAPITAL OUTLAY	-	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-
135	68-4830.5092	SPECIAL ACTIVITIES	3,999	8,909	15,746	10,631	13,238	15,000	4,854	13,218	15,000	-	15,000	-	15,000	15,000	15,000	15,000
136	TOTAL RECREATION FUND EXPENDITURES		51,358	8,950	18,041	22,885	13,238	15,000	4,854	13,218	15,000	-	15,000	-	15,000	15,000	15,000	15,000
137	% Increase/(Decrease) from Prior Y		1527%	-83%	102%	27%	-42%	13%			13%							
138																		
139	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	3,000	-	3,000	3,000	-	3,000	-	3,000	3,000	3,000	3,000
140																		
141	REC BUILDING FUND NET INCOME		(32,446)	8,561	(165)	(6,303)	6,287	3,000	9,739	6,365	2,874	(126)	4,000	1,000	4,000	4,000	4,000	4,000
142																		
143	ENDING FUND BALANCE		63,238	71,800	71,635	65,333	71,619	74,619			74,493		78,493		82,493	86,493	90,493	94,493

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
2	NOTES	
3		
99		
100		
101		
102		
103	AISLE OF PALMS FUND REVENUES	
104	MISCELLANEOUS REVENUE	
105		
106		
107		
108		
109	AISLE OF PALMS FUND EXPENDITURES	
110	BANK SERVICE CHARGES	Aisle of Palms Fund is now closed
111	MAINT & SERVICE CONTRACTS	
112	PROGRAMS/SPONSORSHIPS	
113	CAPITAL OUTLAY	
114		
115		
116		
117		
118		
119		
120		
121		
122		
123		
124	RECREATION BUILDING FUND REVENUES	
125	MISCELLANEOUS REVENUE	
126	INTEREST	
127		
128		
129		
130	RECREATION BUILDING FUND EXPENDITURES	
131	BANK SERVICE CHARGES	
132	MAINT & SERVICE CONTRACTS	
133	PROFESSIONAL SERVICES	
134	CAPITAL OUTLAY	
135	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run
136		
137		
138		
139	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
140		
141		
142		
143		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5	MARINA REVENUES																	
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	-	-	15,792	(15,791)	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	690	1,607	3,433	8,993	15,102	13,650	7,896	13,546	10,000	(3,650)	13,500	(150)	14,175	14,884	15,628	16,409
9	90-3600.4610	MARINA STORE LEASE INCOME	74,160	73,420	74,292	76,064	77,840	78,397	58,743	77,974	65,153	(13,244)	79,965	1,568	81,564	83,196	84,859	86,557
10	90-3600.4620	MARINA OPERATIONS LEASE INCON	166,648	164,200	167,408	169,929	173,766	161,355	123,628	176,026	132,138	(29,217)	138,526	(22,829)	179,547	183,138	186,801	190,537
11	90-3600.4630	MARINA RESTAURANT LEASE INCOM	128,363	136,996	145,737	147,041	142,332	153,214	45,117	139,704	45,117	(108,097)	-	(153,214)	50,000	100,000	100,000	100,000
12	90-3600.4660	MARINA WAVERUNNER LEASE INCC	22,607	21,801	21,906	22,119	22,548	23,460	13,407	24,741	23,460	-	23,929	469	24,408	24,896	25,394	25,902
13																		
14	TOTAL REVENUES		392,467	398,025	428,567	408,355	431,588	430,076	248,791	431,991	275,868	(154,208)	255,920	(174,156)	349,694	406,113	412,682	419,404
15	% Increase/(Decrease) from Prior Y		-1%	1%	8%	-5%	6%	0%			-36%		-7%		37%	16%	2%	2%
16																		
17	MARINA GENERAL & ADMINISTRATIVE																	
18	90-6120.5011	DEBT SERVICE - INTEREST	35,016	23,280	13,485	8,265	3,045	-	-	435	-	-	128,360	128,360	121,950	115,284	108,352	101,142
19	90-6120.5013	BANK SERVICE CHARGES	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	90-6120.5022	WATER AND SEWER	360	360	360	360	360	400	256	402	400	-	400	-	400	400	400	401
21	90-6120.5026	MAINT & SERVICE CONTRACTS	5,446	691	3,168	11,730	7,233	54,003	11,890	14,976	15,000	(39,003)	54,003	-	54,003	54,003	54,003	54,003
22	90-6120.5061	ADVERTISING	110	-	-	1,808	-	-	-	-	-	-	-	-	-	-	-	-
23	90-6120.5065	PROFESSIONAL SERVICES	11,435	108,158	88,401	51,296	51,776	165,000	7,614	52,702	15,000	(150,000)	252,000	87,000	12,000	12,000	12,000	12,000
24	90-6120.5079	MISCELLANEOUS	55	821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	SUBTOTAL		52,458	133,310	105,414	73,459	62,413	219,403	19,760	68,515	30,400	(189,003)	434,763	215,360	188,353	181,687	174,755	167,546
26	% Increase/(Decrease) from Prior Y		-52%	154%	-21%	-30%	-15%	252%			-51%		1330%		-57%	-4%	-4%	-4%
27																		
28	MARINA STORE																	
29	90-6220.5022	WATER AND SEWER	300	300	300	300	300	300	300	300	300	-	300	-	300	300	300	300
30	90-6220.5026	MAINT & SERVICE CONTRACTS	200	-	6,343	2,340	-	-	-	-	-	-	-	-	-	-	-	-
31	90-6220.5030	DEPRECIATION	29,511	19,525	9,539	9,539	6,000	6,000	5,792	6,000	6,000	-	6,000	-	6,000	6,000	6,000	6,000
32	90-6220.5062	INSURANCE	2,558	2,302	2,228	2,426	-	1,000	688	183	1,000	-	1,000	-	1,020	1,040	1,061	1,082
33	90-6220.5065	PROFESSIONAL SERVICES	1,000	1,000	1,035	470	480	1,070	80	480	1,070	-	1,070	-	1,070	1,070	1,070	1,070
34	90-6220.5079	MISCELLANEOUS	-	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	SUBTOTAL		33,569	23,317	19,446	15,075	6,780	8,370	6,860	6,963	8,370	-	8,370	-	8,390	8,410	8,431	8,452
36	% Increase/(Decrease) from Prior Y		-2%	-31%	-17%	-22%	-55%	23%			23%				0%	0%	0%	0%
37																		
38	MARINA OPERATIONS																	
39	90-6420.5026	MAINT & SERVICE CONTRACTS	1,050	-	-	-	35,668	-	63,111	62,674	-	-	334,000	334,000	-	750,000	-	-
40	90-6420.5030	DEPRECIATION	84,185	84,185	84,809	94,648	121,820	95,000	63,649	121,820	95,000	-	190,833	95,833	190,833	190,833	190,833	190,833
41	90-6420.5061	ADVERTISING	2,010	5,000	4,401	4,385	4,800	5,000	-	4,800	5,000	-	5,000	-	5,000	5,000	5,000	5,000
42	90-6420.5062	INSURANCE	56,189	74,531	83,796	58,264	66,136	51,000	73,384	67,248	51,000	-	55,200	4,200	56,304	57,430	58,579	59,750
43	90-6420.5065	PROFESSIONAL SERVICES	1,000	1,000	1,000	1,600	-	-	-	-	-	-	-	-	-	-	-	-
44	90-6420.5079	MISCELLANEOUS	-	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	SUBTOTAL		144,434	164,906	174,005	158,897	228,424	151,000	200,144	256,542	151,000	-	585,033	434,033	252,137	1,003,263	254,412	255,583
46	% Increase/(Decrease) from Prior Y		-6%	14%	6%	-9%	44%	-34%			-34%		287%		-57%	298%	-75%	0%
47																		

	V	W
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
2	NOTES	
3		
5	MARINA REVENUES	
6	GRANT INCOME	
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	
9	MARINA STORE LEASE INCOME	Forecast assumes 2% annual CPI adjustment, but no add'l rent . FY20 forecast includes a potential rent abatement of \$13,244 due to the UST replacement delay.
10	MARINA OPERATIONS LEASE INCOM	Forecast assumes 2% annual CPI adjustment, but no add'l rent. FY20 Forecast includes a potential rent abatement of \$30,388 for the cumulative impact of 130 ft of dock losses going back to 2018.
11	MARINA RESTAURANT LEASE INCOM	Assume no rent for FY21 and half of FY22. It is likely that the restaurant building will significantly renovated during this time period. For FY23 - FY25, the forecast assumes a lower rent, in the event that the tenant invests in the building improvements.
12	MARINA WAVERUNNER LEASE INCOI	Forecast assumes 2% annual CPI adjustment, but no add'l rent
13		
14		
15		
16		
17	MARINA GENERAL & ADMINISTRATIVE	
18	DEBT SERVICE - INTEREST	Includes new interest expense on a potential \$3.2 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
19	BANK SERVICE CHARGES	Last payment on Marina bond was made 2/1/19
20	WATER AND SEWER	Irrigation around sign
21	MAINT & SERVICE CONTRACTS	Marina maintenance contingency. Calculated as 1% (in FY21) or 2% (FY22-25) of insured boat ramp, bulkhead and dock value + provisions for all stormwater fee and termite inspection invoices.
22	ADVERTISING	
23	PROFESSIONAL SERVICES	Legal fees (\$10k) & UST tank tests (\$2k). FY21 includes \$20,000 for dredge permitting/bathymetric study and \$220,000 for potential real estate consultant.
24	MISCELLANEOUS	
25		
26		
27		
28	MARINA STORE	
29	WATER AND SEWER	Annual fireline charge
30	MAINT & SERVICE CONTRACTS	FY19 budget included annual termite inspection. All marina maintenance moved to line 20 for FY20-FY24.
31	DEPRECIATION	FY14 fuel system replacement fully depreciated in FY18
32	INSURANCE	Underground storage tank insurance on (2) fuel tanks
33	PROFESSIONAL SERVICES	DHEC underground storage tank fees
34	MISCELLANEOUS	
35		
36		
37		
38	MARINA OPERATIONS	
39	MAINT & SERVICE CONTRACTS	\$334,000 for bulkhead recoating in FY21 (from bond proceeds). \$750,000 for dredging estimated for FY23
40	DEPRECIATION	Includes depreciation on new docks starting in FY21.
41	ADVERTISING	
42	INSURANCE	Includes property and liability for the ramp, bulkhead and docks and underground storage tank insurance on (2) fuel tanks. Forecast 2% annual increase for FY21-FY24
43	PROFESSIONAL SERVICES	
44	MISCELLANEOUS	
45		
46		
47		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	Draft #3	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
48		MARINA RESTAURANT																
49	90-6520.5026	MAINT & SERVICE CONTRACTS	200	-	14,586	350	440	-	339	440	-	-	-	-	-	-	-	-
50	90-6520.5030	DEPRECIATION	6,467	6,467	5,858	5,250	5,250	5,250	4,352	5,250	5,250	-	5,250	-	5,250	5,250	5,250	5,250
51	90-6520.5062	INSURANCE	12,777	-	-	13,845	15,003	15,000	17,127	15,003	15,000	-	18,400	3,400	18,768	19,143	19,526	19,917
52	90-6520.5065	PROFESSIONAL SERVICES	220	175	35	175	200	200	200	200	200	-	200	-	200	200	200	201
53	90-6520.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		SUBTOTAL	19,664	6,642	20,479	19,620	20,893	20,450	22,018	20,893	20,450	-	23,850	3,400	24,218	24,593	24,976	25,368
55		% Increase/(Decrease) from Prior Y	-12%	-66%	208%	-4%	6%	-2%			-2%		17%		2%	2%	2%	2%
56																		
57		MARINA WATERSPORTS																
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	1,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	90-6820.5030	DEPRECIATION	28,456	28,456	23,576	23,576	-	-	17,349	-	-	-	-	-	-	-	-	-
60	90-6820.5062	INSURANCE	-	-	-	-	-	-	-	-	-	-	7,200	7,200	7,344	7,491	7,641	7,794
61		SUBTOTAL	28,456	29,863	23,576	23,576	-	-	17,349	-	-	-	7,200	7,200	7,344	7,491	7,641	7,794
62		% Increase/(Decrease) from Prior Y		5%	-21%		-100%								2%	2%	2%	2%
63																		
64		TOTAL MARINA EXPENSES	278,580	358,038	342,920	290,628	318,510	399,223	266,132	352,912	210,220	(189,003)	1,059,216	659,993	480,442	1,225,445	470,215	464,743
65		% Increase/(Decrease) from Prior Y	-20%	29%	-4%	-15%	10%	25%			-34%		404%		-55%	155%	-62%	-1%
66																		
67		NET INCOME BEFORE TRANSFERS	113,887	39,986	85,647	117,728	113,078	30,853	(17,341)	79,079	65,648	34,795	(803,296)	(834,149)	(130,748)	(819,332)	(57,533)	(45,339)
68																		
69		TRANSFERS																
70	90-3900.4901	OPERATING TRANSFERS IN	156,426	268,000	282,425	436,176	417,913	73,500	-	417,913	73,500	-	216,450	142,950	266,450	828,950	266,450	266,450
71																		
72		NET INCOME AFTER TRANSFERS	270,313	307,986	368,072	553,904	530,991	104,353	(17,341)	496,992	139,148	34,795	(586,846)	(691,199)	135,702	9,618	208,917	221,111
73																		
74		ENDING NET POSITION	4,869,810	5,177,796	5,545,868	6,099,772	6,630,764	6,735,116			6,769,912		6,183,066		6,318,768	6,328,386	6,537,303	6,758,415
75		ENDING CASH BALANCE	490,016	481,849	685,611	749,097	594,738				824,797		613,794		784,929	823,315	1,054,067	1,289,803
76																		
77		<i>Source of Transfer In</i>	<i>State Atax</i>	<i>SAtax (\$234k)</i>	<i>SAtax (\$237k)</i>	<i>State Atax</i>		<i>SAtax (\$229k)</i>			<i>SAtax (\$229k)</i>		<i>State Atax</i>		<i>State Atax</i>	<i>State Atax</i>	<i>State Atax</i>	<i>State Atax</i>
78				<i>Htax (\$34k)</i>	<i>Htax (\$45k)</i>			<i>Htax (\$207k)</i>			<i>Htax (\$207k)</i>							
79																		
80		CASH BALANCE	490,016	481,849	685,611	749,096												
81		ESTIMATE FUTURE CASH BALANCES:																
82		<i>BEGINNING CASH</i>									594,738		824,797		613,794	784,929	823,315	1,054,067
83		<i>ADD NET INCOME</i>									65,648		(803,296)		(130,748)	(819,332)	(57,533)	(45,339)
84		<i>ADD TRANSFERS IN</i>									73,500		216,450		266,450	828,950	266,450	266,450
85		<i>ADD NON-CASH DEPRECIATION</i>									106,250		202,083		202,083	202,083	202,083	202,083
86		<i>ADD DEBT PROCEEDS</i>											3,209,000					
87		<i>LESS CAPITAL ADDITIONS NOT IN EXPENSE (REPLACE UNDERGROUND STORAGE TANKS)</i>									(15,339)							
88		<i>LESS CAPITAL ADDS NOT IN EXPENSE (DOCK REPLACEMENT PER ATM CONCEPT 1)</i>									-		(2,875,000)		-	-	-	-
89		<i>LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE</i>											(160,240)		(166,650)	(173,316)	(180,248)	(187,458)
90		<i>ENDING CASH</i>									824,797		613,794		784,929	823,315	1,054,067	1,289,803
91																		
92		NOTE: The forecast does contemplate a reduction in the revenue stream from the Marina restaurant beginning in FY21, but not any capital improvements to the restaurant building.																

	V	W
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET	
2	NOTES	
3		
48	MARINA RESTAURANT	
49	MAINT & SERVICE CONTRACTS	FY19 budget included annual termite inspection. All marina maintenance moved to line 20 for FY20-FY24.
50	DEPRECIATION	
51	INSURANCE	Portion of dock insurance attributable to restaurant docks. Forecast 2% annual increase for FY21-FY24
52	PROFESSIONAL SERVICES	Backflow test
53	MISCELLANEOUS	
54		
55		
56		
57	MARINA WATERSPORTS	
58	MAINT & SERVICE CONTRACTS	
59	DEPRECIATION	FY13 & FY14 Watersports dock improvements fully depreciated in FY18
60	INSURANCE	Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.
61		
62		
63		
64		
65		
66		
67		
68		
69	TRANSFERS	
70	OPERATING TRANSFERS IN	Incls transfers to Marina from State Atax Fund (75%) of total P&I payments on bond for docks in FY21 - FY24. Also xfers in of \$50,000 fr State Atax for maint (FY22-25) and 75% of \$750,000 dredging (FY23).
71		
72		
73		
74		
75		
76		
77		
78		
79		
80		
81		
82		
83		
84		
85		
86		
87		
88		
89		
90		
91		
92		

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
9	General Government											
10												
11	Capital Purchases											
12	Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000			295,000							295,000
13												
14		295,000		-	295,000	-	-	-	-	-	-	295,000
15												
16	Facilities Maintenance											
17	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
18												
19		12,163		-	12,163	-	-	-	-	-	-	12,163
20												
21	Assign Fund Balance for City-wide Maintenance											
22												
23	Grand Total General Government	307,163		-	307,163	-	-	-	-	-	-	307,163
24												
25												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
26	Police Department											
27												
28	Capital Purchases											
29	Replace (2) patrol sedans with SUVs (at least a 7 year rotation)	82,000			41,000			41,000				82,000
30	Replace beach services 4WD pickup 2012 Chevy Colorado	30,000					30,000					30,000
31	Replace beach services utility ATV w/ regular ATV + plow attachment	20,000					20,000					20,000
32	Replace 12 ticket writer tablets/printers for parking enforcement	5,000					5,000					5,000
33	Replace computer server (3-year replacement) w/ backup sys	15,000			15,000							15,000
34	Repl in-car cameras (coordinate with body-worn cameras)	-					-					-
35	Add 2 License Plate Readers (LPRs) for island wide paid parking	100,000					50,000	50,000				
36	Records Management System (1-time pmt of \$30k w/ \$4k recurring)	30,000			30,000							30,000
37	50% of Public Safety Building repair (Trident estimate +15%)	1,951,727			1,519,687	216,020		216,020				1,951,727
38		2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,133,727
39												
40	Facilities Maintenance											
41	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision for PSB in FY21 since repair will be in progress.											-
42												
43												
44												
45	Grand Total Police Department	2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,133,727
46												
47												
48												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
49	Fire Department											
50												
51	Capital Purchases											
52	Replace Pumper Truck purchased 5/20/03 (cost to refurb - no debt issued)	300,000			150,000		75,000	75,000				300,000
53	Vehicle Radio Replacements	25,000			25,000							25,000
54	Replace (1) personal watercraft (3 year rotation)	14,000						14,000				14,000
55	Repl (2) all terrain veh (ATVs) for beach patrol/missions (3 yr rotation)	18,000						18,000				18,000
56	Cutters, spreader, hose and pump for "jaws of life" equip	10,000					10,000					10,000
57	50% of Public Safety Building repair (Trident estimate +15%)	1,951,727			1,519,687	216,020		216,020				1,951,727
58												
59		2,318,727		-	1,694,687	216,020	85,000	323,020	-	-	-	2,318,727
60												
61	Facilities Maintenance											
62	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21	49,076			49,076							49,076
63												
64		49,076		-	49,076	-	-	-	-	-	-	49,076
65					-							
66												
67	Grand Total Fire Department	2,367,803		-	1,743,763	216,020	85,000	323,020	-	-	-	2,367,803
68												
69												
70												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
71	Public Works Department											
72												
73	Capital Purchases											
74	Replace 2003 Mack Flatbed (PW 21)	120,000			40,000		40,000	40,000				120,000
75												
76		120,000		-	40,000	-	40,000	40,000	-	-	-	120,000
77												
78	Facilities Maintenance											
	Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks	12,607			12,607							12,607
79	Building insured value.											
80		12,607		-	12,607	-	-	-	-	-	-	12,607
81												
82	Drainage											
83	General drainage contingency for small projects	70,000			70,000							70,000
84	Repeat drainage work based on 3-year maintenance rotation	198,288				198,288						198,288
85	Small drainage projects as prioritized by Thomas & Hutton	500,000				500,000						500,000
86	Comprehensive Drainage Plan	250,000			250,000							250,000
87	Phase 3 Drainage construction incl Waterway Blvd multi-use path	3,100,000			3,100,000							3,100,000
88												
89		4,118,288		-	3,420,000	698,288	-	-	-	-	-	4,118,288
90												
91												
92	Grand Total Public Works Department	4,250,895		-	3,472,607	698,288	40,000	40,000	-	-	-	4,250,895
93												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
94	Building Department											
95												
96	Capital Purchases											
97												
98	Facilities Maintenance											
99	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
100												
101	Grand Total Building Department	12,163		-	12,163	-	-	-	-	-	-	12,163
102												
103												
104	Recreation Department											
105												
106	Capital Outlay											
107	Add/Repl playground or outside scoreboard equip (only with failure)	5,000						5,000				5,000
108	Replace HVAC as needed (approx 15 total units)	12,000			12,000							12,000
109												
110												
111	Grand Total Recreation Department	17,000		-	12,000	-	-	5,000	-	-	-	17,000

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
112												
113												
114												
115	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
116												
117	Capital Purchases											
118	Replace/repair/add dune walkovers (approx 57 accesses)	120,000							120,000			120,000
119	Replace sections of white fencing around parking lots	-				-						-
120	Mobi Mat material to stabilize sand beach accesses	-							-			-
121		120,000		-	-	-	-	-	120,000	-	-	120,000
122												
123	Facilities Maintenance											
124	Building maintenance contingency to proactively address issues as needed - initially calculated as 1% of insured value for Front Beach facilities incl Restroom (\$8,224), but add'l funds were added to ensure a high level of maintenance in the renovated restroom	20,000						20,000				20,000
125												
126	Assign Fund Balance for Future Expenditures											
127	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
128												
129												
130	Grand Total Front Beach	215,000		-	-	25,000	25,000	45,000	120,000	-	-	215,000
131												
132												
133	Breach Inlet Boat Ramp											
134												
135		-				-						-
136	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
137												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
138	Beach Restoration and Monitoring											
139												
140	Update Beach Management Plan	40,000							40,000			40,000
141	Feasibility Study - Breach Inlet Project	35,000							35,000			35,000
142	Required post project monitoring (years 2-5 per CSE contract)	39,394							39,394			39,394
143	Ongoing monitoring of shoreline	35,000							35,000			35,000
144												
145												
146	Grand Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
147												
148	Isle of Palms Marina											
149												
150	Capital Purchases											
151	Marina dock construction	2,875,000									2,875,000	2,875,000
152												
153												
154		2,875,000		-	-	-	-	-	-	-	2,875,000	2,875,000
155												
156	Facilities Maintenance											
157	Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.	54,003									54,003	54,003
158	Re-coat marina bulkhead	334,000									334,000	334,000
159												
160		388,003		-	-	-	-	-	-	-	388,003	388,003
161												
162												
163	Grand Total Marina	3,263,003		-	-	-	-	-	-	-	3,263,003	3,263,003
164												
165												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #3											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
166	Bonded Debt Service- Principal & Interest											
167												
168	2003 Rec Expansion GO Bond - principal	210,000		126,000		84,000						210,000
169	2003 Rec Expansion GO Bond - interest	10,584		6,350		4,234						10,584
170	2006 Fire Station #2 GO Bond - principal	215,000		86,000			129,000					215,000
171	2006 Fire Station #2 GO Bond - interest	27,636		11,054			16,582					27,636
172	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
173	2008 Public Safety Building GO Bond - interest	132,480		132,480								132,480
174	2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	78,073						78,073				78,073
175	2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	13,841						13,841				13,841
176	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 3%)	165,990		165,990								165,990
177	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 3%)	94,860		94,860								94,860
178	2021 Marina Dock Replacement Bond - principal (15 Yrs @ 4%)	160,240						120,180			40,060	160,240
179	2021 Marina Dock Replacement Bond - interest (15 Yrs @ 4%)	128,360						96,270			32,090	128,360
180												
181	Debt Totals by Year	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
182				62%	0%	5%	9%	19%	0%	0%	4%	100%
183												
184												
185	SUMMARY BY CATEGORY											
186												
187	Total Capital Items	7,979,454		-	3,647,374	432,040	230,000	675,040	120,000	-	2,875,000	7,879,454
188	Total Facility Maintenance	494,012		-	86,009	-	-	20,000	-	-	388,003	494,012
189	Total Drainage	4,118,288		-	3,420,000	698,288	-	-	-	-	-	4,118,288
190	Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
191	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
192	Total Bond and Loan Payments	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
193	Total all expenditures and Fund Bal assignments on this schedule	14,428,213		997,735	7,153,383	1,243,562	400,582	1,028,405	269,394	-	3,335,153	14,328,213
194	Percentage of Total by Fund			7%	50%	9%	3%	7%	2%	0%	23%	99%

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3			Total Needs from All Funds									
4													
5	Total		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
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 replacement							30,000				
18		Replace HVAC units											
19		Replace message boards at Connector and Breach Inlet						25,000					
20		Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000										
21		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave									75,000		
22													
23		Subtotal Capital	295,000		-	-	58,000	55,000	30,000	-	75,000	30,000	-
24													
25		Facilities Maintenance											
26		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Increase to 2% starting in FY24</i>	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
27													
28		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
29													
30													
31	-	Grand Total General Government	307,163		12,163	12,163	70,163	67,163	54,326	24,326	99,326	54,326	24,326
32													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
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	19	Replace patrol SUVs	82,000		123,000	123,000	123,000	123,000	82,000			123,000	123,000
37	4	Replace patrol F150 pickup trucks	-							86,000	86,000		
38	1	Replace beach services 4WD pickup 2012 Chevy Colorado	30,000								33,000		
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 adding a plow attachment	20,000							22,000			
42	4	Replace low speed vehicles (LSVs) for parking mgt & beach services			17,000		17,000		17,000		17,000		17,000
43		Replace Front Beach surveillance system						35,000					
44		Replace recording equipment							30,000				
45		Replace 12 ticket writer tablets/printers for parking enforcement	5,000					25,000				28,000	
46		Replace computer server (3-year replacement) w/ backup sys	15,000			17,000	17,000		18,000	18,000			20,000
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)				33,000			35,000				
50		Repl in-car cameras (coordinate with body-worn cameras)	-		24,000	24,000	24,000	18,000	30,000	18,000	24,000	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				22,000				25,000			
53		Add 2 License Plate Readers (LPRs) for island wide paid parking	100,000										
54		Replace HVAC units											
55		Records Management System (Lawtrac)	30,000										
56		50% of Public Safety Building repair (Trident estimate +15%)	1,951,727										
57													
58	31	Subtotal Capital	2,233,727		174,000	219,000	181,000	212,000	245,000	220,000	410,000	175,000	184,000
59													
60		Facilities Maintenance											
61		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision during PSB repair project. Incr to 2% in FY24</i>			45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
62		Subtotal Facilities Maintenance	-		45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
63													
64	31	Grand Total Police Department	2,233,727		219,229	264,229	226,229	257,229	335,458	310,458	500,458	265,458	274,458
65													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
66		Fire Department											
67		<i>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.</i>											
69	1	Replace Pumper Truck purchased 5/20/03	300,000		<i>(cost to refurbish)</i>								
70	1	Replace E-1 Pumper Truck purchased 7/17/09								715,000			
71	1	Replace Rescue Truck purchased in FY16, replace in approx FY31											
72	1	Replace 95' Ladder Truck refurbished in FY20											
73	1	Replace 75' Ladder Truck purchased in FY20											
74	1	Replace 2008 Ford F-150			35,000							36,000	
75	1	Replace 2008 Ford F-250 (only with failure)				35,000							36,000
76	1	Replace 2014 Ford F-150				35,000							36,000
77	1	Replace 2016 Ford F-150					35,000						
78	1	Replace 2019 Ford F-150								35,500			
79		2 Mobile radio repeaters (one per ladder truck)				34,000							
80		One Thermal imaging camera (we have 4) in future repl all at once							60,000				
81		Vehicle Radio Repls	25,000										
82		Porta-Count machine for SCBA mask fit testing (only with failure)					10,000						
83		Replace 8 mobile data terminals (MDTs)				52,000							
84	1	Replace 10' rubber boat purchased in FY18 and motor							30,000				
85	2	Replace personal watercraft (3 year rotation)	14,000		14,000	-	15,000	15,000	-	16,000	16,000	-	17,000
86	1	Replace Avon rubber boat and motor purch in FY19								25,000			
87	1	Replace 1995 aluminum boat and motor									35,000		
88		Replace fire pump for boat and marina fires				18,000							
89	1	Replace rescue boat			65,000								
90		RAD-57 medical monitor for carbon monoxide & oxygen				6,000			7,000			8,000	
91		Cutters, spreader, hose and pump for "jaws of life" equip	10,000										
92		Two Ram extrication devices									10,000		
93		New airbags and hoses for vehicle accident extrications						10,000					
94	3	Repl all terrain veh (ATVs) for beach patrol/missions (3-4 yr rotation)	18,000		18,000	18,000	19,000	19,000	19,000	20,000	20,000	20,000	22,000
95		Two (2) portable hydrants to be mounted on ladder trucks					5,000						
96		Two (2) portable deck guns to be mounted on pumper trucks					10,000						
97		Repl 28 SCBA (self contained breathing apparatus) <i>(Deferred to FY22 - Funds have been saved in previous years for this purchase)</i>			200,000								
98		Replace HVAC units											
99		50% of Public Safety Building repair (Trident estimate +15%)	1,951,727										
100													
101		Subtotal Capital	2,318,727		332,000	198,000	94,000	44,000	116,000	811,500	81,000	64,000	111,000
102													
103		Facilities Maintenance											
104		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21. Incr to 2% in FY24</i>	49,077		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
105		Subtotal Facilities Maintenance	49,077		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
107	19	Grand Total Fire Department	2,367,804		426,305	292,305	188,305	138,305	304,610	1,000,110	269,610	252,610	299,610

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
108		Public Works Department											
109													
110	1	1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>											
111	1	Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>				170,000							
112	1	Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i>							255,000				
113	1	Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i>									270,000		
114	1	Replace 2014 Mack w/ 30yd Packer <i>(PW26) in FY30</i>											
115	1	Replace 2016 Mack w/ 30yd Packer <i>(PW16) in FY31</i>											
116	1	Replace 2018 Mack w/ 30yd Packer <i>(PW28) in FY33</i>											
117	1	Replace 2006 Caterpillar trash loader					158,000						
119	1	2002 Mack Flatbed (PW 18) <i>(keep as spare to help with yard debris, re-evaluate before replacing)</i>											
120	1	Replace 2003 Mack Flatbed (PW 21)	120,000										
121	1	Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33)											
122	1	Replace 2012 F150 4x4				35,000							38,000
123	1	Replace 2014 F150 4x4					35,000						
124	1	Replace 2016 Ford F350 4x4 with hopper						48,000					
125	1	Replace 2017 Ford F250 with hopper							37,000				
126	1	Replace 2019 Dodge Ram 1500 4x4								37,000			
127	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed									37,000		
128		Radio Replacements - replace w/ failure using old PD/FD radios											
129		Replace four 4-in flood water pumps as needed					20,000						
130		Replace z-track mower for rights of way			15,000					20,000			
131		Replace Skid Steer purchased in FY16					60,000						
132		Replace Fuel management system purchased in FY12					40,000						
133		Repl front beach trash compactor purchased in FY15								60,000			
134		Replace HVAC units											
136	17		120,000		15,000	205,000	313,000	48,000	292,000	117,000	307,000	-	38,000
138		Facilities Maintenance											
139		<i>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 including new wash station. Incr to 2% in FY24</i>	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
140		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
142		Drainage											
143		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
144		Develop Comprehensive Drainage Plan	250,000		-								
145		Small drainage projects as prioritized by Thomas & Hutton	500,000		-	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
146		Repeat drainage work based on 3-year maintenance rotation	198,288		187,038	184,538	198,288	187,038	184,538	198,288	187,038	184,538	198,288
147		Phase 3 Drainage construction, incl Waterway Blvd multi-use path	3,100,000		-	-	-	-	-	-	-	-	-
148		Subtotal Drainage	4,118,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
154		Grand Total Public Works Department	4,250,895		284,645	972,145	1,093,895	817,645	1,071,753	910,503	1,089,253	779,753	831,503
155													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
156		Building Department											
157													
158	1	Replace pickup truck purchased in FY18					35,000						
159		Replace HVAC units											
160													
161	1	Subtotal Capital	-		-	-	35,000	-	-	-	-	-	-
162													
163		Facilities Maintenance											
164		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Incr to 2% in FY24</i>	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
165		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
166													
167		Grand Total Building Department	12,163		12,163	12,163	47,163	12,163	24,326	24,326	24,326	24,326	24,326
168													
169													
170		Recreation Department											
171													
172		Add/Repl playground or outside scoreboard equip (only with failure)	5,000		5,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000
173		Replace basketball scoreboard in gymnasium							7,000				
174		Rec Trac software upgrade to cloud based version w/ online regis. Add'l annual fee of \$9k/yr for hosting & maintenance included in acct 10-4820.5026			30,000								
175		Acoustical Panels for Gymnasium				30,000							
176	1	Replace Rec-1 SUV (defer to FY23)				29,000							
177		Replace Toro Groomer (defer to FY22)			14,000								
178	1	Replace golf cart				7,000			8,000			9,000	
179		Replace computer server for RecTrak or security cameras				7,000	7,000		8,000				9,000
180	1	Repl FY18 2018 Ford F-150					36,000						
181		Replace Bi-Parting walk-draw curtain in Gym					10,000						
182		Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain)			5,000	6,000		5,000			5,000		
183		Soccer Goals (defer to FY22)			6,000		6,000		6,000				7,000
184		Replace HVAC as needed (approx 15 total units)	12,000		12,000	25,000	50,000	25,000	25,000	50,000	25,000	25,000	
185		Replace phone system							12,000				
186		Construct sand volley ball court						27,000					
187		Replace Lift for changing ceiling lights and tiles				10,000						12,000	
188		Replace Floor Scrubber					6,000			8,000			
189		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
190		Replace interior basketball goals with retractable system (FY40)											
191		John Deere Z-TRAK mower			14,000			15,000			16,000		
192		Replace Tennis Fencing					17,000						
193		Recreation Continued											
194													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
195		Covered walkway to front entrance							250,000				
196		Replace Christmas Tree for Front Beach area					20,000						
197		Replace sound system speakers			10,000								
198		Replace fencing on Softball Field							50,000				
199		Replace Fencing on Baseball Field							25,000				
200		Replace John Deere Tractor (defer to FY23)				20,000							
201		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED					12,000						
202		Purchase generator						150,000					
203		Replace 4 outdoor basketball goals and posts							20,000				
204		Radio Replacements (FY29)										20,000	
205		Replace Picnic Shelter				40,000							
206		Replace baseball, softball, tennis & bball lights (FY37)											
207		Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$5k PARD grant)			15,000								
208		Create public WiFi for Rec building and grounds											
209		Construct fitness room expansion							675,000				
210		Equipment for fitness room expansion							120,000				
211		Reconstruct 2 Tennis Courts							120,000				
212		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
213		Construct gymnasium in accordance with Master Plan										3,750,000	
214													
215	3	Total Recreation Department Capital Expenditures	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
216													
217		Facilities Maintenance											
218		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.											
219		Subtotal Facilities Maintenance	-		-	-	-	-	-	-	-	-	-
220													
221		Grand Total Recreation Department	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
222													
223													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
224		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
225													
226		Replace 5 Parking Meter Kiosks purchased used in FY18							75,000				
227		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17						105,000					
228		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
229		Repl/repair/add dune walkovers (approx 57 accesses)	120,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
230		Mobi Mat material to stabilize beach accesses as needed			15,000	15,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
231		Replace (12) streetlight fixtures							96,000				
232		Replace Front Beach irrigation system & repair associated infrastructure									175,000		
233		Add, replace or rehabilitate public art			10,000				10,000			10,000	
234		Resurface City-owned portion of Ocean Blvd											
235													
236		Subtotal Capital	120,000		115,000	145,000	150,000	255,000	331,000	150,000	325,000	160,000	150,000
237													
238		Facilities Maintenance											
239		<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k</i>	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
240		Subtotal Facilities Maintenance	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
241													
242		Assign Fund Balance for Future Expenditures											
243		<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
244		Subtotal Assignment of Fund Balance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
245													
246		Grand Total Front Beach	215,000		210,000	240,000	245,000	350,000	426,000	245,000	420,000	255,000	245,000
247													
248		Breach Inlet Boat Ramp											
249													
250		Rehabilitate concrete ramp (last done in FY00)			50,000								
251		Replace boat ramp gate			10,000								
252		Subtotal Capital	-		-	60,000	-	-	-	-	-	-	-
253													
254		Grand Total Breach Inlet Boat Ramp	-		-	60,000	-	-	-	-	-	-	-
255													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	Draft #3		Total Needs from All Funds										
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
256		Beach Maintenance and Monitoring											
257													
258		Design & permitting of next large scale off-shore project					700,000						
259		Feasibility Study - Breach Inlet Project	35,000										
260		Construction of next large scale off-shore project							20,000,000				
261		Update Beach Management Plan	40,000							40,000			
262		Required post project monitoring (years 2-5 per CSE contract)	39,394		-	15,252							
263		Ongoing monitoring of shoreline	35,000		35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
264		Subtotal Beach Maintenance	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
265													
266		Grand Total Beach Restoration and Monitoring	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
267													
268													
269		Isle of Palms Marina											
270													
271		Marina dock construction	2,875,000										
272		Trash compactor for all tenants to use							50,000				
273		Replace bulkhead FY30+)											
274		Replace boat ramp (FY30+)											
275													
276		Subtotal Capital	2,875,000		-	-	-	-	50,000	-	-	-	-
277													
278		Facilities Maintenance											
279		<i>Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value. 2% starting in FY24</i>	54,003		54,003	54,003	54,003	54,003	105,006	105,006	105,006	105,006	105,006
280		Re-coat marina bulkhead	334,000										
281		Dredge marina in connection with dock replacement				750,000							
282		Subtotal	388,003		54,003	804,003	54,003	54,003	105,006	105,006	105,006	105,006	105,006
283													
284		Assign Fund Balance for Future Expenditures											
285		<i>-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.</i>											
286		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
287													
288		Grand Total Marina	3,263,003		54,003	804,003	54,003	54,003	155,006	105,006	105,006	105,006	105,006
289													
290													
291													

	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 projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	Draft #3		Total Needs from All Funds										
4													
5	Total		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
292		Bonded Debt Service- Principal & Interest											
293													
294		2003 Rec Expansion GO Bond - principal	210,000		210,000	210,000							
295		2003 Rec Expansion GO Bond - interest	10,584		7,056	3,528							
296		2006 Fire Station #2 GO Bond - principal	215,000		225,000	240,000	250,000	265,000	275,000				
297		2006 Fire Station #2 GO Bond - interest	27,636		23,594	19,364	14,852	10,152	5,170				
298		2008 Public Safety Building GO Bond - principal	375,000		375,000	375,000	375,000	375,000	425,000	450,000	450,000		
299		2008 Public Safety Building GO Bond - interest	132,480		116,955	101,430	85,905	70,380	54,855	37,260	18,630		
300		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	78,073		79,502	80,957	82,439	83,947	85,483	87,048	88,641	90,263	
301		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	13,841		12,413	10,958	9,476	7,967	6,431	4,867	3,274	1,652	
302		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 3%)	165,990		171,069	176,304	181,699	187,259	192,989	198,894	204,981	211,253	217,717
303		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 3%)	94,860		89,781	84,546	79,151	73,591	67,861	61,956	55,869	49,597	43,133
304		2021 Marina Dock Replacement Bond - principal (15 Yrs @ 4%)	160,240		166,650	173,316	180,248	187,458	194,956	202,755	210,865	219,300	228,071
305		2021 Marina Dock Replacement Bond - interest (15 Yrs @ 4%)	128,360		121,950	115,284	108,352	101,142	93,644	85,845	77,735	69,300	60,529
306													
307		Debt Totals by Year	1,612,065		1,598,970	1,590,687	1,367,122	1,361,897	1,401,390	1,128,625	1,109,995	641,365	549,450
308													
309			997,735		982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850
310		SUMMARY BY CATEGORY											
311													
312		Total Capital Items	7,979,454		747,000	1,016,000	1,010,000	851,000	2,109,000	1,644,500	1,297,000	4,265,000	544,000
313		Total Facility Maintenance	494,013		250,470	1,000,470	250,470	250,470	477,940	477,940	477,940	477,940	477,940
314		Total Drainage	4,118,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
315		Total Beach Maintenance	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
316		Total Assignments of Fund Balance for Future Projects	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
317		Total Bond and Loan Payments	1,612,065		1,598,970	1,590,687	1,367,122	1,361,897	1,401,390	1,128,625	1,109,995	641,365	549,450
318		Total all expenditures on this schedule	14,428,214		2,963,478	4,511,947	4,230,880	3,355,405	24,877,868	4,194,353	3,776,973	6,273,843	2,414,678

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2021			FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	Total Payments FY20-FY35			
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I					
CURRENTLY OUTSTANDING:																											
Marina Purchase (by Ref.)	FY99	4,250,000	4.3% non-taxable	1.74% taxable	20 years	FY19																		-	-	-	
Recreation Add (by Ref.)	FY04	2,900,000	3.55% non-taxable	1.68% non-taxable	20 years	FY23	210,000	10,584	220,584	217,056	213,528													835,000	35,196	870,196	
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	215,000	27,636	242,636	248,594	259,364	264,852	275,152	280,170										1,675,000	132,258	1,807,258	
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	132,480	507,480	491,955	476,430	460,905	445,380	479,855	487,260	468,630								3,550,000	764,865	4,314,865	
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable		10 years	FY29	78,073	13,841	91,915	91,915	91,915	91,915	91,915	91,915	91,915	91,915	91,915							848,267	70,879	919,146	
Total Debt Outstanding @ 6/30/20		6,908,267					878,073	184,541	1,062,615	1,049,520	1,041,237	817,672	812,447	851,940	579,175	560,545	91,915	-	-	-	-	-	-	6,908,267	1,003,198	7,911,465	
BUDGETED NEW DEBT ISSUES:																											
DRAINAGE OUTFALLS w/ WATERWAY PATH	FY21	3,100,000	3% estimated		15 years	FY35	165,990	94,860	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,003	3,100,000	811,903	3,911,903	
MARINA DOCKS*	FY21	3,209,000	4% estimated		15 years	FY35	160,240	128,360	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	288,600	289,020	3,209,000	1,120,420	4,329,420	
Total Proposed New Debt		6,309,000					326,230	223,220	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,023	6,309,000	1,932,323	8,241,323	
TOTAL DEBT SERVICE							1,204,303	407,761	1,612,065	1,598,970	1,590,687	1,367,122	1,361,897	1,401,390	1,128,625	1,109,995	641,365	549,450	549,450	549,450	549,450	549,450	549,450	549,023	13,217,267	2,935,521	16,152,788
PROPOSED SOURCE OF FUNDS FOR DEBT SERVICE																											
General Fund (UNRESTRICTED)							752,990	244,745	997,735	982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850	260,850	260,850	260,850	260,850	260,850	260,003	7,821,000	1,650,789	9,471,789
Marina Fund (UNRESTRICTED)							40,060	32,090	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,150	72,255	802,250	280,105	1,082,355
Tourism Funds (RESTRICTED)							411,253	130,926	542,180	544,343	549,394	467,276	473,456	476,467	308,365	308,365	308,365	216,450	216,450	216,450	216,450	216,450	216,450	216,765	4,594,017	1,004,627	5,598,644
Total							1,204,303	407,761	1,612,065	1,598,970	1,590,687	1,367,122	1,361,897	1,401,390	1,128,625	1,109,995	641,365	549,450	549,450	549,450	549,450	549,450	549,450	549,023	13,217,267	2,935,521	16,152,788
							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code (assumes proposed Marina bond is a GO bond, not a revenue bond):																											
Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit)																											
8% of Assessed Value							211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814		
Less current IOP GO Debt outstanding issued without a referendum (principal only):							16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	
Fire Station #2							(1,255,000)	(1,030,000)	(790,000)	(540,000)	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety Building							(2,825,000)	(2,450,000)	(2,075,000)	(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Drainage Outfalls							(2,934,010)	(2,762,941)	(2,586,637)	(2,404,938)	(2,217,679)	(2,024,690)	(1,825,795)	(1,620,815)	(1,409,562)	(1,191,844)	(967,465)	(736,219)	(497,897)	(252,283)				0			
Marina Docks							(3,048,760)	(2,882,110)	(2,708,795)	(2,528,547)	(2,341,088)	(2,146,132)	(1,943,377)	(1,732,512)	(1,513,213)	(1,285,141)	(1,047,947)	(801,265)	(544,716)	(277,904)				(0)			
Available debt limit (principal)							6,833,375	7,771,094	8,735,714	9,722,661	10,737,378	11,825,323	12,676,972	13,542,818	13,973,371	14,419,160	14,880,733	15,358,661	15,853,532	16,365,958	16,896,145						
* Marina bonds must be taxable, which typically means a higher estimated interest rate. Preliminary discussions contemplated using a revenue bond for the Marina dock replacement, but in the current economic climate, a GO bond would likely get the best interest rate.																											