



Public Hearing

5:45 p.m., June 23, 2020
1207 Palm Boulevard
Isle of Palms, South Carolina

Virtual Meeting due to COVID-19 pandemic:

The public may view the public meeting at: www.youtube.com/user/cityofisleofpalms

Public Comment:

Citizens may provide public comment here:

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

Agenda

1. Call to order and acknowledgement that the press and the public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. 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.
3. Adjournment.

City of Isle of Palms FY21 Budget Workbook

including FY15-FY19 Actual and FY22-FY25 Forecasts

FINAL

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City of Isle of Palms
FY21 BUDGET
SUMMARY OF KEY BUDGET INITIATIVES

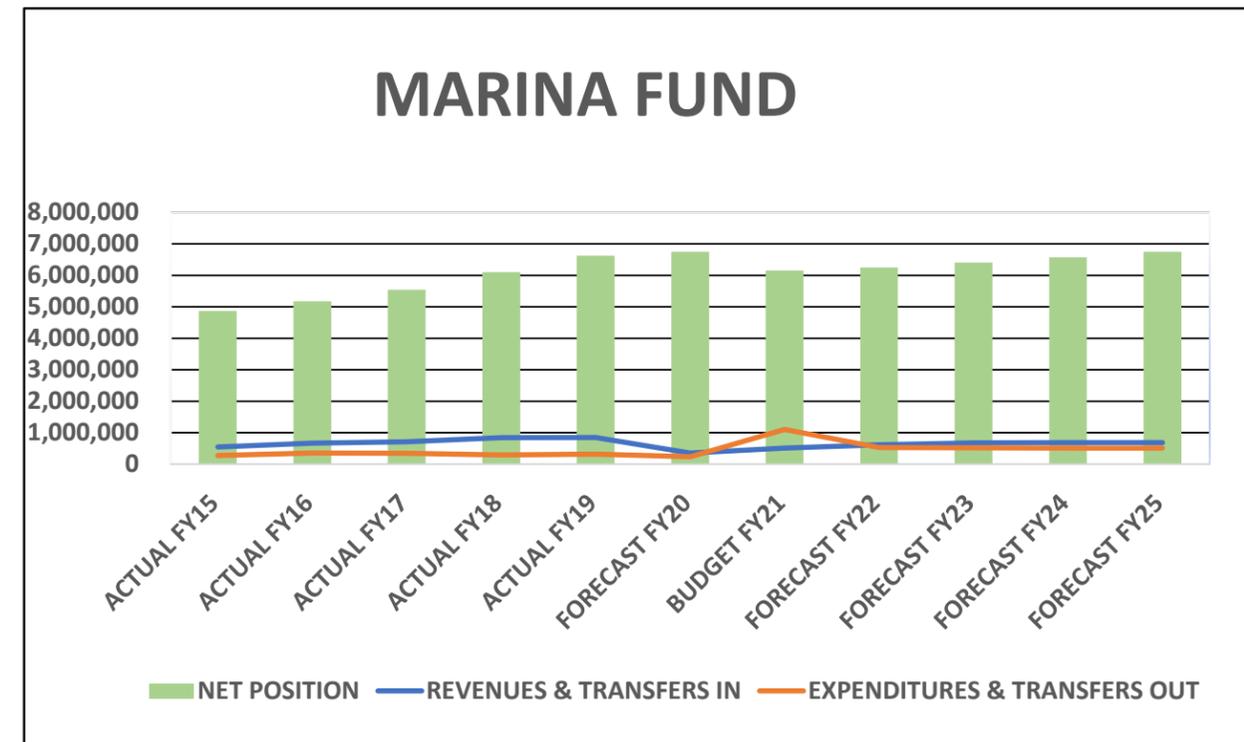
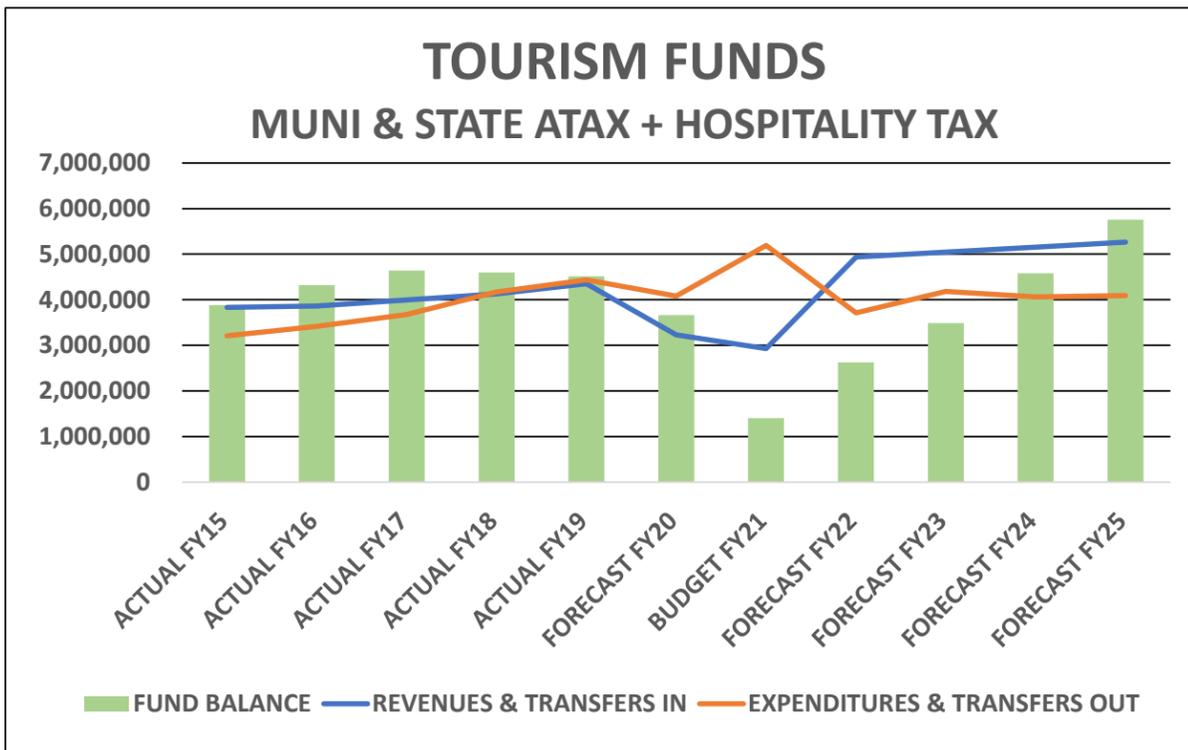
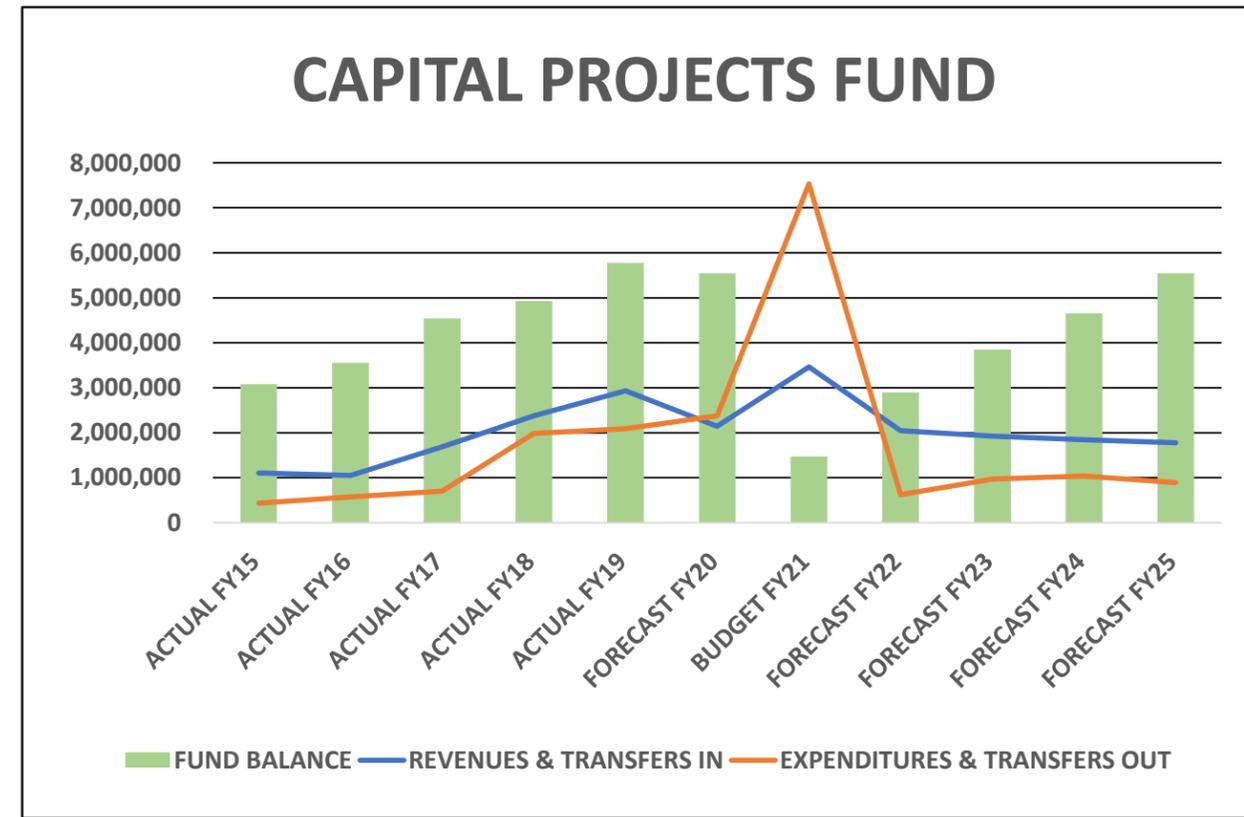
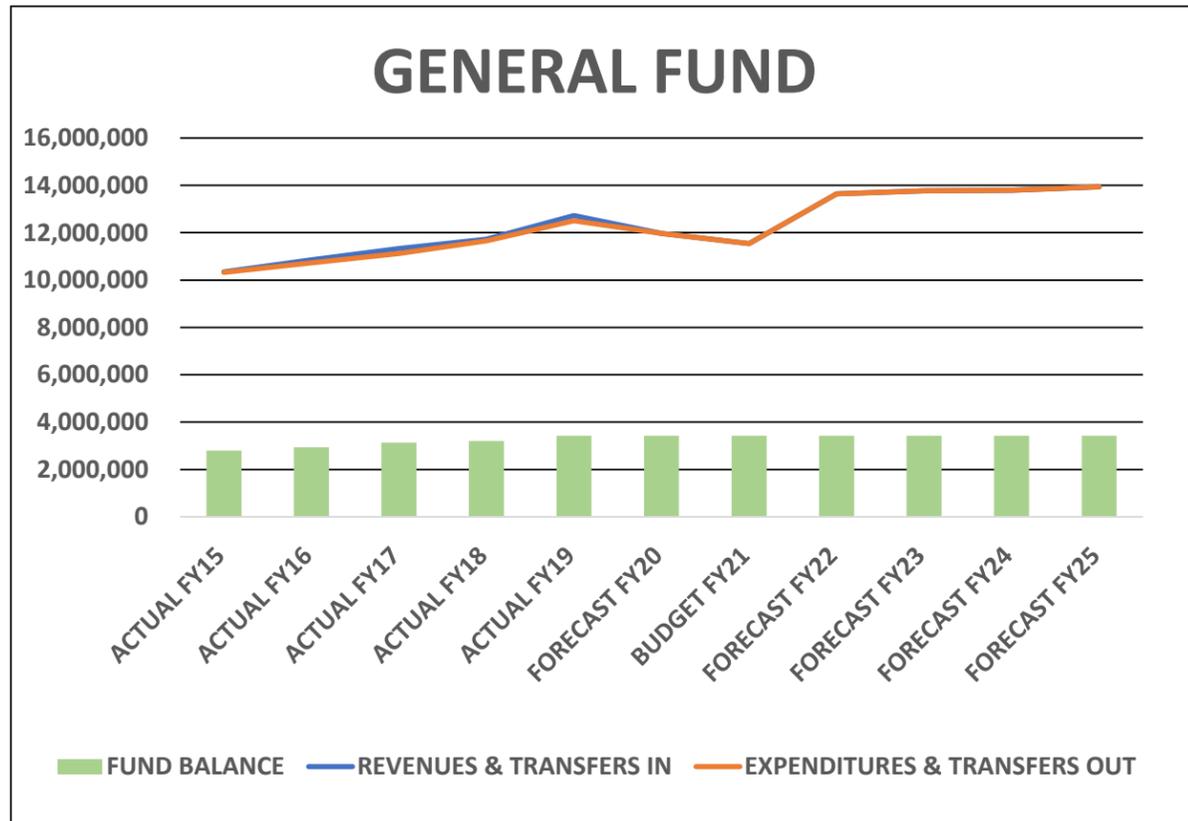
BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$2,482,000 in net losses for FY21 due to Covid-19. Significant reductions to revenue in the General Fund and Tourism Funds are included, as well as offsetting reductions to expenditures.	Based on current forecast assumptions, the predicted losses can 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 in the short term.
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	\$3,120,000 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	Funded 50% from Capital Projects Fund and 50% from Tourism Funds
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.
13	\$184,000 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects
14	\$600,000 to refurbish 95' Fire Ladder Truck	Rebudget from FY20. Delivery is not expected until July or August of 2020. Funded 50% from Capital Projects Fund and 50% from Tourism funds.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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																		
4	CITY OF ISLE OF PALMS FY20 BUDGET AND FY21-FY24 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES																	
5																		
6																		
7	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	10,747,867	(580,213)	11,356,115	28,034	11,676,006	11,937,979	12,037,442	12,258,065
8	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	16,725,468	(5,488,589)	24,560,397	2,346,340	15,715,527	16,802,807	17,516,596	16,886,734
9			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	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)	4,678,565	(227,128)	4,874,984	4,996,859	5,121,780	5,249,825
11	OVERTIME		415,784	413,738	526,979	552,676	482,531	451,667	384,458	490,502	551,393	99,726	460,077	8,410	474,567	486,394	498,516	510,942
12	PARTTIME		271,967	320,861	331,336	322,484	325,639	360,400	206,468	295,553	271,422	(88,978)	339,340	(21,060)	339,340	339,340	339,340	339,343
13	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	5,462,508	(255,252)	5,477,982	(239,778)	5,688,891	5,822,593	5,959,636	6,100,109
14	% INCREASE FROM PRIOR YEAR		0.0%	6.8%	4.0%	5.0%	-1.8%	2.9%			-4.5%		-4.2%		3.9%	2.4%	2.4%	2.4%
15	% OF TOTAL GENERAL FUND EXPENDITURES		52%	53%	54%	53%	52%	50%	51%	52%	51%		48%		49%	49%	50%	50%
16	% OF CITY WIDE EXPENDITURES		36%	39%	38%	18%	34%	26%	36%	37%	33%		22%		36%	35%	34%	36%
17																		
18	FICA		358,197	380,841	395,973	415,050	406,343	437,409	295,676	401,441	417,882	(19,527)	419,066	(18,343)	435,200	445,428	455,912	466,658
19	RETIREMENT		575,169	618,519	670,179	769,815	795,310	927,448	654,902	813,766	926,979	(470)	945,314	17,866	1,037,009	1,118,023	1,145,728	1,174,127
20	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
21	WORKERS COMP		111,923	178,146	196,073	178,943	182,209	219,825	171,950	188,531	230,703	10,878	210,557	(9,268)	220,356	225,732	231,244	236,893
22	UNEMPLOYMENT		852	2,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	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	2,395,009	(67,118)	2,433,228	(28,900)	2,593,770	2,735,450	2,826,463	2,920,936
24	% INCREASE FROM PRIOR YEAR			9%	4%	10%	3%	17%			-3%		-1%		7%	5%	3%	3%
25	% OF SALARIES & WAGES		36%	36%	36%	38%	40%	43%	43%	41%	44%	26%	44%	12%	46%	47%	47%	48%
26	% OF TOTAL GENERAL FUND EXPENDITURES		18%	19%	20%	20%	21%	22%	22%	21%	22%	12%	21%	-103%	22%	23%	23%	24%
27	% OF CITY WIDE EXPENDITURES		13%	14%	14%	7%	14%	11%	15%	15%	14%	1%	10%	-1%	17%	16%	16%	17%
28																		
29	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	7,857,517	(322,370)	7,911,210	(268,678)	8,282,662	8,558,042	8,786,100	9,021,045
30	% INCREASE FROM PRIOR YEAR			7%	4%	6%	-1%	7%			2%		-3%		5%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		70%	72%	73%	73%	73%	72%	73%	73%	73%		70%		71%	72%	73%	74%
32	% OF CITY WIDE EXPENDITURES		49%	54%	52%	25%	48%	37%	51%	52%	47%		32%		53%	51%	50%	53%
33																		
34	# OF FULL-TIME EMPLOYEES		88	88	91	91	92	92	92	92	91		91		91	91	91	91
35	SALARY & WAGES FTE*		51,073	54,218	54,556	57,541	55,790	58,232	40,932	55,466	57,045		56,469		58,786	60,256	61,761	63,305
36	FRINGE FTE*		18,485	20,117	20,357	22,107	22,281	25,384	17,511	22,535	25,022		25,317		27,024	28,522	29,461	30,436
37	TOTAL (FULLY LOADED) FTE*		69,559	74,335	74,913	79,648	78,071	83,616	58,442	78,001	82,067		81,786		85,811	88,777	91,223	93,741

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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	11,071,012	(496,608)	10,662,871	(904,749)	12,737,084	12,844,736	12,836,218	12,956,234
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	10,747,867	(580,213)	11,356,115	28,034	11,676,006	11,937,979	12,037,442	12,258,065
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)	(1,216,890)	(79,606)	(183,992)	953,292	(1,962,896)	(1,834,140)	(1,752,747)	(1,679,790)
9		NET	21,682	129,558	204,597	70,885	214,865	0	583,443	929,969	(0)	(0)	0	(0)	0	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	2,373,746	(2,010,471)	7,535,184	3,150,967	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	1,216,890	79,606	183,992	(953,292)	1,962,896	1,834,140	1,752,747	1,679,790
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	(228,589)	1,806,644	(4,071,192)	(2,035,959)	1,421,428	952,572	809,389	887,262
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	1,221,323	(414,767)	829,500	(806,590)	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)	(492,026)	(503,363)	(515,154)
21		NET	377,840	79,339	4,185	116,819	(94,448)	(1,132,421)	505,321	45,829	(473,648)	658,774	(846,084)	286,337	729,893	205,050	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	577,500	(250,940)	639,860	(188,580)	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	413,292	(333,402)	1,057,670	310,976	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	(65,622)	82,462	(636,359)	(488,275)	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	1,432,905	(460,775)	1,459,918	(433,763)	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	1,463,396	(928,420)	1,655,648	(736,168)	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)	(465,425)	(471,220)	(477,247)
39		NET	152,073	248,697	68,400	(366,964)	12,582	(776,849)	441,892	526,874	(309,203)	467,646	(779,416)	(2,567)	303,980	477,873	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	868,823	(230,667)	832,500	(266,990)	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	818,823	203,475	538,106	(77,242)	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	FINAL	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	39,397	29,397	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	10,603	(21,397)	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	281,286	(148,790)	297,246	(132,830)	353,596	410,093	416,742	423,545
77	FUND	EXPENDITURES	278,580	358,038	342,920	290,628	318,510	399,223	266,132	352,912	237,040	(162,183)	1,105,203	705,980	526,429	521,432	516,202	510,730
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	266,450	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	117,746	13,393	(591,507)	(695,860)	93,617	155,112	166,990	179,265
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	16,595,803	(2,281,322)	18,218,869	(658,256)	19,560,238	19,864,386	20,005,913	20,279,620
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	16,725,468	(5,488,589)	24,560,397	2,346,340	15,715,527	16,802,807	17,516,596	16,886,734
84		TRANSFERS IN	2,614,486	2,514,096	2,705,254	3,168,231	3,911,174	2,111,529	-	3,911,174	2,187,135	75,606	1,280,678	(830,851)	3,134,164	3,030,973	2,976,168	2,930,862
85		TRANSFERS OUT	(2,614,486)	(2,514,096)	(2,705,254)	(3,168,231)	(3,911,174)	(2,111,529)	-	(3,911,174)	(2,187,135)	(75,606)	(1,280,678)	830,851	(3,134,164)	(3,030,974)	(2,976,168)	(2,930,862)
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	(129,665)	3,207,267	(6,341,528)	(3,004,596)	3,844,711	3,061,578	2,489,317	3,392,886
87																		
88	TOTAL UNRESTRICTED FUND BALANCES		8,109,328	8,777,924	10,043,397	10,515,436	11,791,074	9,787,842	-	-	11,573,088	-	7,543,896	-	9,009,924	10,009,825	10,869,411	11,809,880
89	TOTAL TOURISM FUND BALANCES		3,879,806	4,322,716	4,639,881	4,597,238	4,512,854	2,455,500	-	-	3,664,381	-	1,402,522	-	2,628,055	3,489,341	4,579,964	5,753,803
90	TOTAL BEACH FUND BALANCES		820,783	1,704,914	2,621,592	1,538,654	2,619,767	3,235,115	-	-	3,438,591	-	3,976,697	-	5,030,661	6,070,370	6,436,918	7,530,660
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	-	-	18,925,733	-	13,175,712	-	16,926,806	19,833,273	22,155,599	25,369,220
93																		
94	TOTAL MARINA NET POSITION		4,869,810	5,177,796	5,545,868	6,099,772	6,630,764	6,735,116	-	-	6,748,510	-	6,157,003	-	6,250,620	6,405,731	6,572,721	6,751,986
95	TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION INCLS FIXED ASSETS THAT ARE NOT PART OF THE OTHER FUND BALANCES)										738,207	-	568,530	-	743,567	973,433	1,208,245	1,448,122
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	-	-	25,674,243	-	19,332,714	-	23,177,426	26,239,004	28,728,321	32,121,206

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	FINAL	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	3,739,000	42,400	3,776,390	79,790	3,814,154	3,852,295	3,890,818	3,929,727
7	10-3100.4002	LOCAL OPTION SALES TAX	675,906	698,077	731,540	772,357	817,962	811,200	483,152	836,369	696,777	(114,423)	640,742	(170,458)	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	723,000	21,050	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	1,350,000	(88,000)	1,012,500	(425,500)	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	410,000	(158,000)	337,500	(230,500)	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	1,000,000	(20,000)	750,000	(270,000)	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	47,550	(3,450)	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	374,000	4,000	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	98,995	(24,605)	99,785	(23,815)	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	465,000	(112,000)	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	11,071,012	(496,608)	10,662,871	(904,749)	12,737,084	12,844,736	12,836,218	12,956,234
38	% Increase/(Decrease) from Prior Y		7%	4%	5%	3%	9%	1%				-4%		-4%	19%	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
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

V	W
8	CITY OF ISLE OF PALMS GENERAL FUND
1	
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. Forecast period estimates a 1% annual increase. Assume a 25% Covid19 decline for FY21 since renewals are based on prior year's gross revenues.
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. Assume a 25% Covid19 decline for FY21.
14	ANIMAL LICENSES
15	RESIDENTIAL RENTAL LICENSES Forecasted revenues projected to increase by 2% per year. Assume 25% Covid19 related 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.
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 a 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 a 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
52	MISCELLANEOUS
53	CITIZENS & EMPLOYEE SERVICES
54	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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)	127,000	(2,000)	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)	2,041,022	181,558	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%		30%		-2%	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)	1,413,925	(39,461)	1,502,529	1,540,092	1,578,595	1,618,059
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	150,774	17,956	156,934	160,857	164,878	169,000
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)	119,699	(1,645)	126,949	130,123	133,376	136,710
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)	293,253	11,756	327,425	352,620	361,436	370,472
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	-	70,132	(1,460)	74,811	76,681	78,598	80,563
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
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

CITY OF ISLE OF PALMS GENERAL FUND

NOTES

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, \$15k for financial advisor (bond issues) and \$30k for bond attorney. Added \$15k for outsourcing the minutes of all Council. Added \$20k compensation study in FY21.
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	
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.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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)	2,706,950	(39,130)	2,862,877	2,948,280	3,019,110	3,092,028
121		% Increase/(Decrease) from Prior Y	-2%	-3%	2%	11%	-6%	12%			2%		8%		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
151	10-4520.5080	VOLUNTEER FIRE POINTS	779	965	1,219	721	590	1,000	998	998	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	3,286,074	(26,541)	3,383,195	3,485,687	3,570,828	3,658,481
153		% Increase/(Decrease) from Prior Y	10%	6%	4%	3%	3%	0%			5%		-5%		3%	3%	2%	2%

V	W
112	CITY OF ISLE OF PALMS GENERAL FUND
2	NOTES
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
151	VOLUNTEER FIRE POINTS number of volunteers has decreased
152	
153	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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
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

V W
CITY OF ISLE OF PALMS GENERAL FUND

NOTES

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

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
205	MACHINE/EQUIPMENT REPAIR	
206	UNIFORMS	
207	CLEANING/SANITARY SUPPLY	

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINA	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
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
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

NOTES

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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	
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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.
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%

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	69,000	(41,000)	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	5,699	(2,831)	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	1,500	1,500	-	-	-	-	-	-
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 OFFICERS		48,431	109,802	101,193	93,125	106,522	125,989	41,508	80,229	87,658	(38,331)	102,187	(23,802)	102,187	102,187	102,187	102,187
287	% Increase/(Decrease) from Prior Y		31%	127%	-8%	-8%	14%	18%			-18%		17%					
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	10,747,867	(580,213)	11,356,115	28,034	11,676,006	11,937,979	12,037,442	12,258,065
290	% Increase/(Decrease) from Prior Y		4%	4%	2%	7%	-1%	8%			3%		6%		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	323,145	83,605	(693,244)	(932,783)	1,061,078	906,757	798,776	698,168
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)	(1,216,890)	(79,606)	(183,992)	953,292	(1,962,896)	(1,834,140)	(1,752,747)	(1,679,790)
297	NET TRANSFERS IN/(OUT)		(67,596)	112,212	(133,844)	69,719	(811,284)	(239,539)	-	(811,284)	(323,145)	(83,606)	693,244	932,783	(1,061,078)	(906,757)	(798,776)	(698,168)
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)	0.00	(0.43)	0.00	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		3,420,190		3,420,190	3,420,190	3,420,190	3,420,190

V		W
1	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
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		
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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	
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294	TRANSFERS	
295	OPERATING TRANSFERS IN	FY20-FY24 incl 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.
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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 Yr		1677%	-65%	1328%	145%	-19%	20%				-8%	253%		-97%	5%	5%	5%
15	GENERAL GOVERNMENT																	
16	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENTS	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 Yr		-77%	-33%	637%	122%	-86%	1116%				-26%	1472%		-89%		165%	-3%
24	POLICE																	
25	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	3,629	-	-	-	-	-	-	-	-	-	-	-	-
26	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENTS	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 Yr		102%	-12%	-63%	201%	145%	518%				221%	156%		-91%	20%	-14%	14%
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 & EQUIPMENTS	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	1,442,461	(882,039)	1,994,687	(329,813)	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	1,466,285	(971,116)	2,064,764	(372,637)	274,306	207,306	155,306	130,306
45	% Increase/(Decrease) from Prior Yr		-83%	16462%	-49%	-35%	42%	2334%				1364%	41%		-87%	-24%	-25%	-16%
47	PUBLIC WORKS																	
48	20-4640.5017	VEHICLE MAINTENANCE	-	1,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENTS	-	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

CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND

NOTES

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

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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 split 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.

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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 refurbishment 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 both Pumper & 95' Ladder refurbishments (\$150,000 and \$300,000), 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

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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.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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)	3,120,000	2,920,000	-	-	-	-
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 CONTINGENCII	159,041	104,750	77,250	143,205	167,084	70,000	44,650	211,297	70,000	-	320,000	250,000	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)	3,492,607	3,177,117	90,107	435,107	489,107	356,607
56		% Increase/(Decrease) from Prior Y	21%	-41%	148%	335%	9%	-81%			-87%		1567%		-97%	383%	12%	-27%
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%
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%
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	2,373,746	(2,010,471)	7,535,184	3,150,967	625,468	969,768	1,035,968	889,768
74		% Increase/(Decrease) from Prior Y	4%	20%	37%	184%	5%	110%			14%		217%		-92%	55%	7%	-14%
76		NET INCOME BEFORE TRANSFERS	(325,049)	(474,896)	(190,709)	(740,552)	(1,080,469)	(3,172,517)	(317,370)	(865,897)	(1,445,479)	1,727,038	(4,255,184)	(1,082,667)	(541,468)	(881,568)	(943,358)	(792,528)
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	1,216,890	79,606	183,992	(953,292)	1,962,896	1,834,140	1,752,747	1,679,790
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	1,216,890	79,606	183,992	(953,292)	1,962,896	1,834,140	1,752,747	1,679,790
83		NET INCOME AFTER TRANSFERS	672,148	477,546	986,128	387,297	843,981	(2,035,233)	(317,370)	1,058,553	(228,589)	1,806,644	(4,071,192)	(2,035,959)	1,421,428	952,572	809,389	887,262
85		ENDING FUND BALANCE	3,077,556	3,555,101	4,541,229	4,928,526	5,772,507	3,737,274			5,543,917		1,472,725		2,894,153	3,846,725	4,656,114	5,543,376

V		W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND	
2	NOTES	
3		
51	PROFESSIONAL SERVICES	
52	CIP PHASE 2 - 5 DRAINAGE	FY21 includes \$2.9 million drainage outfall project (funded with bond issue) and \$200,000 to elevate and improve the Waterway Blvd multi-use path as part of the drainage project. Also includes \$20k for feasibility study and cost study related to path.
53	CAPITAL OUTLAY	FY21 incl 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 Incls \$250,000 for a comprehensive drainage plan. FY23-25 incls \$250,000 for small drainage projects (another \$250,000/yr incl in Muni Atax Fund). Also \$70,000/year annual drainage contingency.
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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
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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 incls repl HVAC (\$12k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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78	TRANSFERS	
79	OPERATING TRANSFERS IN	FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
80	OPERATING TRANSFERS OUT	
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	823,823	(250,467)	787,500	(286,790)	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)	-	(525,300)	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	1,221,323	(414,767)	829,500	(806,590)	1,782,855	1,825,150	1,868,517	1,912,986
12	% Increase/(Decrease) from Prior Y		20%	-2%	2%	2%	4%	3%				-23%	-32%		115%	2%	2%	2%
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	-	-	-	-	-	-	-	-

CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND

NOTES

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. Assumes approx 20% decline in FY20 and 25% in FY21 due to Covid19.
7	COUNTY ACC. FEE REVENUE	Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume normal activity resumes in FY22.
8	GRANT INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		

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		

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 incl PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		

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 incl PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
47		
48		

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

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U	
1	FINAL	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	
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	
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	(14,946)	658,774	(554,633)	119,086	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)	(492,026)	(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)	(492,026)	(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	(473,648)	658,774	(846,084)	286,337	729,893	205,050	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			1,148,399		302,314		1,032,208	1,237,258	1,624,766	2,101,367	

V		W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
2	NOTES	
3		
57	CAPITAL OUTLAY	Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
58	DRAINAGE	FY21 incl \$500k rebudget of high impact proj (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
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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
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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		
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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.
96		
97		
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99		
100		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	559,500	(252,140)	615,860	(195,780)	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	577,500	(250,940)	639,860	(188,580)	970,106	990,264	1,010,863	1,031,915
10		% Increase/(Decrease) from Prior Y	11%	2%	7%	5%	3%	1%			-30%		11%		52%	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	-	-	(175,000)	235,000	60,000	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	25,000	(185,000)	275,000	65,000	73,200	59,800	49,400	44,400
29		% Increase/(Decrease) from Prior Y	17%	-44%	-16%	133%	-53%	562%			-21%		1000%		-73%	-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)	193,800	-	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)	502,088	204,288	265,300	284,300	295,100	268,600
37		% Increase/(Decrease) from Prior Y	23%	-28%	-3%	50%	38%	98%			13%		195%		-47%	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																		

CITY OF ISLE OF PALMS HOSPITALITY TAX FUND

NOTES

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 declines in FY20 and FY21 due to Covid19.

7 SALE OF ASSETS

8 INTEREST INCOME

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.

18 POLICE

19 NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed

20 PROFESSIONAL SERVICES

21 CAPITAL OUTLAY FY21 incl 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 per

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 incl \$10,000 to repl "jaws of life" equip and \$75,000 for 25% for both the Fire pumper and 95' Ladder truck reburishments (\$75,000 and \$150,000). Forecast periods = 10% of Fire Dept 10-yr cap plan.

31 PUBLIC WORKS

32 MAINT & SERVICE CONTRACTS City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the 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 incl 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

39 BUILDING

40 PRINT AND OFFICE SUPPLIES

41 BANK SERVICE CHARGES

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).

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	413,292	(333,402)	1,057,670	310,976	551,156	575,518	574,411	557,991
57	% Increase/(Decrease) from Prior Year		-2%	-16%	-23%	38%	10%	107%			15%		156%		-48%	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	164,208	82,462	(417,810)	(499,556)	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	(65,622)	82,462	(636,359)	(488,275)	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			1,012,152		375,793		567,451	745,814	936,428	1,154,681

1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
2	NOTES	
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	FINAL	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
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	961,938	(309,082)	972,204	(298,816)	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	443,967	(143,133)	448,713	(138,387)	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	1,432,905	(460,775)	1,459,918	(433,763)	2,182,413	2,227,032	2,272,597	2,319,131
12	% Increase/(Decrease) from Prior Y		2%	3%	3%	4%	8%	-2%				-26%	2%		49%	2%	2%	2%
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	441,041	(172,059)	474,713	(138,387)	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	493,641	(222,059)	519,813	(195,887)	789,930	803,457	817,254	831,327
25	% Increase/(Decrease) from Prior Y		6%	-7%	8%	3%	7%	6%				-27%	5%		52%	2%	2%	2%
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%
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	309,980	(366,020)	473,020	(202,980)	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	401,895	(378,841)	564,935	(215,801)	158,315	131,515	110,715	100,715
44	% Increase/(Decrease) from Prior Y		-54%	260%	14%	-28%	-10%	1055%				495%	41%		-72%	-17%	-16%	-9%

CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND

NOTES

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 reduced revenue in FY20 and 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 reduced revenue in FY20 and FY21 due to Covid19.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	

14 GENERAL GOVERNMENT

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	Provision 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

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 split 50% with Fire Dept.
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	FY21 incl 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.

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 incl repl (1) personal watercraft (\$14,000), replace (1) ATV (\$18,000), 25% of both Fire pumper and 95' ladder truck reburb (\$75,000 and \$150,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	1,463,396	(928,420)	1,655,648	(736,168)	1,234,265	1,283,734	1,288,877	1,362,898
77	% Increase/(Decrease) from Prior Y		-1%	-4%	21%	28%	-4%	78%			9%		13%		-25%	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	(30,490)	467,646	(195,730)	302,406	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)	(465,425)	(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)	(465,425)	(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	(309,203)	467,646	(779,416)	(2,567)	303,980	477,873	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			1,503,831		724,415		1,028,396	1,506,269	2,018,769	2,497,755

CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND

NOTES

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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 incl 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.
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54	RECREATION	
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY21 incl 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 cleaning and maintenance, \$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.
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	FY20-FY24 incl 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. FY22-25 incl \$50,000 for Marina maintenance.
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	823,823	(250,467)	787,500	(286,790)	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	868,823	(230,667)	832,500	(266,990)	1,228,964	1,254,961	1,281,548	1,308,742
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
30		NET INCOME BEFORE TRANSFERS	170,907	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	818,823	203,475	538,106	(77,242)	1,053,964	1,039,709	366,548	1,093,742
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		NET INCOME AFTER TRANSFERS	325,028	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	818,823	203,475	538,106	(77,242)	1,053,964	1,039,709	366,548	1,093,742
42		ENDING FUND BALANCE	820,783	1,704,914	2,621,592	1,538,654	2,619,767	3,235,115			3,438,591		3,976,697		5,030,661	6,070,370	6,436,918	7,530,660

	V	W
1	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET	
2	NOTES	
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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 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.
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28		
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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		
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL EXPENDITURES		-	8,601	202,524	355,757	26,341	10,000	76,318	40,263	39,397	29,397	10,000	-	10,000	10,000	10,000	10,000
19	% Increase/(Decrease) from Prior Y		-100%	#DIV/0!	2255%	76%	-93%	-62%			50%		-75%					
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	10,603	(21,397)	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			2,608,981		2,650,981		2,695,581	2,742,911	2,793,107	2,846,313
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 & EQUIPMEN	-	-	-	-	-	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

CITY OF ISLE OF PALMS ALL OTHER FUNDS

NOTES

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5	DISASTER RECOVERY FUND REVENUES
6	GRANT INCOME
7	MISCELLANEOUS
8	INTEREST INCOME
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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	
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31	FIRE DEPARTMENT 1% REVENUES
32	VFD 1% REBATE
33	INTEREST INCOME
34	
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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
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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%							
58	FEDERAL & STATE NARCOTICS EXPENDITURES																	
59	61-4320.5013	BANK SERVICE CHARGES	39	41	46	12	-	-	-	-	-	-	-	-	-	-	-	-
60	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	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'	-	-	-	-	-	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%							
70	FED & STATE NARCOTICS NET INC		(76)	(12,117)	(1,052)	(10,111)	1,244	-	(4,386)	(4,773)	(4,386)	(4,386)	-	-	-	-	-	-
72	ENDING FUND BALANCE		26,421	14,305	13,253	3,141	4,386	4,386			(0)	(0)	-	-	-	-	-	-
75	VICTIMS FUND REVENUES																	
76	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
77	64-3500.4505	INTEREST	2	2	2	0	-	3	-	-	3	-	3	-	3	3	3	3
78	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
79	% Increase/(Decrease) from Prior Y		44%	42%	-46%	-9%	-4%	8%			-46%		-21%		67%			
81	VICTIMS FUND EXPENDITURES																	
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	21	27	67	371	-	200	8	-	200	-	200	-	200	200	200	200
83	64-4420.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
84	64-4420.5014	MEMBERSHIP AND DUES	60	10	60	-	50	50	25	25	50	-	50	-	50	50	50	50
85	64-4420.5021	TELEPHONE/CABLE	568	490	660	507	577	800	390	616	800	-	800	-	800	800	800	800
86	64-4420.5041	UNIFORMS	-	-	373	-	-	-	-	-	-	-	-	-	-	-	-	-
87	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
88	64-4420.5079	MISCELLANEOUS	-	-	-	-	-	-	3,314	3,314	-	-	-	-	-	-	-	-
89	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
90	% Increase/(Decrease) from Prior Y		-73%	14%	156%	-49%	22%	21%			21%							
92	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
94	60-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	12,921	-	-	12,921	-	-	-	-	-	-	-	-
95	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)
97	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
99	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

CITY OF ISLE OF PALMS ALL OTHER FUNDS

NOTES

1	
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51	FEDERAL & STATE NARCOTICS REVENUES
52	INTEREST
53	SALE OF ASSETS
54	INTEREST
55	
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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	
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75	VICTIMS FUND REVENUES
76	COURT ASSESSMENTS FOR VICTIMS Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume normal activity resumes in FY22.
77	INTEREST
78	
79	
80	
81	VICTIMS FUND EXPENDITURES
82	PRINT AND OFFICE SUPPLIES
83	BANK SERVICE CHARGES
84	MEMBERSHIP AND DUES
85	TELEPHONE/CABLE Replace Victims Advocate phone in FY20
86	UNIFORMS
87	EMPLOYEE TRAINING
88	
89	
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95	OPERATING TRANSFERS OUT Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
96	
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
100																		
101		AISLE OF PALMS FUND REVENUES																
102	66-3500.4501	MISCELLANEOUS REVENUE	630	2,850	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-
103																		
104		TOTAL REVENUES	630	2,850	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-
105		% Increase/(Decrease) from Prior Y	-55%	352%	-65%	248%	-100%											
106																		
107		AISLE OF PALMS FUND EXPENDITURES																
108	66-4120.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
109	66-4120.5026	MAINT & SERVICE CONTRACTS	-	-	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-
110	66-4120.5077	PROGRAMS/SPONSORSHIPS	420	2,058	1,144	-	-	-	-	-	-	-	-	-	-	-	-	-
111	66-4120.5085	CAPITAL OUTLAY	-	-	-	18,372	-	-	-	-	-	-	-	-	-	-	-	-
112		TOTAL EXPENDITURES	459	2,099	7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-
113		% Increase/(Decrease) from Prior Y	-48%	357%	278%	132%	-100%	-100%			-100%							
114																		
115		AISLE OF PALMS FUND NET INCOME	171	751	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-
116																		
117		ENDING FUND BALANCE	21,137	21,888	14,938	0	0	0			0		0		0	0	0	0
118																		
119																		
120																		
121																		
122		RECREATION BUILDING FUND REVENUES																
123	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
124	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
125		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
126		% Increase/(Decrease) from Prior Y	46%	-9%	3%	-9%	22%	-9%			-10%		8%					
127																		
128		RECREATION BUILDING FUND EXPENDITURES																
129	68-4820.5013	BANK SERVICE CHARGES	39	41	46	16	-	-	-	-	-	-	-	-	-	-	-	-
130	68-4820.5026	MAINT & SERVICE CONTRACTS	47,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	12,237	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5085	CAPITAL OUTLAY	-	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-
133	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
134		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
135		% Increase/(Decrease) from Prior Y	1527%	-83%	102%	27%	-42%	13%			13%							
136																		
137	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
138																		
139		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
140																		
141		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

CITY OF ISLE OF PALMS ALL OTHER FUNDS

NOTES

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

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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 INCOM	166,648	164,200	167,408	169,929	173,766	161,355	123,628	176,026	137,556	(23,799)	179,852	18,497	183,449	187,118	190,860	194,678
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	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	281,286	(148,790)	297,246	(132,830)	353,596	410,093	416,742	423,545
15	% Increase/(Decrease) from Prior Y		-1%	1%	8%	-5%	6%	0%			-35%		6%		19%	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	-	-	-	-
40	90-6420.5030	DEPRECIATION	84,185	84,185	84,809	94,648	121,820	95,000	63,649	121,820	121,820	26,820	236,820	141,820	236,820	236,820	236,820	236,820
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	177,820	26,820	631,020	480,020	298,124	299,250	300,399	301,570
46	% Increase/(Decrease) from Prior Y		-6%	14%	6%	-9%	44%	-34%			-22%		255%		-53%	0%	0%	0%
47																		

44 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 INCO 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).	
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		
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	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	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
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%
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%
64		TOTAL MARINA EXPENSES	278,580	358,038	342,920	290,628	318,510	399,223	266,132	352,912	237,040	(162,183)	1,105,203	705,980	526,429	521,432	516,202	510,730
65		% Increase/(Decrease) from Prior Y	-20%	29%	-4%	-15%	10%	25%			-26%		366%		-52%	-1%	-1%	-1%
67		NET INCOME BEFORE TRANSFERS	113,887	39,986	85,647	117,728	113,078	30,853	(17,341)	79,079	44,246	13,393	(807,957)	(838,810)	(172,833)	(111,338)	(99,460)	(87,185)
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	266,450	266,450	266,450
72		NET INCOME AFTER TRANSFERS	270,313	307,986	368,072	553,904	530,991	104,353	(17,341)	496,992	117,746	13,393	(591,507)	(695,860)	93,617	155,112	166,990	179,265
74		ENDING NET POSITION	4,869,810	5,177,796	5,545,868	6,099,772	6,630,764	6,735,116			6,748,510		6,157,003		6,250,620	6,405,731	6,572,721	6,751,986
75		ENDING CASH BALANCE	490,016	481,849	685,611	749,097	594,738				738,207		568,530		743,567	973,433	1,208,245	1,448,122
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>							
80		CASH BALANCE	490,016	481,849	685,611	749,096												
81		ESTIMATE FUTURE CASH BALANCES:																
82		BEGINNING CASH									594,738		738,207		568,530	743,567	973,433	1,208,245
83		ADD NET INCOME									44,246		(807,957)		(172,833)	(111,338)	(99,460)	(87,185)
84		ADD TRANSFERS IN									73,500		216,450		266,450	266,450	266,450	266,450
85		ADD NON-CASH DEPRECIATION									133,070		248,070		248,070	248,070	248,070	248,070
86		ADD DEBT PROCEEDS											3,209,000					
87		LESS CAPITAL ADDITIONS NOT IN EXPENSE (REPLACE UNDERGROUND STORAGE TANKS, DOCK DESIGN)									(107,347)							
88		LESS CAPITAL ADDS NOT IN EXPENSE (DOCK REPLACEMENT PER ATM CONCEPT 1)											(2,875,000)					
89		LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE											(160,240)		(166,650)	(173,316)	(180,248)	(187,458)
90		ENDING CASH									738,207		568,530		743,567	973,433	1,208,245	1,448,122
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.																

CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET

NOTES

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.

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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).

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	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	FINAL											
4				<i>Proposed Funding Source</i>								
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	<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</i>	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	FINAL											
4				<i>Proposed Funding Source</i>								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/Rec Build Fund	Marina Fund	Total Budget All Funds
6		Department		Fund	Projects	Tax	Tax	Tax				
7		Requests										
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				100,000
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	-	-	-	2,233,727
39												
40	Facilities Maintenance											
41	<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 for PSB in FY21 since repair will be in progress.</i>											-
42												
43												
44												
45	Grand Total Police Department	2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,233,727
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	FINAL											
4				<i>Proposed Funding Source</i>								
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 <i>(cost to refurb - no debt issued)</i>	300,000			150,000		75,000	75,000				300,000
53	Refurbish 95' Ladder Truck (Rebudget from FY20)	600,000			300,000		150,000	150,000				600,000
54	Vehicle Radio Replacements	25,000			25,000							25,000
55	Replace (1) personal watercraft (3 year rotation)	14,000						14,000				14,000
56	Repl (2) all terrain veh (ATVs) for beach patrol/missions (3 yr rotation)	18,000						18,000				18,000
57	Cutters, spreader, hose and pump for "jaws of life" equip	10,000					10,000					10,000
58	50% of Public Safety Building repair (Trident estimate +15%)	1,951,727			1,519,687	216,020		216,020				1,951,727
59												
60		2,918,727		-	1,994,687	216,020	235,000	473,020	-	-	-	2,918,727
61												
62	Facilities Maintenance											
63	<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</i>	49,076			49,076							49,076
64												
65		49,076		-	49,076	-	-	-	-	-	-	49,076
66					-							
67												
68	Grand Total Fire Department	2,967,803		-	2,043,763	216,020	235,000	473,020	-	-	-	2,967,803
69												
70												
71												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
72	Public Works Department											
73												
74	Capital Purchases											
75	Replace 2003 Mack Flatbed (PW 21)	120,000			40,000		40,000	40,000				120,000
76												
77		120,000		-	40,000	-	40,000	40,000	-	-	-	120,000
78												
79	Facilities Maintenance											
80	<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.</i>	12,607			12,607							12,607
81		12,607		-	12,607	-	-	-	-	-	-	12,607
82												
83	Drainage											
84	General drainage contingency for small projects	70,000			70,000							70,000
85	Repeat drainage work based on 3-year maintenance rotation	198,288				198,288						198,288
86	Small drainage projects as prioritized by Thomas & Hutton	500,000				500,000						500,000
87	Comprehensive Drainage Plan	250,000			250,000							250,000
88	Phase 3 Drainage construction incl Waterway Blvd multi-use path	3,120,000			3,120,000							3,120,000
89												
90		4,138,288		-	3,440,000	698,288	-	-	-	-	-	4,138,288
91												
92												
93	Grand Total Public Works Department	4,270,895		-	3,492,607	698,288	40,000	40,000	-	-	-	4,270,895
94												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
95	Building Department											
96												
97	Capital Purchases											
98												
99	Facilities Maintenance											
100	<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</i>	12,163			12,163							12,163
101												
102	Grand Total Building Department	12,163		-	12,163	-	-	-	-	-	-	12,163
103												
104												
105	Recreation Department											
106												
107	Capital Outlay											
108	Add/Repl playground or outside scoreboard equip (only with failure)	5,000						5,000				5,000
109	Replace HVAC as needed (approx 15 total units)	12,000			12,000							12,000
110												
111												
112	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
113												
114												
115												
116	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
117												
118	Capital Purchases											
119	Replace/repair/add dune walkovers (approx 57 accesses)	120,000							120,000			120,000
120	Replace sections of white fencing around parking lots	-				-						-
121	Mobi Mat material to stabilize sand beach accesses	-							-			-
122		120,000		-	-	-	-	-	120,000	-	-	120,000
123												
124	Facilities Maintenance											
125	<i>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</i>	20,000						20,000				20,000
126												
127	Assign Fund Balance for Future Expenditures											
128	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
129												
130												
131	Grand Total Front Beach	215,000		-	-	25,000	25,000	45,000	120,000	-	-	215,000
132												
133												
134	Breach Inlet Boat Ramp											
135												
136		-				-						-
137	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
138												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
139	Beach Restoration and Monitoring											
140												
141	Update Beach Management Plan	40,000							40,000			40,000
142	Feasibility Study - Breach Inlet Project	35,000							35,000			35,000
143	Required post project monitoring (years 2-5 per CSE contract)	39,394							39,394			39,394
144	Ongoing monitoring of shoreline	35,000							35,000			35,000
145												
147	Grand Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
148												
149	Isle of Palms Marina											
150												
151	Capital Purchases											
152	Marina dock construction	2,875,000									2,875,000	2,875,000
153												
154												
155		2,875,000		-	-	-	-	-	-	-	2,875,000	2,875,000
156												
157	Facilities Maintenance											
158	<i>Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.</i>	54,003									54,003	54,003
159	Re-coat marina bulkhead	334,000									334,000	334,000
160												
161		388,003		-	-	-	-	-	-	-	388,003	388,003
162												
163												
164	Grand Total Marina	3,263,003		-	-	-	-	-	-	-	3,263,003	3,263,003
165												
166												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
167	Bonded Debt Service- Principal & Interest											
168												
169	2003 Rec Expansion GO Bond - principal	210,000		126,000		84,000						210,000
170	2003 Rec Expansion GO Bond - interest	10,584		6,350		4,234						10,584
171	2006 Fire Station #2 GO Bond - principal	215,000		86,000			129,000					215,000
172	2006 Fire Station #2 GO Bond - interest	27,636		11,054			16,582					27,636
173	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
174	2008 Public Safety Building GO Bond - interest	132,480		132,480								132,480
175	2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	78,073						78,073				78,073
176	2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	13,841						13,841				13,841
177	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 3%)	165,990		165,990								165,990
178	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 3%)	94,860		94,860								94,860
179	2021 Marina Dock Replacement Bond - principal (15 Yrs @ 4%)	160,240						120,180			40,060	160,240
180	2021 Marina Dock Replacement Bond - interest (15 Yrs @ 4%)	128,360						96,270			32,090	128,360
181												
182	Debt Totals by Year	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
183				62%	0%	5%	9%	19%	0%	0%	4%	100%
184												
185												
186	SUMMARY BY CATEGORY											
187												
188	Total Capital Items	8,579,454		-	3,947,374	432,040	380,000	825,040	120,000	-	2,875,000	8,579,454
189	Total Facility Maintenance	494,012		-	86,009	-	-	20,000	-	-	388,003	494,012
190	Total Drainage	4,138,288		-	3,440,000	698,288	-	-	-	-	-	4,138,288
191	Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
192	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
193	Total Bond and Loan Payments	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
194	Total all expenditures and Fund Bal assignments on this schedule	15,048,213		997,735	7,473,383	1,243,562	550,582	1,178,405	269,394	-	3,335,153	15,048,213
195	Percentage of Total by Fund			7%	50%	8%	4%	8%	2%	0%	22%	100%

	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	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
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	FINAL	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													

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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	FINAL	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	Refurbish 95' Ladder Truck (Rebudget from FY20)	600,000										
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	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	2,918,727		332,000	198,000	94,000	44,000	116,000	811,500	81,000	64,000	111,000
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	2,967,804		426,305	292,305	188,305	138,305	304,610	1,000,110	269,610	252,610	299,610

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1	City of Isle of Palms 10-Year Capital Plan												
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3	FINAL	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) <i>(repl in approx FY33)</i>											
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	3,120,000		-	-	-	-	-	-	-	-	-
148		Subtotal Drainage	4,138,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
154		Grand Total Public Works Department	4,270,895		284,645	972,145	1,093,895	817,645	1,071,753	910,503	1,089,253	779,753	831,503
155													

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1	City of Isle of Palms 10-Year Capital Plan												
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3	FINAL	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	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	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	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	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 (<i>defer to FY23</i>)			29,000								
177		Replace Toro Groomer (<i>defer to FY22</i>)		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 (<i>defer to FY22</i>)		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	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													

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1	City of Isle of Palms 10-Year Capital Plan												
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3	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet		FY 21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
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 <i>(defer to FY23)</i>			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		<i>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.</i>											
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													

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3	FINAL	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	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	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	20,000
240		Subtotal Facilities Maintenance	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	75,000
244		Subtotal Assignment of Fund Balance	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													

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3	FINAL	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	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		Subtotal	388,003		54,003	54,003	54,003	54,003	105,006	105,006	105,006	105,006	105,006
282													
283		Assign Fund Balance for Future Expenditures											
284		<i>-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.</i>											
285		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
286													
287		Grand Total Marina	3,263,003		54,003	54,003	54,003	54,003	155,006	105,006	105,006	105,006	105,006
288													
289													
290													

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3	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
7													
8													
291	Bonded Debt Service- Principal & Interest												
292													
293	2003 Rec Expansion GO Bond - principal		210,000		210,000	210,000							
294	2003 Rec Expansion GO Bond - interest		10,584		7,056	3,528							
295	2006 Fire Station #2 GO Bond - principal		215,000		225,000	240,000	250,000	265,000	275,000				
296	2006 Fire Station #2 GO Bond - interest		27,636		23,594	19,364	14,852	10,152	5,170				
297	2008 Public Safety Building GO Bond - principal		375,000		375,000	375,000	375,000	375,000	425,000	450,000	450,000		
298	2008 Public Safety Building GO Bond - interest		132,480		116,955	101,430	85,905	70,380	54,855	37,260	18,630		
299	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	
300	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	
301	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
302	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
303	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
304	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
305													
306	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
307													
308			997,735		982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850
309	SUMMARY BY CATEGORY												
310													
311	Total Capital Items		8,579,454		747,000	1,016,000	1,010,000	851,000	2,109,000	1,644,500	1,297,000	4,265,000	544,000
312	Total Facility Maintenance		494,013		250,470	250,470	250,470	250,470	477,940	477,940	477,940	477,940	477,940
313	Total Drainage		4,138,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
314	Total Beach Maintenance		149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
315	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
316	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
317	Total all expenditures on this schedule		15,048,214		2,963,478	3,761,947	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 Millage Rate Table

CURRENT ISLE OF PALMS MILLAGE					INCREASE DEBT SERVICE MILLAGE BY APPROX 1.3 MILLS TO FUND DRAINAGE PHASE 3 ANNUAL DEBT SERVICE				TAXPAYER'S INCREASE	
Operating Millage Rate =					Operating Millage Rate =					
Debt Service Millage Rate					Debt Service Millage Rate					
Total IOP Millage Rate					Total IOP Millage Rate					
Local Option Sales Tax Credit Factor					Local Option Sales Tax Credit Factor					
Appraised Value	Primary Residences Assessed at 4%			2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%			2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/Commercial
	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident			Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident				
250,000	247.00	(50.00)	197.00	370.50	260.00	(50.00)	210.00	390.00	13.00	19.50
300,000	296.40	(60.00)	236.40	444.60	312.00	(60.00)	252.00	468.00	15.60	23.40
350,000	345.80	(70.00)	275.80	518.70	364.00	(70.00)	294.00	546.00	18.20	27.30
400,000	395.20	(80.00)	315.20	592.80	416.00	(80.00)	336.00	624.00	20.80	31.20
500,000	494.00	(100.00)	394.00	741.00	520.00	(100.00)	420.00	780.00	26.00	39.00
600,000	592.80	(120.00)	472.80	889.20	624.00	(120.00)	504.00	936.00	31.20	46.80
700,000	691.60	(140.00)	551.60	1,037.40	728.00	(140.00)	588.00	1,092.00	36.40	54.60
900,000	889.20	(180.00)	709.20	1,333.80	936.00	(180.00)	756.00	1,404.00	46.80	70.20
1,000,000	988.00	(200.00)	788.00	1,482.00	1,040.00	(200.00)	840.00	1,560.00	52.00	78.00
1,250,000	1,235.00	(250.00)	985.00	1,852.50	1,300.00	(250.00)	1,050.00	1,950.00	65.00	97.50
1,500,000	1,482.00	(300.00)	1,182.00	2,223.00	1,560.00	(300.00)	1,260.00	2,340.00	78.00	117.00
1,750,000	1,729.00	(350.00)	1,379.00	2,593.50	1,820.00	(350.00)	1,470.00	2,730.00	91.00	136.50
2,000,000	1,976.00	(400.00)	1,576.00	2,964.00	2,080.00	(400.00)	1,680.00	3,120.00	104.00	156.00
2,500,000	2,470.00	(500.00)	1,970.00	3,705.00	2,600.00	(500.00)	2,100.00	3,900.00	130.00	195.00
3,000,000	2,964.00	(600.00)	2,364.00	4,446.00	3,120.00	(600.00)	2,520.00	4,680.00	156.00	234.00
3,500,000	3,458.00	(700.00)	2,758.00	5,187.00	3,640.00	(700.00)	2,940.00	5,460.00	182.00	273.00
4,000,000	3,952.00	(800.00)	3,152.00	5,928.00	4,160.00	(800.00)	3,360.00	6,240.00	208.00	312.00
4,500,000	4,446.00	(900.00)	3,546.00	6,669.00	4,680.00	(900.00)	3,780.00	7,020.00	234.00	351.00
5,000,000	4,940.00	(1,000.00)	3,940.00	7,410.00	5,200.00	(1,000.00)	4,200.00	7,800.00	260.00	390.00

APPROXIMATE ANNUAL PROJECTED ADDITIONAL REVENUE TO THE CITY FROM A 1.3 MILL TAX INCREASE = \$261,000

FY19 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.0509

Mt Pleasant = 0.04100

Folly Beach = 0.0369

**City of Isle of Palms
FY21 Budget
FINAL**

Page #s

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Ratified 6/23/20

City of Isle of Palms
FY21 BUDGET
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$2,482,000 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 in the short term.
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	\$3,120,000 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	Funded 50% from Capital Projects Fund and 50% from Tourism Funds
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.
13	\$184,000 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects
14	\$600,000 to refurbish 95' Fire Ladder Truck	Rebudget from FY20. Delivery is not expected until July or August of 2020. Funded 50% from Capital Projects Fund and 50% from Tourism funds.

	A	B	I	J	M	O	P
1	CITY OF ISLE OF PALMS FY21 BUDGET						
2	SUMMARY OF PERSONNEL COSTS AND FTES						
3							
4	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD
5							
6							
7							
8							
9	TOTAL GENERAL FUND EXPENDITURES		10,467,611	11,328,081	10,747,867	11,356,115	28,034
10	TOTAL CITY WIDE EXPENDITURES		16,002,358	22,214,057	16,725,468	24,560,397	2,346,340
11			-	-	-	-	-
12	SALARIES & WAGES		4,650,137	4,905,693	4,639,693	4,678,565	(227,128)
13	OVERTIME		482,531	451,667	551,393	460,077	8,410
14	PARTTIME		325,639	360,400	271,422	339,340	(21,060)
15	SUBTOTAL SALARIES & WAGES		5,458,306	5,717,760	5,462,508	5,477,982	(239,778)
16	% INCREASE FROM PRIOR YEAR		-1.8%	4.8%	0.1%	-4.2%	
17	% OF TOTAL GENERAL FUND EXPENDITURES		52%	50%	51%	48%	
18	% OF CITY WIDE EXPENDITURES		34%	26%	33%	22%	
19							
20	FICA		406,343	437,409	417,882	419,066	(18,343)
21	RETIREMENT		795,310	927,448	926,979	945,314	17,866
22	GROUP HEALTH		782,482	877,446	819,446	858,291	(19,155)
23	WORKERS COMP		182,209	219,825	230,703	210,557	(9,268)
24	UNEMPLOYMENT		-	-	-	-	-
25	SUBTOTAL FRINGES		2,166,344	2,462,128	2,395,009	2,433,228	(28,900)
26	% INCREASE FROM PRIOR YEAR		3%	14%	11%	-1%	
27	% OF SALARIES & WAGES		40%	43%	44%	44%	
28	% OF TOTAL GENERAL FUND EXPENDITURES		21%	22%	22%	21%	
29	% OF CITY WIDE EXPENDITURES		14%	11%	14%	10%	
30							
31	TOTAL PERSONNEL COSTS		7,624,650	8,179,888	7,857,517	7,911,210	(268,678)
32	% INCREASE FROM PRIOR YEAR		-1%	7%	3%	-3%	
33	% OF TOTAL GENERAL FUND EXPENDITURES		73%	72%	73%	70%	
34	% OF CITY WIDE EXPENDITURES		48%	37%	47%	32%	
35							
36	# OF FULL-TIME EMPLOYEES		92	92	91	91	
37	SALARY & WAGES FTE*		55,790	58,232	57,045	56,469	
38	FRINGE FTE*		22,281	25,384	25,022	25,317	
39	TOTAL (FULLY LOADED) FTE*		78,071	83,616	82,067	81,786	(1,831)
40	% INCREASE FROM FY20 BUDGET						-2%

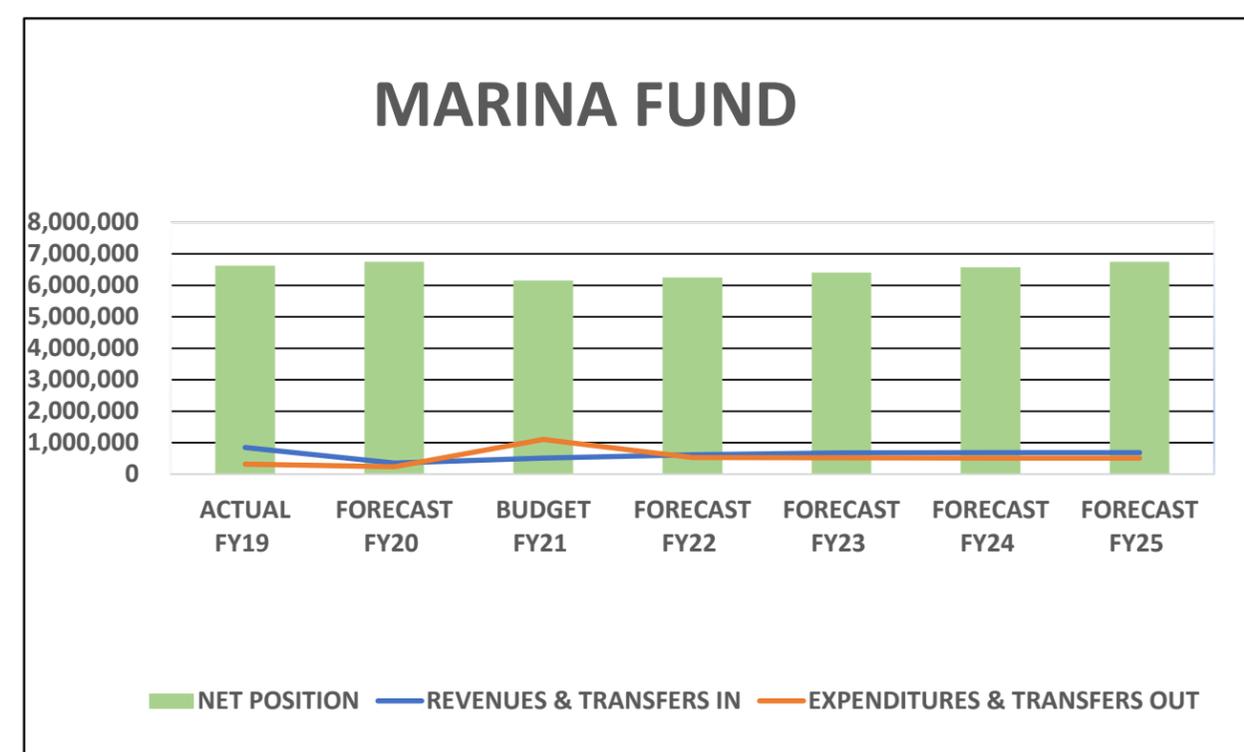
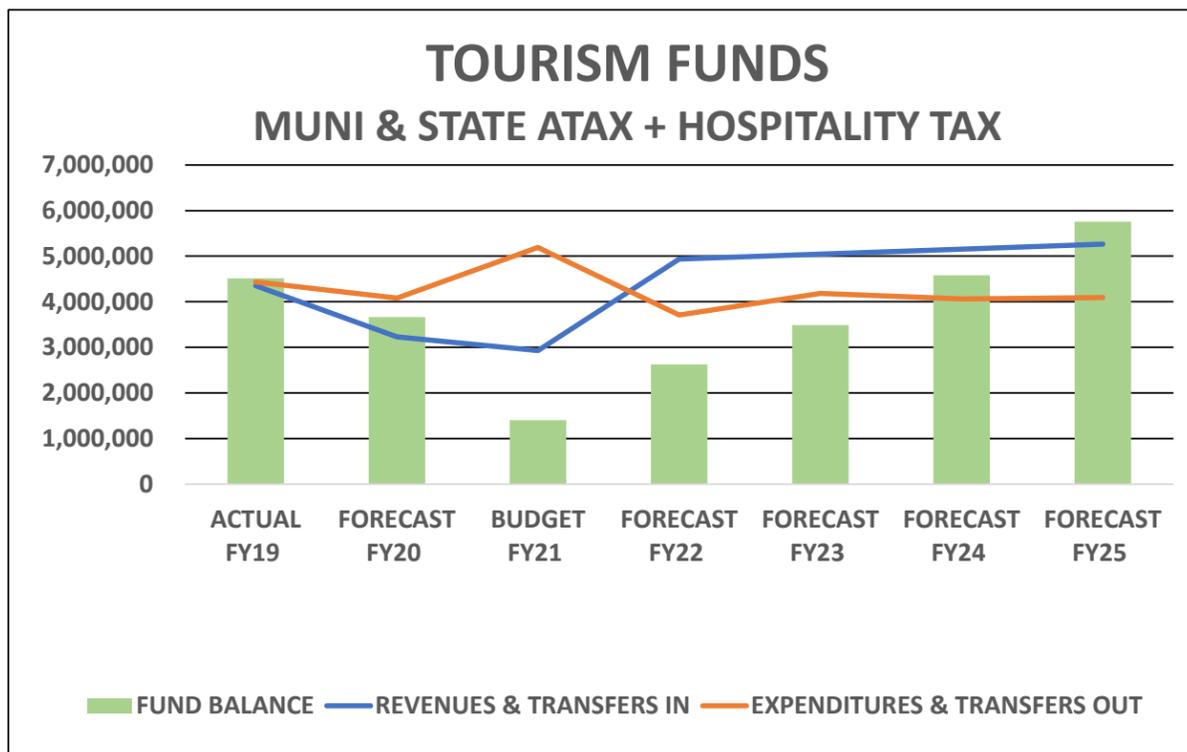
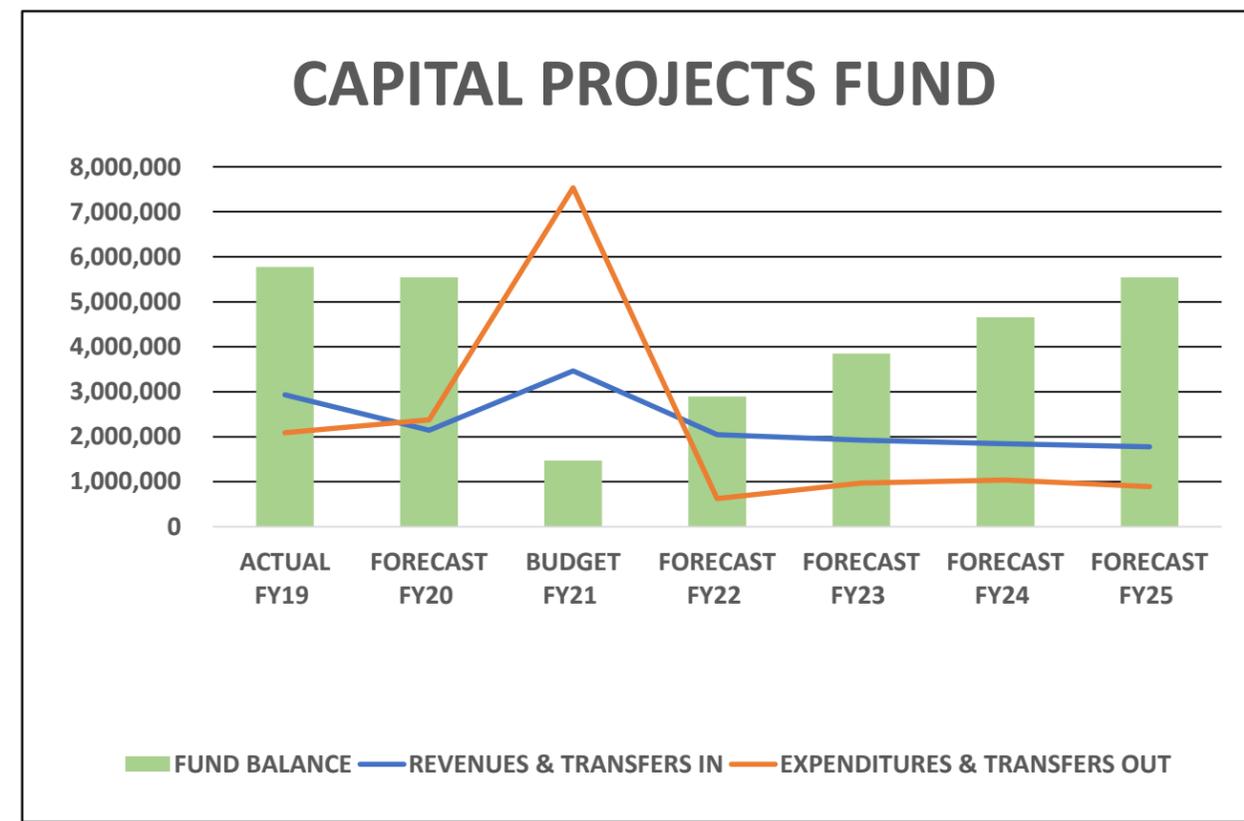
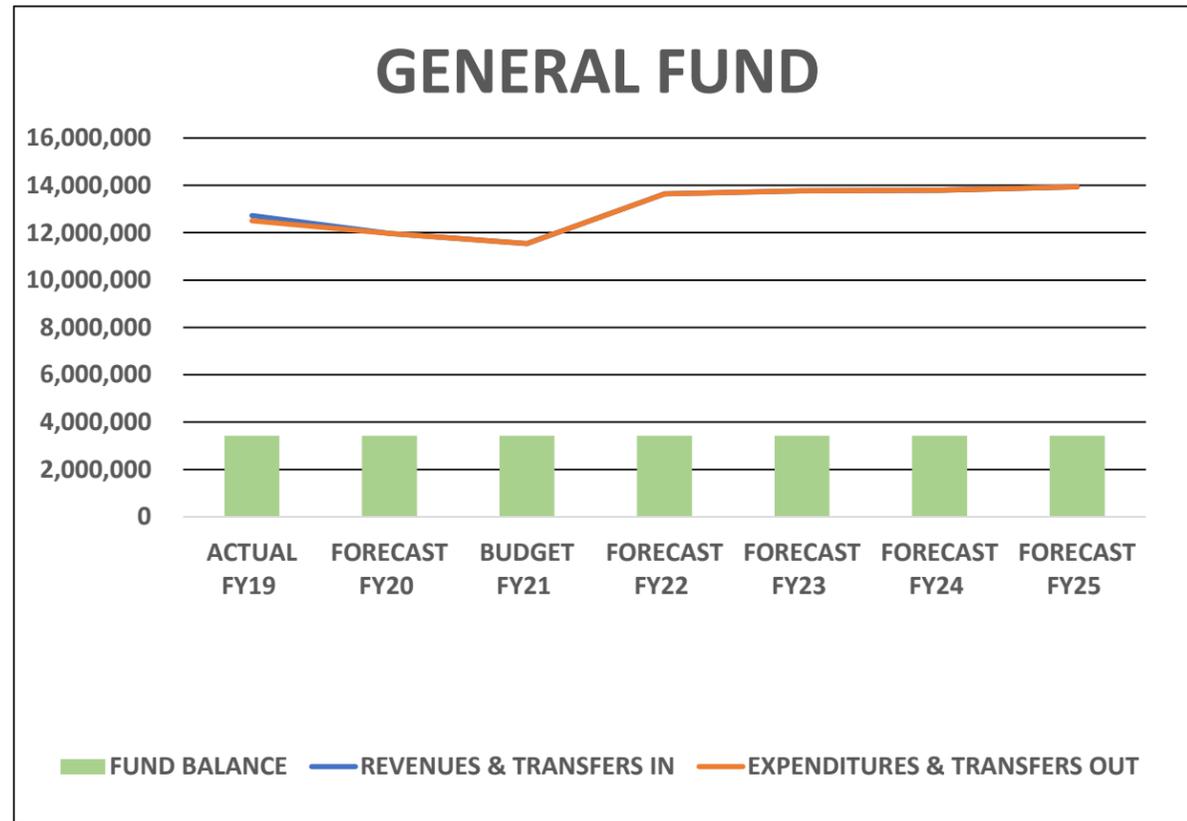
CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - SUMMARY OF ALL FUNDS WITH FORECAST TOTALS FOR FY22-25

Fund Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
10 GENERAL FUND										
	REVENUES	11,493,760	11,567,620	11,071,012	10,662,871	(904,749)	12,737,084	12,844,736	12,836,218	12,956,234
	EXPENDITURES	10,467,611	11,328,081	10,747,867	11,356,115	28,034	11,676,006	11,937,979	12,037,442	12,258,065
	TRANSFERS IN	1,226,087	897,745	893,745	877,236	(20,509)	901,818	927,383	953,971	981,622
	TRANSFERS OUT	(2,037,371)	(1,137,284)	(1,216,890)	(183,992)	953,292	(1,962,896)	(1,834,140)	(1,752,747)	(1,679,790)
	NET	214,865	0	(0)	0	(0)	0	0	(0)	(0)
20 CAPITAL PROJECTS FUND										
	REVENUES	1,006,155	1,211,700	928,267	3,280,000	2,068,300	84,000	88,200	92,610	97,241
	EXPENDITURES	2,086,624	4,384,217	2,373,746	7,535,184	3,150,967	625,468	969,768	1,035,968	889,768
	TRANSFERS IN	1,924,450	1,137,284	1,216,890	183,992	(953,292)	1,962,896	1,834,140	1,752,747	1,679,790
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	843,981	(2,035,233)	(228,589)	(4,071,192)	(2,035,959)	1,421,428	952,572	809,389	887,262
30 MUNICIPAL ACCOM TAX FUND										
	REVENUES	1,594,725	1,636,090	1,221,323	829,500	(806,590)	1,782,855	1,825,150	1,868,517	1,912,986
	EXPENDITURES	1,081,591	2,309,809	1,236,269	1,384,134	(925,676)	756,152	1,128,074	977,646	921,231
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	(607,582)	(458,702)	(458,702)	(291,451)	167,251	(296,809)	(492,026)	(503,363)	(515,154)
	NET	(94,448)	(1,132,421)	(473,648)	(846,084)	286,337	729,893	205,050	387,508	476,601
35 HOSPITALITY TAX FUND										
	REVENUES	820,369	828,440	577,500	639,860	(188,580)	970,106	990,264	1,010,863	1,031,915
	EXPENDITURES	360,878	746,694	413,292	1,057,670	310,976	551,156	575,518	574,411	557,991
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	(462,008)	(229,830)	(229,830)	(218,549)	11,281	(227,291)	(236,383)	(245,838)	(255,671)
	NET	(2,517)	(148,084)	(65,622)	(636,359)	(488,275)	191,659	178,363	190,614	218,253
40 FIRE DEPT 1% FUND										
	REVENUES	143,287	143,025	144,785	145,000	1,975	144,000	144,000	144,000	144,000
	EXPENDITURES	185,939	143,025	143,025	145,000	1,975	144,000	144,000	144,000	144,000
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	(42,652)	-	1,760	-	-	-	-	-	-
50 STATE ACCOM TAX FUND										
	REVENUES	1,934,552	1,893,680	1,432,905	1,459,918	(433,763)	2,182,413	2,227,032	2,272,597	2,319,131
	EXPENDITURES	1,344,560	2,391,816	1,463,396	1,655,648	(736,168)	1,234,265	1,283,734	1,288,877	1,362,898
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	(577,410)	(278,713)	(278,713)	(583,686)	(304,973)	(644,168)	(465,425)	(471,220)	(477,247)
	NET	12,582	(776,849)	(309,203)	(779,416)	(2,567)	303,980	477,873	512,501	478,986
55, 57 & 58 BEACH RESTOR/MAINT/PRESERVE FUND										
	REVENUES	1,197,728	1,099,490	868,823	832,500	(266,990)	1,228,964	1,254,961	1,281,548	1,308,742
	EXPENDITURES	116,615	484,142	50,000	294,394	(189,748)	175,000	215,252	915,000	215,000
	TRANSFERS IN	226,803	-	-	-	-	-	-	-	-
	TRANSFERS OUT	(226,803)	-	-	-	-	-	-	-	-
	NET	1,081,113	615,348	818,823	538,106	(77,242)	1,053,964	1,039,709	366,548	1,093,742

CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - SUMMARY OF ALL FUNDS WITH FORECAST TOTALS FOR FY22-25

Fund Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
60 DISASTER RECOVERY FUND	REVENUES	143,134	42,000	50,000	52,000	10,000	54,600	57,330	60,197	63,206
	EXPENDITURES	26,341	10,000	39,397	10,000	-	10,000	10,000	10,000	10,000
	TRANSFERS IN	100,000	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	216,793	32,000	10,603	42,000	10,000	44,600	47,330	50,197	53,206
61 & 62 FEDERAL & STATE NARCOTICS FUNDS	REVENUES	-	-	-	-	-	-	-	-	-
	EXPENDITURES	(1,244)	-	4,386	-	-	-	-	-	-
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	1,244	-	(4,386)	-	-	-	-	-	-
64 VICTIMS FUND	REVENUES	9,259	10,003	5,026	3,973	(6,030)	6,620	6,620	6,620	6,620
	EXPENDITURES	1,694	2,050	2,050	2,050	-	2,050	2,050	2,050	2,050
	TRANSFERS IN	12,921	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	(7,000)	(3,000)	(3,000)	4,000	(3,000)	(3,000)	(3,000)	(3,000)
	NET	20,486	953	(24)	(1,077)	(2,030)	1,570	1,570	1,570	1,570
66 AISLE OF PALMS FUND	REVENUES	-	-	-	-	-	-	-	-	-
	EXPENDITURES	-	-	-	-	-	-	-	-	-
	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	-	-	-	-	-	-	-	-	-
68 REC BUILDING FUND	REVENUES	16,525	15,000	14,874	16,000	1,000	16,000	16,000	16,000	16,000
	EXPENDITURES	13,238	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
	TRANSFERS IN	3,000	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	6,287	3,000	2,874	4,000	1,000	4,000	4,000	4,000	4,000
90 MARINA FUND	REVENUES	431,588	430,076	281,286	297,246	(132,830)	353,596	410,093	416,742	423,545
	EXPENDITURES	318,510	399,223	237,040	1,105,203	705,980	526,429	521,432	516,202	510,730
	TRANSFERS IN	417,913	73,500	73,500	216,450	142,950	266,450	266,450	266,450	266,450
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	530,991	104,353	117,746	(591,507)	(695,860)	93,617	155,112	166,990	179,265
TOTAL ^(a) ALL FUNDS	REVENUES	18,791,082	18,877,124	16,595,803	18,218,869	(658,256)	19,560,238	19,864,386	20,005,913	20,279,620
	EXPENDITURES	16,002,358	22,214,057	16,725,468	24,560,397	2,346,340	15,715,527	16,802,807	17,516,596	16,886,734
	TRANSFERS IN	3,911,174	2,111,529	2,187,135	1,280,678	(830,851)	3,134,164	3,030,973	2,976,168	2,930,862
	TRANSFERS OUT	(3,911,174)	(2,111,529)	(2,187,135)	(1,280,678)	830,851	(3,134,164)	(3,030,974)	(2,976,168)	(2,930,862)
	NET	2,788,724	(3,336,933)	(129,665)	(6,341,528)	(3,004,596)	3,844,711	3,061,578	2,489,317	3,392,886
TOTAL UNRESTRICTED FUND BALANCES		11,791,074	9,787,842	11,573,088	7,543,896	-	9,009,924	10,009,825	10,869,411	11,809,880
TOTAL TOURISM FUND BALANCES		4,512,854	2,455,500	3,664,381	1,402,522	-	2,628,055	3,489,341	4,579,964	5,753,803
TOTAL BEACH FUND BALANCES		2,619,767	3,235,115	3,438,591	3,976,697	-	5,030,661	6,070,370	6,436,918	7,530,660
TOTAL OTHER FUND BALANCES		249,449	253,402	249,673	252,596	-	258,167	263,737	269,307	274,877
SUBTOTAL GOVERNMENTAL FUNDS		19,173,144	15,731,859	18,925,733	13,175,712	-	16,926,806	19,833,273	22,155,599	25,369,220
TOTAL MARINA NET POSITION		6,630,764	6,735,116	6,748,510	6,157,003	-	6,250,620	6,405,731	6,572,721	6,751,986
TOTAL MARINA NET POSITION LESS FIXED ASSETS (TOT NET POSITION IN				738,207	568,530	-	743,567	973,433	1,208,245	1,448,122
TOTAL FUND BALANCES & NET POSITION		25,803,908	22,466,975	25,674,243	19,332,714	-	23,177,426	26,239,004	28,728,321	32,121,206

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



	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	GENERAL FUND REVENUES							
6	10-3100.4001	PROPERTY TAXES	3,707,531	3,696,600	3,739,000	3,776,390	79,790	Reassessment expected in FY21, but assume City adjusts millage to maintain consistent revenues.
7	10-3100.4002	LOCAL OPTION SALES TAX	817,962	811,200	696,777	640,742	(170,458)	Latter part of FY20 and FY21 reduced by 75%-25% to reflect decline in economic activity due to Covid-19
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	715,400	701,950	723,000	981,000	279,050	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	10-3210.4005	TELECOMMUNICATIONS LICENSES	20,411	20,000	20,416	20,000	-	
10	10-3210.4006	BUSINESS LICENSES	1,690,205	1,438,000	1,350,000	1,012,500	(425,500)	FY19-FY20 impacted significantly by WD constr. project. Assume a 25% Covid19 decline for FY21 since renewals are based on prior year's gross revenues.
11	10-3210.4007	INSURANCE LICENSES	662,491	694,880	662,263	662,000	(32,880)	Forecast 1% annual increases to reflect modest increases in insurance rates.
12	10-3210.4008	PUBLIC UTILITIES	788,023	869,000	838,665	585,604	(283,396)	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	10-3210.4009	BUILDING PERMITS	681,371	568,000	410,000	337,500	(230,500)	FY19-FY20 impacted significantly by WD constr. project. Assume a 25% Covid19 decline for FY21.
14	10-3210.4010	ANIMAL LICENSES	2,585	1,800	1,820	1,800	-	
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	515,555	1,020,000	1,000,000	750,000	(270,000)	Forecasted revenues projected to increase by 2% per year. Assume 25% Covid19 related decline in FY21.
16	10-3210.4013	TRANSPORT NETWORK CO FEE	6,799	8,240	10,854	11,000	2,760	
17	10-3400.4075	COURT GENERATED REVENUES	289,232	200,000	165,469	144,000	(56,000)	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	10-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	
19	10-3450.4111	GRANT INCOME	-	-	-	-	-	
20	10-3450.4115	STATE SHARED FUNDS	94,499	93,000	95,658	95,000	2,000	
21	10-3450.4117	STATE SHARED FUNDS-ALCOHO	35,755	51,000	47,550	20,000	(31,000)	This is the Sunday alcohol license fee paid by island businesses.
22	10-3500.4501	MISCELLANEOUS	45,914	2,000	46,878	3,000	1,000	
23	10-3500.4502	PARKING LOT REVENUES	423,920	370,000	374,000	419,250	49,250	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 a 25% decline for FY21 due to Covid19 impacts.
24	10-3500.4504	SALE OF ASSETS	15,172	-	15,598	5,000	5,000	
25	10-3500.4505	INTEREST INCOME	68,656	47,250	102,609	103,000	55,750	
26	10-3500.4506	REC. INSTRUCTORS INCOME	168,741	170,000	134,183	127,500	(42,500)	Assume 25% decline for FY21 due to Covid19 impacts.
27	10-3500.4507	REC. PROGRAM INCOME	82,050	90,000	54,375	63,000	(27,000)	Assume 25% decline for FY21 due to Covid19 impacts.
28	10-3500.4508	RECYCLING REVENUE	345	-	-	-	-	
29	10-3500.4509	KENNEL FEES	84	100	7	100	-	
30	10-3500.4511	STATE ACC TAX ADMIN FEE	124,863	123,600	98,995	99,785	(23,815)	Follows forecast estimates for State Atax. FY20 and FY21 negatively impacted by Covid19
31	10-3500.4514	PARKING METER REVENUE	508,591	577,000	465,000	792,000	215,000	Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. Assume a 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	10-3500.4515	CART PURCHASE REVENUE	3,300	4,000	3,000	4,000	-	
33	10-3500.4516	ALARM PERMIT REVENUE	1,375	1,800	1,250	1,250	(550)	
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	1,100	2,000	1,300	1,300	(700)	
35	10-3500.4518	RESIDENTIAL PARKING GUEST BOOI	255	200	345	150	(50)	
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	21,575	6,000	12,000	6,000	-	
37	TOTAL GENERAL FUND REVENUES (NO TRANSFERS)		11,493,760	11,567,620	11,071,012	10,662,871	(904,749)	
38	% Increase/(Decrease) from Prior \		9%	1%	-4%	-4%		
39								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
40	MAYOR & COUNCIL							-
41	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	-	
42	10-4010.5004	FICA EXPENSE	1,184	1,301	1,301	1,301	-	FICA rate is 7.65%
43	10-4010.5005	RETIREMENT EXPENSE	2,345	2,645	2,645	2,815	170	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
44	10-4010.5006	GROUP HEALTH INSURANCE	88,857	96,103	94,103	100,143	4,040	PEBA rates + 5% increase on January 1
45	10-4010.5007	WORKERS' COMPENSATION	375	456	456	456	-	
46	10-4020.5010	PRINT AND OFFICE SUPPLIES	307	2,100	2,100	2,100	-	Extra cost in election years due to changing letterhead
47	10-4020.5014	MEMBERSHIP AND DUES	-	-	-	-	-	
48	10-4020.5015	MEETINGS AND SEMINARS	7,867	12,000	12,000	12,000	-	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
49	10-4020.5016	VEHICLE, FUEL & OIL	-	-	-	-	-	
50	10-4020.5021	TELEPHONE/CABLE	2,597	-	2,797	3,000	3,000	Mayor Carroll is not seeking reimbursement of his phone expenses
51	10-4020.5062	INSURANCE	2,002	2,100	2,100	2,100	-	
52	10-4020.5079	MISCELLANEOUS	4,242	4,500	4,500	4,500	-	
53	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,429	4,000	4,000	-	(4,000)	
54	SUBTOTAL MAYOR & COUNCIL		129,205	142,205	143,002	145,415	3,210	
55	% Increase/(Decrease) from Prior \		-7%	10%	11%	2%		
56								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
57	GENERAL GOVERNMENT							
58	10-4110.5001	SALARIES & WAGES	439,439	489,754	409,754	407,277	(82,477)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx \$3,978.
59	10-4110.5002	OVERTIME WAGES	11,513	4,504	1,004	1,665	(2,839)	Forecast increase is 2.5% per year
60	10-4110.5003	PART-TIME WAGES	-	-	-	-	-	
61	10-4110.5004	FICA EXPENSE	33,425	37,811	31,423	31,284	(6,527)	FICA rate is 7.65%
62	10-4110.5005	RETIREMENT EXPENSE	60,564	76,907	63,914	67,721	(9,186)	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
63	10-4110.5006	GROUP HEALTH INSURANCE	39,371	46,324	39,324	38,828	(7,496)	PEBA rates + 5% increase on January 1
64	10-4110.5007	WORKMEN'S COMPENSATION	4,261	5,777	5,000	4,577	(1,200)	Based on current SCMIT rates and forecasted salaries.
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	536,000	555,000	555,000	752,990	197,990	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. Also includes 100% of debt service on \$2.9M GO bond for Drainage Phase 3
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,149	11,000	11,000	11,000	-	
67	10-4120.5011	DEBT SERVICE - INTEREST	185,754	167,983	167,983	244,745	76,762	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. Also includes 100% of debt svc on \$2.9M GO bond for Drainage Phase 3
68	10-4120.5013	BANK SERVICE CHARGES	5,904	7,000	7,000	7,500	500	
69	10-4120.5014	MEMBERSHIP AND DUES	5,344	5,985	5,985	5,985	-	
70	10-4120.5015	MEETINGS AND SEMINARS	6,428	8,500	3,500	13,500	5,000	Includes SCCMA, ICMA, MASC and BS&A conferences. Added \$5,000 for hosting of SC Beach Advocates meeting in FY21.
71	10-4120.5016	VEHICLE, FUEL & OIL	376	1,500	750	750	(750)	
72	10-4120.5020	ELECTRIC AND GAS	3,628	4,700	4,700	4,700	-	
73	10-4120.5021	TELEPHONE/CABLE	10,095	11,000	10,000	10,500	(500)	
74	10-4120.5022	WATER AND SEWER	1,551	2,120	1,900	1,900	(220)	
75	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENTS	1,038	1,250	1,250	1,250	-	Provision for equipment as needed
76	10-4120.5026	MAINT & SERVICE CONTRACTS	22,691	57,000	27,000	42,000	(15,000)	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	10-4120.5027	MACHINE/EQUIPMENT REPAIR	-	500	500	500	-	
78	10-4120.5044	CLEANING/SANITARY SUPPLY	1,732	1,800	1,800	1,800	-	
79	10-4120.5049	MEDICAL AND LAB	452	600	600	600	-	
80	10-4120.5061	ADVERTISING	9,354	6,000	6,000	6,000	-	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
81	10-4120.5062	INSURANCE	19,233	22,000	22,000	23,000	1,000	Forecast 2% annual increase each year
82	10-4120.5063	RENT AND LEASES	10,565	10,450	10,450	10,450	-	City Hall copiers, postage meter and time clock
83	10-4120.5064	EMPLOYEE TRAINING	54,291	58,000	35,000	59,500	1,500	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$52,500 for City-wide tuition reimbursement program (per employee requests)
84	10-4120.5065	PROFESSIONAL SERVICES	66,251	129,000	44,000	127,000	(2,000)	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) and meeting minutes (\$15k). Rebudget \$15k in FY21 for professional assistance with the Strategic Plan, \$15k for financial advisor (bond issues) and \$30k for bond attorney. Added \$20k compensation study in FY21.
85	10-4120.5067	CONTRACTED SERVICES	58,517	114,000	84,000	150,000	36,000	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	10-4120.5068	ELECTION EXPENSES	77	5,000	5,000	-	(5,000)	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
87	10-4120.5079	MISC. & CONTINGENCY EXP	19,087	18,000	18,000	14,000	(4,000)	\$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		SUBTOTAL GENERAL GOVT	1,617,089	1,859,464	1,573,837	2,041,022	181,558	
89		% Increase/(Decrease) from Prior \	2%	15%	-3%	30%		
90								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
91	POLICE							
92	10-4410.5001	SALARIES & WAGES	1,297,392	1,453,386	1,253,386	1,413,925	(39,461)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx 13,642.
93	10-4410.5002	OVERTIME WAGES	139,222	132,818	172,818	150,774	17,956	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
94	10-4410.5003	PART-TIME WAGES	-	-	13,809	-	-	
95	10-4410.5004	FICA EXPENSE	107,547	121,345	110,161	119,699	(1,645)	FICA rate is 7.65%
96	10-4410.5005	RETIREMENT EXPENSE	228,451	281,497	255,326	293,253	11,756	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023
97	10-4410.5006	GROUP HEALTH INSURANCE	190,275	230,778	190,778	235,252	4,474	PEBA rates + 5% increase on January 1
98	10-4410.5007	WORKMEN'S COMPENSATION	62,442	71,592	71,592	70,132	(1,460)	Based on current SCMIT rates and forecasted salaries.
99	10-4420.5010	PRINT AND OFFICE SUPPLIES	12,527	14,000	14,000	14,000	-	
100	10-4420.5014	MEMBERSHIP AND DUES	1,523	2,000	2,000	2,000	-	
101	10-4420.5015	MEETINGS AND SEMINARS	1,177	2,000	2,000	3,000	1,000	Increased to cover hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
102	10-4420.5016	VEHICLE, FUEL & OIL	73,976	80,000	65,000	85,000	5,000	
103	10-4420.5017	VEHICLE MAINTENANCE	56,110	50,000	50,000	50,000	-	Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years
104	10-4420.5020	ELECTRIC AND GAS	25,111	32,000	32,000	32,000	-	
105	10-4420.5021	TELEPHONE/CABLE	54,820	60,000	55,000	55,000	(5,000)	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
106	10-4420.5022	WATER AND SEWER	5,587	6,000	6,000	6,000	-	
107	10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENTS	2,492	2,000	2,000	2,000	-	
108	10-4420.5026	MAINT & SERVICE CONTRACTS	78,619	68,500	68,500	48,500	(20,000)	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	10-4420.5027	MACHINE/EQUIPMENT REPAIR	6,199	8,500	7,000	7,000	(1,500)	
110	10-4420.5041	UNIFORMS	18,605	20,715	20,715	20,715	-	
111	10-4420.5044	CLEANING/SANITARY SUPPLY	1,950	1,750	1,750	2,000	250	
112	10-4420.5049	MEDICAL AND LAB	4,018	4,000	4,000	4,000	-	
113	10-4420.5062	INSURANCE	61,284	64,000	68,420	65,000	1,000	Forecast 2% annual increase each year
114	10-4420.5063	RENT AND LEASES	2,551	4,450	4,450	4,450	-	Police copier and time clock
115	10-4420.5064	EMPLOYEE TRAINING	8,063	10,000	10,000	10,000	-	Increased slightly to accommodate higher than average number of new employees
116	10-4420.5065	PROFESSIONAL SERVICES	610	5,500	5,500	9,000	3,500	Annual CALEA continuation + reaccreditation assessment & conf in FY21
117	10-4420.5067	CONTRACTED SERVICES	10,954	15,000	5,000	-	(15,000)	
118	10-4420.5079	MISC. & CONTINGENCY EXP	1,818	3,250	3,250	3,250	-	
119	10-4420.5081	CANINE KENNEL EXPENSES	552	1,000	1,000	1,000	-	
120	SUBTOTAL POLICE		2,453,874	2,746,081	2,495,455	2,706,950	(39,130)	
121	% Increase/(Decrease) from Prior Year		-6%	12%	2%	8%		
122								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
123	FIRE							
124	10-4510.5001	SALARIES & WAGES	1,709,626	1,650,662	1,720,662	1,627,524	(23,138)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx 16,097.
125	10-4510.5002	OVERTIME WAGES	319,872	291,195	356,195	285,994	(5,201)	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	10-4510.5003	PART-TIME WAGES	3,399	16,900	6,900	16,900	-	
127	10-4510.5004	FICA EXPENSE	150,840	149,845	159,407	147,677	(2,168)	FICA rate is 7.65%
128	10-4510.5005	RETIREMENT EXPENSE	331,955	356,333	380,077	370,471	14,138	PORS & SCRS employer contribution rates are 18.24% & 15.56% respectively in FY20 and increase 1% per year until 2023
129	10-4510.5006	GROUP HEALTH INSURANCE	280,170	297,896	291,896	286,857	(11,039)	PEBA rates + 5% increase on January 1
130	10-4510.5007	WORKMEN'S COMPENSATION	68,845	79,234	95,047	78,101	(1,133)	Based on current SCMIT rates and forecasted salaries.
131	10-4510.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
132	10-4520.5010	PRINT AND OFFICE SUPPLIES	5,628	5,500	5,500	5,500	-	
133	10-4520.5014	MEMBERSHIP AND DUES	2,294	2,300	2,300	2,300	-	
134	10-4520.5015	MEETINGS AND SEMINARS	101	500	500	500	-	
135	10-4520.5016	VEHICLE, FUEL & OIL	18,752	19,000	14,000	19,000	-	
136	10-4520.5017	VEHICLE MAINTENANCE	59,406	70,000	65,000	65,000	(5,000)	
137	10-4520.5020	ELECTRIC AND GAS	40,614	44,500	44,500	44,500	-	
138	10-4520.5021	TELEPHONE/CABLE	58,645	61,000	60,000	60,000	(1,000)	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
139	10-4520.5022	WATER AND SEWER	10,784	10,600	10,600	10,600	-	
140	10-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN'	2,822	4,700	4,700	4,700	-	
141	10-4520.5026	MAINT & SERVICE CONTRACTS	59,460	61,000	61,000	61,000	-	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 (\$7.5k), misc provision as needed for both stations (\$10k)
142	10-4520.5027	MACHINE/EQUIPMENT REPAIR	8,490	10,000	10,000	10,000	-	
143	10-4520.5041	UNIFORMS	16,705	20,000	20,000	20,000	-	
144	10-4520.5044	CLEANING/SANITARY SUPPLY	4,701	4,000	4,000	4,000	-	
145	10-4520.5049	MEDICAL AND LAB	16,528	17,000	17,000	20,000	3,000	increased cost related to epi pens and naloxone (narcan)
146	10-4520.5062	INSURANCE	117,135	114,000	110,000	120,000	6,000	Forecast 2% annual increase each year
147	10-4520.5063	RENT AND LEASES	958	3,450	3,450	3,450	-	Fire copier and time clock
148	10-4520.5064	EMPLOYEE TRAINING	7,953	10,000	10,000	10,000	-	
149	10-4520.5065	PROFESSIONAL SERVICES	5,380	6,000	6,000	6,000	-	
150	10-4520.5079	MISC. & CONTINGENCY EXP	5,998	6,000	6,000	6,000	-	
151	10-4520.5080	VOLUNTEER FIRE POINTS	590	1,000	1,000	-	(1,000)	number of volunteers has decreased
152		SUBTOTAL FIRE	3,307,651	3,312,615	3,465,735	3,286,074	(26,541)	
153		% Increase/(Decrease) from Prior \	3%	0%	5%	-5%		
154								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
155	PUBLIC WORKS							
156	10-4610.5001	SALARIES & WAGES	527,534	613,592	563,592	550,706	(62,886)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx \$5,488.
157	10-4610.5002	OVERTIME WAGES	6,411	10,999	10,999	9,796	(1,203)	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
158	10-4610.5004	FICA EXPENSE	40,082	47,781	43,956	42,878	(4,903)	FICA rate is 7.65%
159	10-4610.5005	RETIREMENT EXPENSE	72,216	97,186	89,406	92,819	(4,367)	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
160	10-4610.5006	GROUP HEALTH INSURANCE	70,661	84,358	91,358	89,926	5,568	PEBA rates + 5% increase on January 1
161	10-4610.5007	WORKMEN'S COMPENSATION	29,420	40,608	36,450	36,443	(4,165)	Based on current SCMIT rates and forecasted salaries.
162	10-4620.5010	PRINT AND OFFICE SUPPLIES	2,916	1,500	1,500	1,500	-	
163	10-4620.5014	MEMBERSHIP AND DUES	466	500	500	500	-	
164	10-4620.5015	MEETINGS AND SEMINARS	99	-	200	500	500	Attendance at stormwater managers meetings
165	10-4620.5016	VEHICLE, FUEL & OIL	73,819	61,000	67,000	75,000	14,000	
166	10-4620.5017	VEHICLE MAINTENANCE	86,111	85,000	90,000	90,000	5,000	Increased based on actual. Aging equipment requires more maintenance.
167	10-4620.5020	ELECTRIC AND GAS	76,500	76,000	76,000	76,000	-	
168	10-4620.5021	TELEPHONE/CABLE	13,386	14,000	14,000	14,000	-	
169	10-4620.5022	WATER AND SEWER	7,098	12,000	4,500	4,500	(7,500)	
170	10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENTS	3,846	2,000	2,000	7,000	5,000	Includes provision for camera equipment to aid in drainage pipe inspection, an elevation survey transit and a computer
171	10-4620.5026	MAINT & SERVICE CONTRACTS	7,710	8,000	13,000	13,000	5,000	Includes addition for monthly janitorial service
172	10-4620.5027	MACHINE/EQUIPMENT REPAIR	2,661	5,000	5,000	4,000	(1,000)	
173	10-4620.5041	UNIFORMS	10,559	10,880	10,880	11,000	120	Weekly uniform service + \$100/yr per employee for steel-toed boots
174	10-4620.5044	CLEANING/SANITARY SUPPLY	3,541	2,500	2,500	2,500	-	
175	10-4620.5049	MEDICAL AND LAB	2,786	3,500	3,500	3,000	(500)	
176	10-4620.5054	STREET SIGNS	-	2,500	2,500	2,000	(500)	Covers island wide street name signs only as needed.
177	10-4620.5062	INSURANCE	40,102	40,000	45,000	50,000	10,000	Forecast 2% annual increase each year
178	10-4620.5063	RENT AND LEASES	172	1,950	1,950	1,950	-	Covers hydrogen and acetylene tanks for welding and timeclock rental
179	10-4620.5064	EMPLOYEE TRAINING	55	300	300	300	-	
180	10-4620.5065	PROFESSIONAL SERVICES	1,080	2,000	2,000	2,000	-	DHEC and UST testing
181	10-4620.5066	TEMPORARY LABOR	180,553	200,000	190,000	200,000	-	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
182	10-4620.5067	CONTRACTED SERVICES	298	1,000	1,000	1,000	-	Covers annual shred day service
183	10-4620.5079	MISC. & CONTINGENCY EXP	1,683	1,000	1,000	1,000	-	
184	10-4620.5089	GARBAGE CART PROCUREMENT	13,776	7,500	7,000	7,500	-	replenish roll cart inventory. New carts are sold for \$75
185		SUBTOTAL PUBLIC WORKS	1,275,539	1,432,655	1,377,092	1,390,819	(41,836)	
186		% Increase/(Decrease) from Prior	1%	12%	8%	1%		
187								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
188	BUILDING							
189	10-4710.5001	SALARIES & WAGES	244,015	254,059	248,059	241,181	(12,878)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx \$2,334.
190	10-4710.5002	OVERTIME WAGES	65	671	671	574	(97)	Forecast increase is 2.5% per year
191	10-4710.5004	FICA EXPENSE	17,661	19,487	19,028	18,494	(993)	FICA rate is 7.65%
192	10-4710.5005	RETIREMENT EXPENSE	33,074	39,636	38,702	40,035	399	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
193	10-4710.5006	GROUP HEALTH INSURANCE	42,034	45,230	43,230	40,751	(4,479)	PEBA rates + 5% increase on January 1
194	10-4710.5007	WORKMEN'S COMPENSATION	2,183	2,739	2,739	2,703	(36)	Based on current SCMIT rates and forecasted salaries.
195	10-4720.5010	PRINT AND OFFICE SUPPLIES	12,811	11,000	10,000	10,000	(1,000)	
196	10-4720.5014	MEMBERSHIP AND DUES	238	1,000	1,000	1,000	-	
197	10-4720.5015	MEETINGS AND SEMINARS	213	500	500	500	-	
198	10-4720.5016	VEHICLE, FUEL & OIL	3,888	4,500	3,500	4,500	-	
199	10-4720.5017	VEHICLE MAINTENANCE	3	1,000	1,000	1,000	-	
200	10-4720.5020	ELECTRIC AND GAS	3,628	4,500	4,500	4,500	-	
201	10-4720.5021	TELEPHONE/CABLE	4,995	5,400	5,000	5,000	(400)	
202	10-4720.5022	WATER AND SEWER	1,371	1,600	1,600	1,600	-	
203	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	128	300	1,000	1,700	1,400	
204	10-4720.5026	MAINT & SERVICE CONTRACTS	7,948	21,000	21,000	21,000	-	Includes \$13,500 for STR Helper software contract for managing short-term rentals
205	10-4720.5027	MACHINE/EQUIPMENT REPAIR	-	500	500	500	-	
206	10-4720.5041	UNIFORMS	362	500	500	500	-	
207	10-4720.5044	CLEANING/SANITARY SUPPLY	475	500	500	500	-	
208	10-4720.5049	MEDICAL AND LAB	35	100	100	100	-	
209	10-4720.5062	INSURANCE	8,718	9,000	9,000	9,000	-	
210	10-4720.5063	RENT AND LEASES	443	2,050	1,500	1,500	(550)	Copier and timeclock rental
211	10-4720.5064	EMPLOYEE TRAINING	793	1,300	1,000	2,000	700	Increased budget to cover add'l BS&A training related to online business and short-term rental licenses
212	10-4720.5065	PROFESSIONAL SERVICES	3,740	13,500	8,500	12,300	(1,200)	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	10-4720.5079	MISC. & CONTINGENCY EXP	371	500	500	500	-	
214	SUBTOTAL BUILDING		389,190	440,572	423,629	421,438	(19,134)	
215	% Increase/(Decrease) from Prior \		-1%	13%	9%	-1%		
216	-							

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
217	RECREATION							
218	10-4810.5001	SALARIES & WAGES	364,045	374,662	374,662	368,534	(6,128)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx \$3,645.
219	10-4810.5002	OVERTIME WAGES	2,719	8,396	2,622	8,198	(198)	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	10-4810.5003	PART-TIME WAGES	195,375	200,000	149,613	200,000	-	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
221	10-4810.5004	FICA EXPENSE	41,865	44,604	40,308	44,120	(484)	FICA rate is 7.65%
222	10-4810.5005	RETIREMENT EXPENSE	53,076	59,604	81,985	63,712	4,108	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
223	10-4810.5006	GROUP HEALTH INSURANCE	64,643	69,824	61,824	59,742	(10,082)	PEBA rates + 5% increase on January 1
224	10-4810.5007	WORKMEN'S COMPENSATION	10,919	13,172	13,172	13,030	(142)	Based on current SCMIT rates and forecasted salaries.
225	10-4810.5008	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
226	10-4820.5010	PRINT AND OFFICE SUPPLIES	9,940	10,500	9,500	10,500	-	
227	10-4820.5014	MEMBERSHIP AND DUES	1,281	1,600	1,600	1,600	-	
228	10-4820.5015	MEETINGS AND SEMINARS	1,272	2,000	500	2,000	-	
229	10-4820.5016	VEHICLE, FUEL & OIL	2,919	4,000	2,500	3,500	(500)	
230	10-4820.5017	VEHICLE MAINTENANCE	909	2,000	2,000	2,000	-	
231	10-4820.5020	ELECTRIC AND GAS	32,628	37,000	34,000	37,000	-	
232	10-4820.5021	TELEPHONE/CABLE	15,223	17,000	16,000	16,000	(1,000)	
233	10-4820.5022	WATER AND SEWER	4,104	4,240	5,000	5,000	760	
234	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,831	1,800	1,800	2,200	400	Includes \$1,200 to replace laptop computer
235	10-4820.5026	MAINT & SERVICE CONTRACTS	39,562	38,600	38,600	41,600	3,000	Added \$3,000 to maintain aging playground equipment.
236	10-4820.5027	MACHINE/EQUIPMENT REPAIR	591	2,500	2,500	2,500	-	
237	10-4820.5041	UNIFORMS	1,593	1,950	450	1,950	-	
238	10-4820.5044	CLEANING/SANITARY SUPPLY	5,589	4,750	5,500	5,500	750	
239	10-4820.5049	MEDICAL AND LAB	579	800	800	800	-	
240	10-4820.5062	INSURANCE	40,860	41,000	41,000	44,000	3,000	Forecast 2% annual increase each year
241	10-4820.5063	RENT AND LEASES	1,971	3,950	2,500	2,500	(1,450)	Reduced based on actual experience. Includes copier and timeclock rental.
242	10-4820.5064	EMPLOYEE TRAINING	1,185	2,000	2,000	2,000	-	
243	10-4820.5065	PROFESSIONAL SERVICES	120	120	120	120	-	Annual backflow tests. Increase based on new price.
244	10-4820.5079	MISC. & CONTINGENCY EXP	3,514	3,500	3,500	3,500	-	
245	10-4830.5088	5 & UNDER GROUPS	469	750	750	750	-	
246	10-4830.5091	PROGRAMS	2,949	3,000	3,000	3,500	500	
247	10-4830.5092	SPECIAL ACTIVITES/EVENTS	22,675	24,500	24,500	24,500	-	
248	10-4830.5093	SUMMER CAMPS	13,605	14,500	14,500	14,500	-	
249	10-4830.5095	THEME ACTIVITIES	1,194	2,000	2,000	2,000	-	
250	10-4830.5096	MIDDLE SCHOOL DANCES	-	-	-	-	-	
251	10-4830.5097	ADULT SPORTS	12,987	13,000	9,000	13,000	-	
252	10-4830.5098	YOUTH SPORTS	28,472	35,000	25,500	35,000	-	
253	10-4830.5099	KEENAGERS	2,794	3,000	1,700	3,500	500	
254	SUBTOTAL RECREATION		983,458	1,045,322	975,006	1,038,356	(6,966)	
255	% Increase/(Decrease) from Prior \		2%	6%	-1%	6%		
256								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
257	COURT							
258	10-4910.5001	SALARIES & WAGES	68,085	69,578	69,578	69,418	(160)	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. Jan 2021 Merit cost is approx \$687.
259	10-4910.5002	OVERTIME WAGES	2,040	1,584	1,584	1,576	(8)	Forecast increase is 2.5% per year
260	10-4910.5003	PART-TIME SALARIES	16,641	16,500	15,100	16,500	-	Includes \$1500 for fill-in Judge if needed
261	10-4910.5004	FICA EXPENSE	6,551	6,706	6,599	6,693	(13)	FICA rate is 7.65%
262	10-4910.5005	RETIREMENT EXPENSE	11,764	13,640	13,422	14,489	849	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
263	10-4910.5006	GROUP HEALTH INSURANCE	6,472	6,933	6,933	6,792	(141)	PEBA rates + 5% increase on January 1
264	10-4910.5007	WORKMEN'S COMPENSATION	207	288	288	287	(1)	Based on current SCMIT rates and forecasted salaries.
265	10-4920.5010	PRINT AND OFFICE SUPPLIES	4,565	4,000	4,000	4,000	-	
266	10-4920.5014	MEMBERSHIP AND DUES	93	150	150	150	-	
267	10-4920.5015	MEETINGS AND SEMINARS	563	700	700	700	-	
268	10-4920.5021	TELEPHONE/CABLE	4,124	4,300	4,300	4,300	-	Phone and internet service
269	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	754	800	800	800	-	
270	10-4920.5026	MAINT & SERVICE CONTRACTS	5,079	5,000	5,000	5,000	-	Includes software maintenance on Court JEMS system
271	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	
272	10-4920.5062	INSURANCE	589	650	650	800	150	
273	10-4920.5064	EMPLOYEE TRAINING	1,802	1,500	1,500	1,500	-	
274	10-4920.5065	PROFESSIONAL SERVICES	74,912	90,000	75,000	90,000	-	Includes most legal fees for the City and Court security
275	10-4920.5079	MISC. & CONTINGENCY	842	850	850	850	-	
276		SUBTOTAL COURT	205,083	223,179	206,454	223,855	676	
277		% Increase/(Decrease) from Prior \	-20%	9%	1%	8%	(0)	
278								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - GENERAL FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
279	BEACH SERVICE OFFICERS (BSOs)							-
280	10-5710.5002	OVERTIME WAGES	689	1,500	5,500	1,500	-	
281	10-5710.5003	PART-TIME WAGES	93,224	110,000	69,000	88,940	(21,060)	Assume same staffing levels as summer 2018.
282	10-5710.5004	FICA EXPENSE	7,188	8,530	5,699	6,919	(1,611)	FICA rate is 7.65%
283	10-5710.5005	RETIREMENT EXPENSE	1,865	-	1,500	-	-	
284	10-5710.5006	GROUP HEALTH INSURANCE	-	-	-	-	-	
285	10-5710.5007	WORKERS COMPENSATION	3,557	5,959	5,959	4,828	(1,131)	
286	SUBTOTAL BEACH SERVICE OFFICERS		106,522	125,989	87,658	102,187	(23,802)	
287	% Increase/(Decrease) from Prior Year		14%	18%	-18%	17%		
288								
289	TOTAL GENERAL FUND EXPENDITURES		10,467,611	11,328,081	10,747,867	11,356,115	28,034	
290	% Increase/(Decrease) from Prior Year		-1%	8%	3%	6%		
291								
292	NET INCOME BEFORE TRANSFERS		1,026,149	239,539	323,145	(693,244)	(932,783)	
293								
294	10-3900.4901	OPERATING TRANSFERS IN	1,226,087	897,745	893,745	877,236.00	(20,509.00)	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.
295	10-3900.5901	OPERATING TRANSFERS OUT	(2,037,371)	(1,137,284)	(1,216,890)	(183,992)	953,292	Transfers Out to Capital Projects Fund.
296	NET TRANSFERS IN/(OUT)		(811,284)	(239,539)	(323,145)	693,244	932,783	
297								
298	NET INCOME AFTER TRANSFERS		214,865	0	(0.00)	0.00	(0.43)	
299								
300	ENDING FUND BALANCE		3,420,190	3,420,191	3,420,190	3,420,190		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - CAPITAL PROJECTS FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	CAPITAL PROJECTS FUND REVENUES							
6	20-3450.4106	INTERGOVERNMENT TRANSFERS	-	-	-	-	-	
7	20-3450.4111	GRANT INCOME	906,544	295,000	-	300,000	5,000	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	20-3500.4501	MISCELLANEOUS REVENUE	18,808	-	-	-	-	
9	20-3500.4505	INTEREST INCOME	80,803	67,200	80,000	80,000	12,800	
10	20-3500.4512	BOND PROCEEDS	-	-	-	2,900,000	2,900,000	Anticipated GO Bond issue in FY21 to fund Phase 3 drainage construction (\$2,900,000). Debt service expense is in the General Fund.
11	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	849,500	848,267	-	(849,500)	Purchased ladder truck in FY20 via municipal leases with debt service payments coming from tourism funds.
12	TOTAL CAPITAL PROJ REVENUES (NO TRANSFERS)		1,006,155	1,211,700	928,267	3,280,000	2,068,300	
13	% Increase/(Decrease) from Prior Y		-19%	20%	-8%	253%		
15	GENERAL GOVERNMENT							
16	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	
17	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN'	1,714	5,000	2,000	5,000	-	Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed
18	20-4140.5026	MAINT & SERVICE CONTRACTS	11,259	12,163	3,000	12,163	-	Building maintenance contingency to proactively address issues as needed. Equals 1% of City Hall building insured value. Split 50/50 Gen Govt/Building
19	20-4140.5065	PROFESSIONAL SERVICES	15,247	31,000	16,000	18,000	(13,000)	City-wide Microsoft Office 365 licensing software (\$18,000)
20	20-4140.5085	CAPITAL OUTLAY	-	295,000	-	295,000	-	FY21 rebudget of \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above.
21	SUBTOTAL GENERAL GOVT		28,220	343,163	21,000	330,163	(13,000)	
22	% Increase/(Decrease) from Prior Y		-86%	1116%	-26%	1472%		
24	POLICE							
25	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	-	-	
26	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN'	1,133	4,000	4,000	10,800	6,800	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	20-4440.5026	MAINT & SERVICE CONTRACTS	26,050	-	-	-	-	FY21 budget = \$0 for maint (repair phase). PSB costs are split 50% with Fire Department
28	20-4440.5041	UNIFORMS	-	-	-	-	-	
29	20-4440.5084	CONSTRUCTION IN PROGRESS	23,817	-	-	-	-	
30	20-4440.5085	CAPITAL OUTLAY	145,300	1,209,000	626,961	1,605,687	396,687	FY21 incl 1 patrol SUV (\$41,000), repl computer server (\$15,000), new Records Mgt Software (RMS) (\$30,000) and \$1,519,687 for PSB repair.
31	SUBTOTAL POLICE		196,300	1,213,000	630,961	1,616,487	403,487	
32	% Increase/(Decrease) from Prior Y		145%	518%	221%	156%		
34	FIRE							
35	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	
36	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	
37	20-4540.5017	VEHICLE MAINTENANCE	-	-	-	-	-	
38	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN'	2,041	2,000	2,000	9,000	7,000	\$2,000 for replacement computers as needed and \$7,000 for bracketry on 95' Ladder and Engine 2 pumper replacement.
39	20-4540.5026	MAINT & SERVICE CONTRACTS	55,776	49,077	10,000	49,077	-	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values. FY21 only includes FS2 since the PSB is being repaired.
40	20-4540.5063	RENT AND LEASES	17,325	61,824	11,824	12,000	(49,824)	FY20 includes 12 months of rental of construction/office trailer for use during PSB Fire Dept renovation
41	20-4540.5065	PROFESSIONAL SERVICES	1,199	-	-	-	-	
42	20-4540.5084	CONSTRUCTION IN PROGRESS	23,817	-	-	-	-	
43	20-4540.5085	CAPITAL OUTLAY	-	2,324,500	1,442,461	1,994,687	(329,813)	FY21 incl 50% of the refurbishments of both the Fire Pumper (\$150,000) & 95' Ladder (\$300,000), repl veh radios w/ failure (\$25,000) and PSB repair cost (\$1,519,687).
44	SUBTOTAL FIRE		100,158	2,437,401	1,466,285	2,064,764	(372,637)	
45	% Increase/(Decrease) from Prior Y		42%	2334%	1364%	41%		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - CAPITAL PROJECTS FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
47	PUBLIC WORKS							
48	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	
49	20-4640.5025	NON-CAPITAL TOOLS & EQUIPME	-	-	-	-	-	
50	20-4640.5026	MAINT & SERVICE CONTRACTS	81,564	7,990	12,000	12,607	4,617	Provision for facilities maintenance = 1% of insured building value including wash station.
51	20-4640.5065	PROFESSIONAL SERVICES	19,300	-	-	-	-	
52	20-4640.5084	CIP PHASE 2 - 5 DRAINAGE	1,141,894	200,000	90,000	3,120,000	2,920,000	FY21 includes \$2.9 million drainage outfall project (funded with bond issue) and \$200,000 to elevate and improve the Waterway Blvd multi-use path as part of the drainage project. Also includes \$20k for feasibility study and cost study related to path.
53	20-4640.5085	CAPITAL OUTLAY	244,289	37,500	37,500	40,000	2,500	FY21 incl 1/3 cost to replace 2003 Mack Flatbed (\$40,000).
54	20-4640.5086	DRAINAGE EXPENSE CONTINGENCI	167,084	70,000	70,000	320,000	250,000	FY21 Incl \$250,000 for a comprehensive drainage plan. Also \$70,000/year annual drainage contingency.
55	SUBTOTAL PUBLIC WORKS		1,654,132	315,490	209,500	3,492,607	3,177,117	
56	% Increase/(Decrease) from Prior Y		9%	-81%	-87%	1567%		
57								
58	BUILDING							
59	20-4740.5025	NON-CAPITAL TOOLS & EQUIPME	-	-	-	-	-	
60	20-4740.5026	MAINT & SERVICE CONTRACTS	(9)	12,163	3,000	12,163	-	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building
61	20-4740.5085	CAPITAL OUTLAY	-	-	-	-	-	
62	SUBTOTAL BUILDING		(9)	12,163	3,000	12,163	-	
63	% Increase/(Decrease) from Prior Y		-100%	-132163%	-32673%	305%		
64								
65	RECREATION							
66	20-4840.5025	NON-CAPITAL TOOLS & EQUIPME	28,596	7,000	7,000	7,000	-	FY21 includes \$7,000 to replace treadmill.
67	20-4840.5026	MAINT & SERVICE CONTRACTS	79,229	50,000	30,000	-	(50,000)	HVAC equipment in FY20. Budgeted these in Capital Outlay in FY21
68	20-4840.5085	CAPITAL OUTLAY	-	6,000	6,000	12,000	6,000	FY21 incl repl HVAC (\$12k).
69	SUBTOTAL RECREATION		107,825	63,000	43,000	19,000	(44,000)	
70	% Increase/(Decrease) from Prior Y		25%	-42%	-60%	-56%		
71								
72								
73	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		2,086,624	4,384,217	2,373,746	7,535,184	3,150,967	
74	% Increase/(Decrease) from Prior Y		5%	110%	14%	217%		
75								
76	NET INCOME BEFORE TRANSFERS		(1,080,469)	(3,172,517)	(1,445,479)	(4,255,184)	(1,082,667)	
77								
78	TRANSFERS							
79	20-3900.4901	OPERATING TRANSFERS IN	1,924,450	1,137,284	1,216,890	183,992	(953,292)	BUDGET TRANSFER IS FROM THE GENERAL FUND
80	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	
81	NET TRANSFERS IN/(OUT)		1,924,450	1,137,284	1,216,890	183,992	(953,292)	
82								
83	NET INCOME AFTER TRANSFERS		843,981	(2,035,233)	(228,589)	(4,071,192)	(2,035,959)	
84								
85	ENDING FUND BALANCE		5,772,507	3,737,274	5,543,917	1,472,725		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - MUNICIPAL ACCOMMODATIONS TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES							
6	30-3450.4105	ACCOM. FEE REVENUE	1,042,551	1,074,290	823,823	787,500	(286,790)	Revenue from the new Wild Dunes hotel not expected until FY22. Assume reduced revenue in FY20 and FY21 due to Covid19.
7	30-3450.4106	COUNTY ACC. FEE REVENUE	508,000	525,300	370,500	-	(525,300)	Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume normal activity resumes in FY22.
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	
9	30-3500.4504	SALE OF ASSETS	3,170	5,000	-	5,000	-	
10	30-3500.4505	INTEREST INCOME	41,004	31,500	27,000	37,000	5,500	
11	TOTAL REVENUES (NO TRANSFERS)		1,594,725	1,636,090	1,221,323	829,500	(806,590)	
12	% Increase/(Decrease) from Prior Y		4%	3%	-23%	-32%		
14	GENERAL GOVERNMENT							
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	72,000	82,000	82,000	84,000	2,000	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	30-4120.5011	DEBT SERVICE - INTEREST	6,821	5,611	5,611	4,234	(1,378)	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
18	30-4120.5020	ELECTRIC AND GAS	317	400	400	400	-	
19	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	
20	30-4120.5026	MAINT & SERVICE CONTRACTS	9,425	26,500	8,500	26,500	-	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each
21	30-4120.5054	STREET SIGNS	23,306	15,000	5,000	15,000	-	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
23	30-4120.5065	PROFESSIONAL SERVICES	-	10,560	560	10,560	-	DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways.
24	30-4120.5079	MISCELLANEOUS	9,967	16,000	11,000	16,000	-	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	30-4120.5085	CAPITAL OUTLAY	-	-	-	-	-	
26	SUBTOTAL GENERAL GOVT		121,835	156,071	113,071	156,694	622	
27	% Increase/(Decrease) from Prior Y		-5%	28%	-7%	39%		
29	POLICE							
30	30-4420.5021	TELEPHONE/CABLE	4,848	6,000	6,000	6,000	-	Comcast service for IOP Connector camera feed
31	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,614	4,000	4,000	4,000	-	1 fully ruggedized mobile data terminal
32	30-4420.5026	MAINT & SERVICE CONTRACTS	691	11,000	11,000	11,000	-	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
34	30-4420.5067	CONTRACTED SERVICES	21,330	30,000	15,000	10,000	(20,000)	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	30-4420.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	
36	30-4420.5085	CAPITAL OUTLAY	60,405	588,000	371,980	216,020	(371,980)	FY21 incl PSB repair cost (\$216,020).
37	SUBTOTAL POLICE		102,796	639,000	407,980	247,020	(391,980)	
38	% Increase/(Decrease) from Prior Y		4%	522%	297%	-39%		
40	FIRE							
43	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	14,334	-	-	-	-	
44	30-4520.5026	MAINT & SERVICE CONTRACTS	20,974	-	-	-	-	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
45	30-4520.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	
46	30-4520.5085	CAPITAL OUTLAY	-	535,000	318,980	216,020	(318,980)	FY21 incl PSB repair cost (\$216,020).
47	SUBTOTAL FIRE		47,216	535,000	318,980	216,020	(318,980)	
48	% Increase/(Decrease) from Prior Y		326883%	1033%	576%	-32%		
50	PUBLIC WORKS							
51	30-4620.5026	MAINT & SERVICE CONTRACTS	50,945	29,000	15,000	29,000	-	Charleston Co solid waste disposal fees on Front Beach compactor & beach trash dumpsters (\$9,000), ROW maintenance (\$6,000), beach path maint (\$2,500), add'l mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500).
52	30-4620.5054	STREET SIGNS	93	5,000	3,000	3,000	(2,000)	Covers information signs in Front Beach and Beach Path areas
56	30-4620.5079	MISCELLANEOUS	2,350	-	-	-	-	Provision for pooper scooper supplies moved to Police Dept Animal Control
57	30-4620.5085	CAPITAL OUTLAY	543,199	-	-	-	-	
58	30-4620.5085	DRAINAGE	-	684,538	184,538	500,000	(184,538)	FY21 incl \$500k rebudget of high impact projs (engineering & design substantially complete in FY20, but construction in FY21). FY21 ditch maintenance in Hosp Tax Fund.
59	SUBTOTAL PUBLIC WORKS		596,587	718,538	202,538	532,000	(186,538)	
60	% Increase/(Decrease) from Prior Y		56%	20%	-66%	163%		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - MUNICIPAL ACCOMMODATIONS TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
61								
62		RECREATION						
63	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	
64	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
65	30-4820.5085	CAPITAL OUTLAY	21,736	8,600	-	-	(8,600)	
66		SUBTOTAL RECREATION	21,736	8,600	-	-	(8,600)	
67		% Increase/(Decrease) from Prior Y	555%	-60%	-100%	#DIV/0!		
68								
69		FRONT BEACH AND PARKING MANAGEMENT						
70	30-5620.5010	PRINT AND OFFICE SUPPLIES	17,071	20,800	13,300	20,800	-	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	30-5620.5013	BANK SERVICE CHARGES	35,248	30,000	30,000	30,000	-	Processing fees paid for parking kiosk credit card transactions.
72	30-5620.5020	ELECTRIC AND GAS	38,051	43,400	37,000	37,000	(6,400)	Landscape lighting in Front Beach area
73	30-5620.5021	TELEPHONE/CABLE	3,322	4,000	4,000	4,000	-	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	30-5620.5022	WATER AND SEWER	4,942	5,000	5,000	5,000	-	Irrigation
75	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,120	3,000	3,000	3,000	-	Provision for surveillance camera replacements if needed
76	30-5620.5026	MAINT & SERVICE CONTRACTS	30,377	43,500	18,500	43,500	-	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	30-5620.5027	MACHINE/EQUIPMENT REPAIR	2,120	14,000	14,000	14,000	-	Annual Parkeon maintenance contract for 18 kiosks
78	30-5620.5041	UNIFORMS	3,764	5,000	5,000	5,000	-	BSO uniforms
79	30-5620.5054	STREET SIGNS	1,397	5,000	5,000	5,000	-	Replace beach and/or parking signs as needed
80	30-5620.5062	INSURANCE	1,167	1,600	1,600	1,600	-	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
81	30-5620.5065	PROFESSIONAL SERVICES	31,358	38,000	38,000	38,000	-	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	30-5620.5067	CONTRACTED SERVICES	12,200	11,800	11,800	18,000	6,200	Beach recycling collection per contract
83	30-5620.5079	MISCELLANEOUS	8,284	7,500	7,500	7,500	-	Provision for unanticipated costs. Covers all parking and front beach maintenance.
84	30-5620.5085	CAPITAL OUTLAY	-	20,000	-	-	(20,000)	
85		SUBTOTAL FR BEACH/PKG MGT	191,421	252,600	193,700	232,400	(20,200)	
86		% Increase/(Decrease) from Prior Y	-9%	32%	1%	20%		
87								
88		TOTAL MUNI ATAX FUND EXPENDITURES	1,081,591	2,309,809	1,236,269	1,384,134	(925,676)	
89		% Increase/(Decrease) from Prior Y	31%	114%	14%	12%		
90								
91		NET INCOME BEFORE TRANSFERS	513,134	(673,719)	(14,946)	(554,633)	119,086	
92								
93		TRANSFERS						
94	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
95	30-3900.5901	OPERATING TRANSFERS OUT	(607,582)	(458,702)	(458,702)	(291,451)	167,251	Includes transfers to General Fund for 1 firefighter, 1 police officer and 50% of Pub Works fuel & temp labor.
96		NET TRANSFERS IN/(OUT)	(607,582)	(458,702)	(458,702)	(291,451)	167,251	
97								
98		NET INCOME AFTER TRANSFERS	(94,448)	(1,132,421)	(473,648)	(846,084)	286,337	
99								
100		ENDING FUND BALANCE	1,622,046	489,625	1,148,399	302,314		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - HOSPITALITY TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	HOSPITALITY TAX FUND REVENUES							
6	35-3450.4108	HOSPITALITY TAX	794,303	811,640	559,500	615,860	(195,780)	Assume declines in FY20 and FY21 due to Covid19.
7	35-3500.4504	SALE OF ASSETS	915	-	-	-	-	
8	35-3500.4505	INTEREST INCOME	25,151	16,800	18,000	24,000	7,200	
9	TOTAL REVENUES (NO TRANSFERS)		820,369	828,440	577,500	639,860	(188,580)	
10	% Increase/(Decrease) from Prior Y		3%	1%	-30%	11%		
12	GENERAL GOVERNMENT							
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	117,000	123,000	123,000	129,000	6,000	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	35-4120.5011	DEBT SERVICE - INTEREST	21,094	18,894	18,894	16,582	(2,312)	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15	SUBTOTAL GENERAL GOVT		138,094	141,894	141,894	145,582	3,688	
16	% Increase/(Decrease) from Prior Y		3%	3%	3%	3%		
18	POLICE							
19	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,000	2,000	2,000	-	Body camera equipment replacements as needed
20	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
21	35-4420.5085	CAPITAL OUTLAY	7,740	57,000	39,000	105,000	48,000	FY21 incl 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).
22	SUBTOTAL POLICE		7,740	59,000	41,000	107,000	48,000	
23	% Increase/(Decrease) from Prior Y		-52%	662%	430%	161%		
25	FIRE							
26	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	31,726	35,000	25,000	40,000	5,000	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	35-4520.5085	CAPITAL OUTLAY	-	175,000	-	235,000	60,000	FY21 incl \$10,000 to repl "jaws of life" equip and 25% for refurbishment of both the Fire pumper (\$75,000) and 95' Ladder truck (\$150,000).
28	SUBTOTAL FIRE		31,726	210,000	25,000	275,000	65,000	
29	% Increase/(Decrease) from Prior Y		-53%	562%	-21%	1000%		
31	PUBLIC WORKS							
32	35-4620.5026	MAINT & SERVICE CONTRACTS	80,731	193,800	100,000	193,800	-	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director.
33	35-4620.5067	CONTRACTED SERVICES	69,952	70,000	70,000	70,000	-	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	35-4620.5085	CAPITAL OUTLAY	-	34,000	-	40,000	6,000	FY21 incl 1/3 cost to replace 2003 Mack Flatbed (\$40,000).
35	35-4620.5086	DRAINAGE	-	-	-	198,288	198,288	FY21 includes annual ditch maintenance
36	SUBTOTAL PUBLIC WORKS		150,683	297,800	170,000	502,088	204,288	
37	% Increase/(Decrease) from Prior Y		38%	98%	13%	195%		
39	BUILDING							
40	35-4720.5010	PRINT AND OFFICE SUPPLIES	-	-	-	-	-	
41	35-4720.5013	BANK SERVICE CHARGES	-	-	-	-	-	
42	SUBTOTAL BUILDING		-	-	-	-	-	
43	% Increase/(Decrease) from Prior Y		-100%					

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - HOSPITALITY TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
45	RECREATION							
46	35-4820.5085	CAPITAL OUTLAY	-	5,000	5,000	-	(5,000)	
47	35-4830.5092	SPECIAL ACTIVITIES	32,636	33,000	30,398	28,000	(5,000)	Holiday Fest (\$15,000), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).
48		SUBTOTAL RECREATION	32,636	38,000	35,398	28,000	(10,000)	
49		% Increase/(Decrease) from Prior Year		16%	8%		-21%	
51	FRONT BEACH AND PARKING MANAGEMENT							
52	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	
53		SUBTOTAL FR BEACH/PKG MGT	-	-	-	-	-	
54		% Increase/(Decrease) from Prior Year					-	
56	TOTAL HOSPITALITY TAX FUND EXPENDITURES		360,878	746,694	413,292	1,057,670	310,976	
57		% Increase/(Decrease) from Prior Y	10%	107%	15%	156%		
59	NET INCOME BEFORE TRANSFERS		459,491	81,746	164,208	(417,810)	(499,556)	
61	TRANSFERS							
62	35-3900.5901	OPERATING TRANSFERS OUT	(462,008)	(229,830)	(229,830)	(218,549)	11,281	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
63		NET TRANSFERS IN/(OUT)	(462,008)	(229,830)	(229,830)	(218,549)	11,281	
65	NET INCOME AFTER TRANSFERS		(2,517)	(148,084)	(65,622)	(636,359)	(488,275)	
67	ENDING FUND BALANCE		1,077,774	929,690	1,012,152	375,793		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - STATE ACCOMMODATIONS TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	STATE ACCOMMODATIONS TAX FUND REVENUES							
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,298,212	1,271,020	961,938	972,204	(298,816)	Revenue from the new Wild Dunes hotel not expected until FY22. Assume reduced revenue in FY20 amd FY21 due to Covid19.
7	50-3450.4107	ACCOMMODATION TAX-PROMO	599,175	587,100	443,967	448,713	(138,387)	Revenue from the new Wild Dunes hotel not expected until FY22. Assume reduced revenue in FY20 amd FY21 due to Covid19.
8	50-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	
9	50-3500.4504	SALE OF ASSETS	2,130	5,000	-	5,000	-	
10	50-3500.4505	INTEREST INCOME	35,035	30,560	27,000	34,000	3,440	
11	TOTAL REVENUES (NO TRANSFERS)		1,934,552	1,893,680	1,432,905	1,459,918	(433,763)	
12	% Increase/(Decrease) from Prior Y		8%	-2%	-26%	2%		
14	GENERAL GOVERNMENT							
15	50-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
16	50-4120.5022	WATER AND SEWER	259	600	600	600	-	Irrigation at Breach Inlet sign
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	1,000	1,000	1,000	-	Add/replace/maintain benches, etc at Carmen R Bunch Park
18	50-4120.5061	ADVERTISING	-	10,000	-	-	(10,000)	
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	53,493	85,000	45,000	42,500	(42,500)	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	50-4120.5079	MISCELLANEOUS	-	1,000	1,000	1,000	-	
22	50-4120.5085	CAPITAL OUTLAY	-	5,000	5,000	-	(5,000)	
23	50-4120.5090	TOURISM PROMOTION EXP	623,679	613,100	441,041	474,713	(138,387)	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	SUBTOTAL GENERAL GOVT		677,431	715,700	493,641	519,813	(195,887)	
25	% Increase/(Decrease) from Prior Y		7%	6%	-27%	5%		
27	POLICE							
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN'	5,730	7,100	7,100	7,100	-	Body armor as needed
29	50-4420.5026	MAINT & SERVICE CONTRACTS	4,750	-	-	-	-	FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. Use 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
30	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
31	50-4420.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	
32	50-4420.5085	CAPITAL OUTLAY	93,523	618,000	371,980	307,020	(310,980)	FY21 incl 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).
33	SUBTOTAL POLICE		115,911	625,100	379,080	314,120	(310,980)	
34	% Increase/(Decrease) from Prior Y		135%	439%	227%	-17%		
36	FIRE							
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	70,756	91,915	78,073	7,317	Debt service for new 75' ladder truck
38	50-4520.5011	DEBT SERVICE - INTEREST	-	33,980	-	13,841	(20,139)	Debt service for new 75' ladder truck
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	-	-	
40	50-4520.5026	MAINT & SERVICE CONTRACTS	31,464	-	-	-	-	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
41	50-4520.5084	CONSTRUCTION IN PROGRESS	11,908	-	-	-	-	
42	50-4520.5085	CAPITAL OUTLAY	24,219	676,000	309,980	473,020	(202,980)	FY21 incl repl (1) personal watercraft (\$14,000), replace (1) ATV (\$18,000), 25% of the refurbishments of both the Fire pumper (\$75,000) and 95' ladder truck (\$150,000), and PSB repair cost (\$216,020).
43	SUBTOTAL FIRE		67,591	780,736	401,895	564,935	(215,801)	
44	% Increase/(Decrease) from Prior Y		-10%	1055%	495%	41%		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - STATE ACCOMMODATIONS TAX FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
46	PUBLIC WORKS							
47	50-4620.5026	MAINT & SERVICE CONTRACTS	28,750	-	-	-	-	
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
49	50-4620.5079	MISCELLANEOUS	3,972	7,500	7,500	7,500	-	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	50-4620.5085	CAPITAL OUTLAY	199,605	37,500	37,500	40,000	2,500	FY21 incl 1/3 cost to replace 2003 Mack Flatbed (\$40,000).
51	SUBTOTAL PUBLIC WORKS		232,326	45,000	45,000	47,500	2,500	
52	% Increase/(Decrease) from Prior Y		1152%	-81%	-81%	6%		
54	RECREATION							
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	
56	50-4820.5026	MAINT & SERVICE CONTRACTS	30,237	-	-	-	-	
57	50-4820.5085	CAPITAL OUTLAY	(5,804)	10,000	5,000	5,000	(5,000)	FY21 incl replacement of playground equipment and/or scoreboards if needed
58	50-4830.5092	SPECIAL ACTIVITIES	13,050	16,000	9,000	12,000	(4,000)	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19
59	SUBTOTAL RECREATION		37,483	26,000	14,000	17,000	(9,000)	
60	% Increase/(Decrease) from Prior Y		-56%	-31%	-63%	21%		
62	FRONT BEACH AND FRONT BEACH RESTROOMS							
63	50-5620.5020	ELECTRIC AND GAS	492	700	700	700	-	
64	50-5620.5022	WATER AND SEWER	9,642	15,000	12,000	12,000	(3,000)	Includes outside showers
65	50-5620.5026	MAINT & SERVICE CONTRACTS	3,041	20,000	5,000	20,000	-	Maintained higher budget despite lower YTD expense. Increased provision reflects goal to maintain current good condition of the renovated facility.
66	50-5620.5044	CLEANING/SANITARY SUPPLY	7,527	7,500	6,000	7,500	-	Supplies for front beach restrooms
67	50-5620.5062	INSURANCE	5,912	6,000	6,000	7,000	1,000	
68	50-5620.5065	PROFESSIONAL SERVICES	80	80	80	80	-	Backflow tests
69	50-5620.5067	CONTRACTED SERVICES	129,715	150,000	100,000	145,000	(5,000)	Includes \$60k for year-round cleaning and maintenance, \$85k year-round business district (on street) & beach trash collection. Recycling collection is included in the Muni State Atax Fund.
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	
71	50-5620.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	-	
72	50-5620.5085	CAPITAL OUTLAY	57,410	-	-	-	-	
73	SUBTOTAL FR BEACH RESTRMS		213,819	199,280	129,780	192,280	(7,000)	
74	% Increase/(Decrease) from Prior Y		-60%	-7%	-39%	48%		
76	TOTAL STATE ATAX FUND EXPENDITURES		1,344,560	2,391,816	1,463,396	1,655,648	(736,168)	
77	% Increase/(Decrease) from Prior Y		-4%	78%	9%	13%		
79	NET INCOME BEFORE TRANSFERS		589,992	(498,136)	(30,490)	(195,730)	302,406	
81	TRANSFERS							
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	
83	50-3900.5901	OPERATING TRANSFERS OUT	(577,410)	(278,713)	(278,713)	(583,686)	(304,973)	Includes xfers to Gen Fund for 3 firefighters, 1 police officer and 100% of BSOs. FY21 also includes \$216,450 (75%) of annual debt svc on Marina dock bond.
84	NET TRANSFERS IN/(OUT)		(577,410)	(278,713)	(278,713)	(583,686)	(304,973)	
86	NET INCOME AFTER TRANSFERS		12,582	(776,849)	(309,203)	(779,416)	(2,567)	
88	ENDING FUND BALANCE		1,813,034	1,036,186	1,503,831	724,415		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - BEACH PRESERVATION FUND							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
3								
5	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)							
6	55-3450.4028	DONATIONS OF CASH	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
7	55-3450.4111	GRANT REVENUE	-	-	-	-	-	
8	55-3500.4505	INTEREST	1,800	-	-	-	-	
9	57-3500.4505	INTEREST INCOME	-	-	-	-	-	
10	58-3450.4105	BEACH PRESERVATION FEE	1,042,551	1,074,290	823,823	787,500	(286,790)	Revenue from the new Wild Dunes hotel not expected until FY22. Assume reduced revenue in FY20 amd FY21 due to Covid19.
11	58-3450.4111	GRANT INCOME	121,236	-	-	-	-	
12	58-3500.4505	INTEREST INCOME	32,141	25,200	45,000	45,000	19,800	
13		TOTAL REVENUES	1,197,728	1,099,490	868,823	832,500	(266,990)	
14								
15	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)							
16	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
17	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
18	55-4120.5013	BANK SERVICE CHARGES	24	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
19	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
20	55-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
21	55-4120.5087	BEACH NOURISHMENT	21,213	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
22	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
23	58-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
24	58-4120.5026	MAINT & SERVICE CONTRACTS	21,457	25,000	25,000	25,000	-	Matching fund provision for dune vegetation planting program
25	58-4120.5065	PROFESSIONAL SERVICES	21,189	344,142	25,000	149,394	(194,748)	Req'd post project monitoring (\$39k), ongoing monitoring of entire shoreline (\$35k), update beach mgt plan (\$40k). Rebudgeted \$35k in FY21 for feasibility study related to a Breach Inlet project.
26	58-4120.5085	CAPITAL OUTLAY	-	115,000	-	120,000	5,000	\$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	58-4120.5087	BEACH NOURISHMENT	52,732	-	-	-	-	
28		TOTAL EXPENDITURES	116,615	484,142	50,000	294,394	(189,748)	
29								
30		NET INCOME BEFORE TRANSFERS	1,081,113	615,348	818,823	538,106	(77,242)	
31								
32		TRANSFERS						
33	55-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now holds all Beach funds.
34	55-3900.5901	OPERATING TRANSFERS OUT	(226,803)	-	-	-	-	
35	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
36	57-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
37	58-3900.4901	OPERATING TRANSFERS IN/(OUT)	226,803	-	-	-	-	
38		NET TRANSFERS IN/(OUT)	-	-	-	-	-	
39								
40		NET INCOME AFTER TRANSFERS	1,081,113	615,348	818,823	538,106	(77,242)	
41								
42		ENDING FUND BALANCE	2,619,767	3,235,115	3,438,591	3,976,697		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - ALL OTHER FUNDS							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	DISASTER RECOVERY FUND REVENUES							
6	60-3450.4111	GRANT INCOME	90,219	-	-	-	-	
7	60-3500.4501	MISCELLANEOUS	-	-	-	-	-	
8	60-3500.4505	INTEREST INCOME	52,915	42,000	50,000	52,000	10,000	
9	TOTAL REVENUES		143,134	42,000	50,000	52,000	10,000	
10	% Increase/(Decrease) from Prior Y		-61%	-71%	-65%	4%		
12	DISASTER RECOVERY FUND EXPENDITURES							
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
14	60-4120.5045	STORM PREPARATION/CLEANUP	21,341	10,000	39,397	10,000	-	Only if needed
15	60-4120.5058	HURRICANE BUILDING COSTS	-	-	-	-	-	
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
17	60-4120.5079	MISCELLANEOUS	5,000	-	-	-	-	
18	TOTAL EXPENDITURES		26,341	10,000	39,397	10,000	-	
19	% Increase/(Decrease) from Prior Y		-93%	-62%	50%	-75%		
21	60-3900.4901	OPERATING TRANSFERS IN	100,000	-	-	-	-	
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS							
24			216,793	32,000	10,603	42,000	10,000	
26	ENDING FUND BALANCE		2,598,378	2,630,378	2,608,981	2,650,981		
29	FIRE DEPARTMENT 1% REVENUES							
30	40-3450.4120	VFD 1% REBATE	142,608	143,000	143,385	143,000	-	
31	40-3500.4505	INTEREST INCOME	679	25	1,400	2,000	1,975	
32	TOTAL FIRE DEPT 1% REVENUES		143,287	143,025	144,785	145,000	1,975	
33	% Increase/(Decrease) from Prior Y		-3%	0%	1%	0%		
35	FIRE DEPARTMENT 1% EXPENDITURES							
36	40-4520.5013	BANK SERVICE CHARGES	68	50	50	50	-	
37	40-4520.5014	MEMBERSHIP AND DUES	5,693	5,000	5,000	6,000	1,000	
38	40-4520.5021	TELEPHONE/CABLE	3,342	2,000	2,000	3,500	1,500	
39	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,000	1,000	-	(1,000)	
40	40-4520.5041	UNIFORMS	443	3,000	3,000	-	(3,000)	
41	40-4520.5062	INSURANCE	175,592	129,975	129,975	133,450	3,475	
42	40-4520.5079	MISCELLANEOUS	801	2,000	2,000	2,000	-	
43	TOTAL FIRE DEPT 1% EXPENDITURES		185,939	143,025	143,025	145,000	1,975	
44	% Increase/(Decrease) from Prior Y		14%	-23%	-23%	1%		
46	FIRE DEPT 1% NET INCOME		(42,652)	-	1,760	-	-	
48	ENDING FUND BALANCE		145,130	145,130	146,890	146,890		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - ALL OTHER FUNDS							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
49	FEDERAL & STATE NARCOTICS REVENUES							
50	61-3500.4505	INTEREST	-	-	-	-	-	
51	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	
52	62-3500.4505	INTEREST	-	-	-	-	-	
53	TOTAL FED AND STATE NARCOTICS REVENUES		-	-	-	-	-	
54	% Increase/(Decrease) from Prior Y		-100%	-100%	-100%			
55								
56	FEDERAL & STATE NARCOTICS EXPENDITURES							
57	61-4320.5013	BANK SERVICE CHARGES	-	-	-	-	-	
58	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	-	-	
59	61-4320.5041	UNIFORMS	-	-	-	-	-	
60	61-4320.5079	MISCELLANEOUS	(751)	-	-	-	-	
61	62-4320.5013	BANK SERVICE CHARGES	-	-	-	-	-	
62	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	-	-	
63	62-4320.5041	UNIFORMS	228	-	-	-	-	
64	62-4320.5079	MISCELLANEOUS	(722)	-	4,386	-	-	
65	TOTAL FED AND STATE NARCOTICS EXPENSES		(1,244)	-	4,386	-	-	
66	% Increase/(Decrease) from Prior Y		-112%	-100%	-452%			
67								
68	FED & STATE NARCOTICS NET INC		1,244	-	(4,386)	-	-	
69								
70	ENDING FUND BALANCE		4,386	4,386	(0)	(0)		
71								
72								
73	VICTIMS FUND REVENUES							
74	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	9,259	10,000	5,023	3,970	(6,030)	
75	64-3500.4505	INTEREST	-	3	3	3	-	
76	TOTAL VICTIMS FUND REVENUES		9,259	10,003	5,026	3,973	(6,030)	
77	% Increase/(Decrease) from Prior Y		-4%	8%	-46%	-21%		
78								
79	VICTIMS FUND EXPENDITURES							
80	64-4420.5010	PRINT AND OFFICE SUPPLIES	-	200	200	200	-	
81	64-4420.5013	BANK SERVICE CHARGES	-	-	-	-	-	
82	64-4420.5014	MEMBERSHIP AND DUES	50	50	50	50	-	
83	64-4420.5021	TELEPHONE/CABLE	577	800	800	800	-	
84	64-4420.5041	UNIFORMS	-	-	-	-	-	
85	64-4420.5064	EMPLOYEE TRAINING	1,067	1,000	1,000	1,000	-	
86	64-4420.5079	MISCELLANEOUS	-	-	-	-	-	
87	TOTAL VICTIMS FUND EXPENDITURES		1,694	2,050	2,050	2,050	-	
88	% Increase/(Decrease) from Prior Y		22%	21%	21%			
89								
90	VICTIMS FUND NET INCOME BEFORE TRANSFERS		7,565	7,953	2,976	1,923	(6,030)	
91								
92	60-3900.4901	OPERATING TRANSFERS IN	12,921	-	-	-	-	
93	64-3900.5901	OPERATING TRANSFERS OUT	-	(7,000)	(3,000)	(3,000)	4,000	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
94								
95	VICTIMS NET INC AFTER TRANSFERS		20,486	953	(24)	(1,077)	(2,030)	
96								
97	ENDING FUND BALANCE		28,313	29,266	28,290	27,213		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - ALL OTHER FUNDS							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
118								
119								
120	RECREATION BUILDING FUND REVENUES							
121	68-3500.4501	MISCELLANEOUS REVENUE	16,145	15,000	13,474	15,000	-	
122	68-3500.4505	INTEREST	380	-	1,400	1,000	1,000	
123	TOTAL RECREATION FUND REVENUES		16,525	15,000	14,874	16,000	1,000	
124	% Increase/(Decrease) from Prior Y		22%	-9%	-10%	8%		
125								
126	RECREATION BUILDING FUND EXPENDITURES							
127	68-4820.5013	BANK SERVICE CHARGES	-	-	-	-	-	
128	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
129	68-4820.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
130	68-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	
131	68-4830.5092	SPECIAL ACTIVITIES	13,238	15,000	15,000	15,000	-	Expenses related to IOP Beach Run
132	TOTAL RECREATION FUND EXPENDITURES		13,238	15,000	15,000	15,000	-	
133	% Increase/(Decrease) from Prior Y		-42%	13%	13%			
134								
135	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	-	Transfer in from State Atax fund to sponsor IOP Beach Run
136								
137	REC BUILDING FUND NET INCOME		6,287	3,000	2,874	4,000	1,000	
138								
139	ENDING FUND BALANCE		71,619	74,619	74,493	78,493		

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - MARINA ENTERPRISE FUND BUDGET							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
5	MARINA REVENUES							
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	
7	90-3500.4501	MISCELLANEOUS INCOME	-	-	-	-	-	
8	90-3500.4505	INTEREST INCOME	15,102	13,650	10,000	13,500	(150)	
9	90-3600.4610	MARINA STORE LEASE INCOME	77,840	78,397	65,153	79,965	1,568	Budget assumes 2% annual CPI adjustment, but no add'l rent . FY20 includes a rent abatement due to the UST replacement delay.
10	90-3600.4620	MARINA OPERATIONS LEASE INCOM	173,766	161,355	137,556	179,852	18,497	Budget assumes 2% annual CPI adjustment, but no add'l rent. FY20 includes rent abatement for the cumulative impact of 130 ft of dock losses going back to 2018.
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	142,332	153,214	45,117	-	(153,214)	Assume no rent for FY21. It is likely that the restaurant building will significantly renovated during this time period.
12	90-3600.4660	MARINA WAVERUNNER LEASE INCC	22,548	23,460	23,460	23,929	469	Budget assumes 2% annual CPI adjustment, but no add'l rent
13								
14	TOTAL REVENUES		431,588	430,076	281,286	297,246	(132,830)	
15	% Increase/(Decrease) from Prior Y		6%	0%	-35%	6%		
16								
17	MARINA GENERAL & ADMINISTRATIVE							
18	90-6120.5011	DEBT SERVICE - INTEREST	3,045	-	-	128,360	128,360	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	90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	
20	90-6120.5022	WATER AND SEWER	360	400	400	400	-	Irrigation around sign
21	90-6120.5026	MAINT & SERVICE CONTRACTS	7,233	54,003	15,000	54,003	-	Marina maintenance contingency. Calculated as 1% of insured boat ramp, bulkhead and dock value + provisions for all stormwater fee and termite inspection invoices.
22	90-6120.5061	ADVERTISING	-	-	-	-	-	
23	90-6120.5065	PROFESSIONAL SERVICES	51,776	165,000	15,000	252,000	87,000	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	90-6120.5079	MISCELLANEOUS	-	-	-	-	-	
25	SUBTOTAL		62,413	219,403	30,400	434,763	215,360	
26	% Increase/(Decrease) from Prior Y		-15%	252%	-51%	1330%		
27								
28	MARINA STORE							
29	90-6220.5022	WATER AND SEWER	300	300	300	300	-	Annual fireline charge
30	90-6220.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
31	90-6220.5030	DEPRECIATION	6,000	6,000	6,000	6,000	-	
32	90-6220.5062	INSURANCE	-	1,000	1,000	1,000	-	Underground storage tank insurance on (2) fuel tanks
33	90-6220.5065	PROFESSIONAL SERVICES	480	1,070	1,070	1,070	-	DHEC underground storage tank fees
34	90-6220.5079	MISCELLANEOUS	-	-	-	-	-	
35	SUBTOTAL		6,780	8,370	8,370	8,370	-	
36	% Increase/(Decrease) from Prior Y		-55%	23%	23%			
37								
38	MARINA OPERATIONS							
39	90-6420.5026	MAINT & SERVICE CONTRACTS	35,668	-	-	334,000	334,000	\$334,000 for bulkhead recoating in FY21 (from bond proceeds).
40	90-6420.5030	DEPRECIATION	121,820	95,000	121,820	236,820	141,820	Includes depreciation on new docks starting in FY21.
41	90-6420.5061	ADVERTISING	4,800	5,000	5,000	5,000	-	
42	90-6420.5062	INSURANCE	66,136	51,000	51,000	55,200	4,200	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.
43	90-6420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	
44	90-6420.5079	MISCELLANEOUS	-	-	-	-	-	
45	SUBTOTAL		228,424	151,000	177,820	631,020	480,020	
46	% Increase/(Decrease) from Prior Y		44%	-34%	-22%	255%		
47								

	A	B	I	J	M	O	P	W
1	CITY OF ISLE OF PALMS FISCAL YEAR 2021 BUDGET - MARINA ENTERPRISE FUND BUDGET							
2	GL Number	Description	ACTUAL FY19	BUDGET FY20	FORECAST FY20	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
48	MARINA RESTAURANT							
49	90-6520.5026	MAINT & SERVICE CONTRACTS	440	-	-	-	-	
50	90-6520.5030	DEPRECIATION	5,250	5,250	5,250	5,250	-	
51	90-6520.5062	INSURANCE	15,003	15,000	15,000	18,400	3,400	Portion of dock insurance attributable to restaurant docks. Forecast 2% annual increase.
52	90-6520.5065	PROFESSIONAL SERVICES	200	200	200	200	-	Backflow test
53	90-6520.5079	MISCELLANEOUS	-	-	-	-	-	
54	SUBTOTAL		20,893	20,450	20,450	23,850	3,400	
55	% Increase/(Decrease) from Prior Y		6%	-2%	-2%	17%		
56								
57	MARINA WATERSPORTS							
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	
59	90-6820.5030	DEPRECIATION	-	-	-	-	-	
60	90-6820.5062	INSURANCE	-	-	-	7,200	7,200	Beginning in FY21, 9% of total dock insurance is allocated to watersports operations. This is the pro-rata share based on linear feet of dock.
61	SUBTOTAL		-	-	-	7,200	7,200	
62	% Increase/(Decrease) from Prior Y		-100%					
63								
64	TOTAL MARINA EXPENSES		318,510	399,223	237,040	1,105,203	705,980	
65	% Increase/(Decrease) from Prior Y		10%	25%	-26%	366%		
66								
67	NET INCOME BEFORE TRANSFERS		113,078	30,853	44,246	(807,957)	(838,810)	
68								
69	TRANSFERS							
70	90-3900.4901	OPERATING TRANSFERS IN	417,913	73,500	73,500	216,450	142,950	Incls transfers to Marina from State Atax Fund (75%) of total P&I payments on bond for docks in FY21.
71								
72	NET INCOME AFTER TRANSFERS		530,991	104,353	117,746	(591,507)	(695,860)	
73								
74	ENDING NET POSITION		6,630,764	6,735,116	6,748,510	6,157,003		
75	ENDING CASH BALANCE		594,738		738,207	568,530		
76								
77		<i>Source of Transfer In</i>			State Atax	State Atax		
78								
80	CASH BALANCE							
81	ESTIMATE FUTURE CASH BALANCES:							
82	<i>BEGINNING CASH</i>				594,738	738,207		
83	<i>ADD NET INCOME</i>				44,246	(807,957)		
84	<i>ADD TRANSFERS IN</i>				73,500	216,450		
85	<i>ADD NON-CASH DEPRECIATION</i>				133,070	248,070		
86	<i>ADD DEBT PROCEEDS</i>					3,209,000		
87	<i>LESS CAPITAL ADDITIONS NOT IN EXPENSE (REPLACE UNDERGROUND STORAGE TANKS, DOCK DESIGN)</i>				(107,347)			
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)		
90	<i>ENDING CASH</i>				738,207	568,530		
91								

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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	<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</i>	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	FINAL											
4				<i>Proposed Funding Source</i>								
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				100,000
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	-	-	-	2,233,727
39												
40	Facilities Maintenance											
41	<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 for PSB in FY21 since repair will be in progress.</i>											-
42												
43												
44												
45	Grand Total Police Department	2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,233,727
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	FINAL											
4				<i>Proposed Funding Source</i>								
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 <i>(cost to refurb - no debt issued)</i>	300,000			150,000		75,000	75,000				300,000
53	Refurbish 95' Ladder Truck (Rebudget from FY20)	600,000			300,000		150,000	150,000				600,000
54	Vehicle Radio Replacements	25,000			25,000							25,000
55	Replace (1) personal watercraft (3 year rotation)	14,000						14,000				14,000
56	Repl (2) all terrain veh (ATVs) for beach patrol/missions (3 yr rotation)	18,000						18,000				18,000
57	Cutters, spreader, hose and pump for "jaws of life" equip	10,000					10,000					10,000
58	50% of Public Safety Building repair (Trident estimate +15%)	1,951,727			1,519,687	216,020		216,020				1,951,727
59												
60		2,918,727		-	1,994,687	216,020	235,000	473,020	-	-	-	2,918,727
61												
62	Facilities Maintenance											
63	<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</i>	49,076			49,076							49,076
64												
65		49,076		-	49,076	-	-	-	-	-	-	49,076
66					-							
67												
68	Grand Total Fire Department	2,967,803		-	2,043,763	216,020	235,000	473,020	-	-	-	2,967,803
69												
70												
71												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
72	Public Works Department											
73												
74	Capital Purchases											
75	Replace 2003 Mack Flatbed (PW 21)	120,000			40,000		40,000	40,000				120,000
76												
77		120,000		-	40,000	-	40,000	40,000	-	-	-	120,000
78												
79	Facilities Maintenance											
80	<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.</i>	12,607			12,607							12,607
81		12,607		-	12,607	-	-	-	-	-	-	12,607
82												
83	Drainage											
84	General drainage contingency for small projects	70,000			70,000							70,000
85	Repeat drainage work based on 3-year maintenance rotation	198,288				198,288						198,288
86	Small drainage projects as prioritized by Thomas & Hutton	500,000				500,000						500,000
87	Comprehensive Drainage Plan	250,000			250,000							250,000
88	Phase 3 Drainage construction incl Waterway Blvd multi-use path	3,120,000			3,120,000							3,120,000
89												
90		4,138,288		-	3,440,000	698,288	-	-	-	-	-	4,138,288
91												
92												
93	Grand Total Public Works Department	4,270,895		-	3,492,607	698,288	40,000	40,000	-	-	-	4,270,895
94												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
95	Building Department											
96												
97	Capital Purchases											
98												
99	Facilities Maintenance											
100	<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</i>	12,163			12,163							12,163
101												
102	Grand Total Building Department	12,163		-	12,163	-	-	-	-	-	-	12,163
103												
104												
105	Recreation Department											
106												
107	Capital Outlay											
108	Add/Repl playground or outside scoreboard equip (only with failure)	5,000						5,000				5,000
109	Replace HVAC as needed (approx 15 total units)	12,000			12,000							12,000
110												
111												
112	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
113												
114												
115												
116	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
117												
118	Capital Purchases											
119	Replace/repair/add dune walkovers (approx 57 accesses)	120,000							120,000			120,000
120	Replace sections of white fencing around parking lots	-				-						-
121	Mobi Mat material to stabilize sand beach accesses	-							-			-
122		120,000		-	-	-	-	-	120,000	-	-	120,000
123												
124	Facilities Maintenance											
125	<i>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</i>	20,000						20,000				20,000
126												
127	Assign Fund Balance for Future Expenditures											
128	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
129												
130												
131	Grand Total Front Beach	215,000		-	-	25,000	25,000	45,000	120,000	-	-	215,000
132												
133												
134	Breach Inlet Boat Ramp											
135												
136		-				-						-
137	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
138												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
139	Beach Restoration and Monitoring											
140												
141	Update Beach Management Plan	40,000							40,000			40,000
142	Feasibility Study - Breach Inlet Project	35,000							35,000			35,000
143	Required post project monitoring (years 2-5 per CSE contract)	39,394							39,394			39,394
144	Ongoing monitoring of shoreline	35,000							35,000			35,000
145												
147	Grand Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
148												
149	Isle of Palms Marina											
150												
151	Capital Purchases											
152	Marina dock construction	2,875,000									2,875,000	2,875,000
153												
154												
155		2,875,000		-	-	-	-	-	-	-	2,875,000	2,875,000
156												
157	Facilities Maintenance											
158	<i>Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.</i>	54,003									54,003	54,003
159	Re-coat marina bulkhead	334,000									334,000	334,000
160												
161		388,003		-	-	-	-	-	-	-	388,003	388,003
162												
163												
164	Grand Total Marina	3,263,003		-	-	-	-	-	-	-	3,263,003	3,263,003
165												
166												

	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	FINAL											
4				<i>Proposed Funding Source</i>								
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												
167	Bonded Debt Service- Principal & Interest											
168												
169	2003 Rec Expansion GO Bond - principal	210,000		126,000		84,000						210,000
170	2003 Rec Expansion GO Bond - interest	10,584		6,350		4,234						10,584
171	2006 Fire Station #2 GO Bond - principal	215,000		86,000			129,000					215,000
172	2006 Fire Station #2 GO Bond - interest	27,636		11,054			16,582					27,636
173	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
174	2008 Public Safety Building GO Bond - interest	132,480		132,480								132,480
175	2019 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	78,073						78,073				78,073
176	2019 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	13,841						13,841				13,841
177	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 3%)	165,990		165,990								165,990
178	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 3%)	94,860		94,860								94,860
179	2021 Marina Dock Replacement Bond - principal (15 Yrs @ 4%)	160,240						120,180			40,060	160,240
180	2021 Marina Dock Replacement Bond - interest (15 Yrs @ 4%)	128,360						96,270			32,090	128,360
181												
182	Debt Totals by Year	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
183				62%	0%	5%	9%	19%	0%	0%	4%	100%
184												
185												
186	SUMMARY BY CATEGORY											
187												
188	Total Capital Items	8,579,454		-	3,947,374	432,040	380,000	825,040	120,000	-	2,875,000	8,579,454
189	Total Facility Maintenance	494,012		-	86,009	-	-	20,000	-	-	388,003	494,012
190	Total Drainage	4,138,288		-	3,440,000	698,288	-	-	-	-	-	4,138,288
191	Total Beach Maintenance	149,394		-	-	-	-	-	149,394	-	-	149,394
192	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
193	Total Bond and Loan Payments	1,612,065		997,735	-	88,234	145,582	308,365	-	-	72,150	1,612,065
194	Total all expenditures and Fund Bal assignments on this schedule	15,048,213		997,735	7,473,383	1,243,562	550,582	1,178,405	269,394	-	3,335,153	15,048,213
195	Percentage of Total by Fund			7%	50%	8%	4%	8%	2%	0%	22%	100%

	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	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
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	FINAL	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													

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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	FINAL	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	Refurbish 95' Ladder Truck (Rebudget from FY20)	600,000										
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	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	2,918,727		332,000	198,000	94,000	44,000	116,000	811,500	81,000	64,000	111,000
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	2,967,804		426,305	292,305	188,305	138,305	304,610	1,000,110	269,610	252,610	299,610

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3	FINAL	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) <i>(repl in approx FY33)</i>											
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	3,120,000		-	-	-	-	-	-	-	-	-
148		Subtotal Drainage	4,138,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
154		Grand Total Public Works Department	4,270,895		284,645	972,145	1,093,895	817,645	1,071,753	910,503	1,089,253	779,753	831,503
155													

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3	FINAL	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	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	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	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	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 (<i>defer to FY23</i>)			29,000								
177		Replace Toro Groomer (<i>defer to FY22</i>)		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 (<i>defer to FY22</i>)		6,000	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	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													

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3	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet		FY 21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
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 <i>(defer to FY23)</i>			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		<i>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.</i>											
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													

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3	FINAL	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
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								
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								
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													

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3	FINAL		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	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		Subtotal	388,003		54,003	54,003	54,003	54,003	105,006	105,006	105,006	105,006	105,006
282													
283		Assign Fund Balance for Future Expenditures											
284		<i>-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.</i>											
285		Subtotal Assignment of Fund Balance	-		-	-	-	-	-	-	-	-	-
286													
287		Grand Total Marina	3,263,003		54,003	54,003	54,003	54,003	155,006	105,006	105,006	105,006	105,006
288													
289													
290													

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3	FINAL	Total Needs from All Funds											
4													
5	Total												
6	Fleet												
7													
8													
291	Bonded Debt Service- Principal & Interest												
292													
293	2003 Rec Expansion GO Bond - principal		210,000		210,000	210,000							
294	2003 Rec Expansion GO Bond - interest		10,584		7,056	3,528							
295	2006 Fire Station #2 GO Bond - principal		215,000		225,000	240,000	250,000	265,000	275,000				
296	2006 Fire Station #2 GO Bond - interest		27,636		23,594	19,364	14,852	10,152	5,170				
297	2008 Public Safety Building GO Bond - principal		375,000		375,000	375,000	375,000	375,000	425,000	450,000	450,000		
298	2008 Public Safety Building GO Bond - interest		132,480		116,955	101,430	85,905	70,380	54,855	37,260	18,630		
299	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	
300	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	
301	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
302	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
303	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
304	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
305													
306	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
307													
308			997,735		982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850
309	SUMMARY BY CATEGORY												
310													
311	Total Capital Items		8,579,454		747,000	1,016,000	1,010,000	851,000	2,109,000	1,644,500	1,297,000	4,265,000	544,000
312	Total Facility Maintenance		494,013		250,470	250,470	250,470	250,470	477,940	477,940	477,940	477,940	477,940
313	Total Drainage		4,138,288		257,038	754,538	768,288	757,038	754,538	768,288	757,038	754,538	768,288
314	Total Beach Maintenance		149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
315	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
316	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
317	Total all expenditures on this schedule		15,048,214		2,963,478	3,761,947	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																									
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	549,023	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	549,450	549,450	549,450	549,450	549,023	13,217,267	2,935,521	16,152,788
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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	260,850	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	72,150	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	216,450	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	549,450	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)	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	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	211,201,814	
8% of Assessed Value	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	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	16,896,145	
Less current IOP GO Debt outstanding issued without a referendum (principal only):																											
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.

**City of Isle of Palms
Millage Rate Table**

CURRENT ISLE OF PALMS MILLAGE

Operating Millage Rate =	0.0213
Debt Service Millage Rate	0.0034
Total IOP Millage Rate	0.0247
Local Option Sales Tax Credit Factor	(0.0002)

**INCREASE DEBT SERVICE MILLAGE BY APPROX 1.3 MILLS TO
FUND DRAINAGE PHASE 3 ANNUAL DEBT SERVICE**

Operating Millage Rate =	0.0213
Debt Service Millage Rate	0.0047
Total IOP Millage Rate	0.0260
Local Option Sales Tax Credit Factor	(0.0002)

TAXPAYER'S INCREASE

Appraised Value	CURRENT ISLE OF PALMS MILLAGE			INCREASE DEBT SERVICE MILLAGE BY APPROX 1.3 MILLS TO FUND DRAINAGE PHASE 3 ANNUAL DEBT SERVICE				TAXPAYER'S INCREASE		
	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/Commercial
250,000	247.00	(50.00)	197.00	370.50	260.00	(50.00)	210.00	390.00	13.00	19.50
300,000	296.40	(60.00)	236.40	444.60	312.00	(60.00)	252.00	468.00	15.60	23.40
350,000	345.80	(70.00)	275.80	518.70	364.00	(70.00)	294.00	546.00	18.20	27.30
400,000	395.20	(80.00)	315.20	592.80	416.00	(80.00)	336.00	624.00	20.80	31.20
500,000	494.00	(100.00)	394.00	741.00	520.00	(100.00)	420.00	780.00	26.00	39.00
600,000	592.80	(120.00)	472.80	889.20	624.00	(120.00)	504.00	936.00	31.20	46.80
700,000	691.60	(140.00)	551.60	1,037.40	728.00	(140.00)	588.00	1,092.00	36.40	54.60
900,000	889.20	(180.00)	709.20	1,333.80	936.00	(180.00)	756.00	1,404.00	46.80	70.20
1,000,000	988.00	(200.00)	788.00	1,482.00	1,040.00	(200.00)	840.00	1,560.00	52.00	78.00
1,250,000	1,235.00	(250.00)	985.00	1,852.50	1,300.00	(250.00)	1,050.00	1,950.00	65.00	97.50
1,500,000	1,482.00	(300.00)	1,182.00	2,223.00	1,560.00	(300.00)	1,260.00	2,340.00	78.00	117.00
1,750,000	1,729.00	(350.00)	1,379.00	2,593.50	1,820.00	(350.00)	1,470.00	2,730.00	91.00	136.50
2,000,000	1,976.00	(400.00)	1,576.00	2,964.00	2,080.00	(400.00)	1,680.00	3,120.00	104.00	156.00
2,500,000	2,470.00	(500.00)	1,970.00	3,705.00	2,600.00	(500.00)	2,100.00	3,900.00	130.00	195.00
3,000,000	2,964.00	(600.00)	2,364.00	4,446.00	3,120.00	(600.00)	2,520.00	4,680.00	156.00	234.00
3,500,000	3,458.00	(700.00)	2,758.00	5,187.00	3,640.00	(700.00)	2,940.00	5,460.00	182.00	273.00
4,000,000	3,952.00	(800.00)	3,152.00	5,928.00	4,160.00	(800.00)	3,360.00	6,240.00	208.00	312.00
4,500,000	4,446.00	(900.00)	3,546.00	6,669.00	4,680.00	(900.00)	3,780.00	7,020.00	234.00	351.00
5,000,000	4,940.00	(1,000.00)	3,940.00	7,410.00	5,200.00	(1,000.00)	4,200.00	7,800.00	260.00	390.00

APPROXIMATE ANNUAL PROJECTED ADDITIONAL REVENUE TO THE CITY FROM A 1.3 MILL TAX INCREASE = \$261,000

FY19 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.0509

Mt Pleasant = 0.04100

Folly Beach = 0.0369