



City Council

6:00 p.m., Tuesday, June 23, 2020

Council Chambers

1207 Palm Boulevard, Isle of Palms, South Carolina

Virtual Meeting Due to COVID-19 Pandemic:

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

Public Comment:

Citizens may provide public comment here:
<https://www.iop.net/public-comment-form>

Agenda

1. **Introduction of meeting** and acknowledgement that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Reading of the Journals of Previous Meetings**
 - Regular Meeting – May 26, 2020
 - Public Hearing – May 29, 2020
 - Special Meeting – May 29, 2020
3. **Citizens' Comments** - Citizens may submit written comments here:
<https://www.iop.net/public-comment-form> Comments received prior to the meeting will be entered into the record.
4. **Reports from Standing Committees**
 - a. **Ways and Means Committee**
 - i. Approval of a proposal from Thomas & Hutton in the amount of \$18,900 for the conceptual study of the Waterway Boulevard path to evaluate the feasibility of elevating the path and provide opinions of probable cost
 - ii. Approval of contract with Pleasant Places in the amount of \$70,500 for city-wide landscaping services
 - iii. Consideration of a sponsorship request from the South Carolina Aquarium in the amount of \$10,000 for the 2020 Turtle Trek 5k sunset beach run to take place on Saturday, October 10th, 2020.
 - iv. Consideration of a sponsorship request from the Carolina Coast Surf Club, Inc. in the amount of \$1,000 for advertising and promotion of tourism through Surfcam, including a link to the City of Isle of Palms website for beach access, parking, and traffic information.

- b. **Public Safety Committee**
Discussion of paid parking plan on existing beach parking areas
 - c. **Public Works Committee**
Recommendation to request the Planning Commission to develop plan and recommendations for the use of the tree fund
 - d. **Recreation Committee**
Discussion and consideration of offering surf lessons as a Recreation Department program
 - e. **Personnel Committee**
 - f. **Real Property Committee**
Discussion of the marina input session
5. **Reports from City Officers, Boards and Commissions**
- a. **Accommodations Tax Advisory Committee** – minutes attached
 - b. **Board of Zoning Appeals** – no meeting
 - c. **Planning Commission** – minutes attached
6. **Reports from Special or Joint Committees** – None
7. **Petitions Received, Referred or Disposed of** – None
8. **Bills Already in Possession of Council**

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

9. **Introduction of New Bills, Resolutions and Proclamations**

ORDINANCE 2020-04 – An ordinance to reduce the maximum occupancy at a short-term rental to twice the maximum overnight occupancy, not to exceed forty people

ORDINANCE 2020-05 – An ordinance to add conditions for the suspension of a rental business license, require an owner's representative to be physically on site within one hour of receiving a complaint and conditions for the advertisement of rentals

ORDINANCE 2020-06 – An ordinance to include the use of consent agendas



ORDINANCE 2020 – 07 – An ordinance to correct the lot coverage limit reduction from 40% to 35% and to 30% for properties on septic

EMERGENCY ORDINANCE 2020-09 – An emergency ordinance including measures to protect the citizens of the Isle of Palms from the COVID-19 pandemic and changes to parking enforcement regulations

10. Miscellaneous Business

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

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

12. Adjournment



CITY COUNCIL MEETING
6:00pm, Tuesday, May 26, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

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

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

2. Readings of the Journals of Previous Meetings

MOTION: Council Member Bell made a motion to approve the minutes of City Council Meetings held on February 25, March 20, March 25, March 27, April 13, April 20, April 28, May 2, May 4, May 8, May 11, May 16, 2020. Council Member Pounds seconded the motion. The motion passed unanimously.

3. Citizens' Comments – attached to these minutes

4. Reports from Standing Committees

A. Ways and Means Committee

i. Approval of proposal in the amount of \$15,000 from The College of Charleston's The Riley Center for Livable Communities to assist the City in developing a Strategic Plan

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

ii. Approval of an expenditure in the amount of \$28,690.68 for Fire Department mobile radio upgrades

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

Chief Graham gave a brief overview of why the upgrades are necessary and how they will help the City and create efficiency in the department.

VOTE: The motion passed unanimously.

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

Treasurer Suggs reviewed the calculations used to generate the amounts for rent abatement. Council Member Bell expressed concern about the City being “in the abatement business.”

MOTION: Council Member Ward made a motion to approve the rent abatement for MJV due to dock damage and UST project delay in the amount of \$43,519. Council Member Buckhannon seconded the motion. The motion passed unanimously.

iv. Approval of Police Department’s drone policy, Department of Justice grant application for a drone and approval of an amount not to exceed \$4,500 for the purchase of a drone if the City’s grant application is not successful.

MOTION: Council Member Bell made a motion to approve the Police Department’s drone policy, their grant application to the Department of Justice for a drone, and approval of an amount not to exceed \$4,500 for the purchase of a drone if the City’s grant application is not successful. Council Member Streetman seconded the motion.

Chief Cornett said the drone can be used for monitoring social distancing as well as traffic updates, searching for missing children, assisting in water rescues and post-hurricane assessment. He added, “The carrying out of the Constitution and making sure we are in line with that is our utmost priority. It is not worth losing those constitutional rights to have something out here to look at these COVID-19 related issues. So the policy is very specific about making sure that if we are going into private property for any reason we have to have a search warrant just like we would if we were going in without a drone, with our body. Training is very specific about the laws, the Federal laws or state laws in the best practices from the International Association of Chiefs of Police. The model policy that you have was actually presented as a model policy by the Municipal Association of South Carolina which is our insurance company that would cover us if we had any incidents that took place from it. So I am comfortable with it. We have compared it to some local departments as well as the County Sheriff’s Department to make sure that we are within all the guidelines. But training is a must. We have set guidelines for training in the policy as well.”

VOTE: The motion passed unanimously.

v. Consideration of a matching grant program to assist IOP businesses to participate in MUSC’s “Back to Business Program”

Administrator Frago reported that only two local businesses participated in the recent webinar to learn about MUSC’s Back to Business Program. She said the Recreation Department received their assessment only today and are reviewing it. The proposed \$5000 grant monies for assisting interested businesses will come from ATAX money.

MOTION: Council Member Smith made a motion to fund the grant program with \$5,000 taken from ATAX monies and awarding 75% grants to interested businesses. Council Member Moye seconded the motion.

Council members expressed concern that not knowing how many businesses would be interested in participating in such program could lead to the \$5,000 running out very quickly. Administrator Fragoso has not yet heard if the CVB would be willing to match the City's grant.

MOTION: Council Member Moye made a motion to amend to award 50% grants to businesses at a \$500 cap per business. Council Member Bell seconded the motion.

Administrator Fragoso said that should be enough. Council Member Buckhannon expressed concern about not knowing how many businesses will use this grant, the necessity of going above and beyond CDC guidelines, and allocating government funds for private businesses. Administrator Fragoso said this program helps businesses interpret and implement the CDC guidelines.

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

VOTE: A vote was taken on the amendment with all in favor.

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

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

Nays: Buckhannon

The motion passed 8-1.

vi. Reconsideration of 4th of July Fireworks

Council Member Pounds reminded Council members that the contract for the July 4th Fireworks display was approved at the February meeting. It had been suggested at a budget workshop they be cancelled in light of budget and social distancing concerns.

MOTION: Council Member Ward made a motion to cancel the fireworks display and to redirect those allocated funds of approximately \$35,000 "to be split evenly between all City employees as a one-time bonus in appreciation for their hard work during COVID-19." Council Member Popson seconded the motion.

MOTION: Council Member Bell made a motion amend by separating the two issues into separate votes. Council Member Pounds seconded the motion.

Council Member Pounds said he would be in favor of Administrator Fragoso and department heads allocating the funds at their discretion. Council Member Bell withdrew his motion and Council Member Pounds withdrew his second of the motion.

Council Member Moye expressed concern about it being called a bonus. Council Member Ward agreed to a friendly amendment to allow funds to be distributed as Hazard Adjustment/Pay at the discretion of the City Administrator and department heads.

VOTE: The motion passed unanimously.

vii. **Approval to join litigation involving short-term rental online businesses**

Administrator Fragoso explained, “If approved by City Council tonight, the City would join legal action with other local municipalities seeking to recover accommodations tax funds that some online short-term rental companies should be paying but have not been doing so historically. So this would only focus on litigation on the online platform such as AirBNB, HomeAway, VRBO, etc., not local hosts.” Council Member Bell indicated this is being handled on a contingency basis and no City funds are being spent.

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

viii. **Consideration of portico design for the Public Safety building rehabilitation project**

Administrator Fragoso said the Design Build team need City Council’s decision on the portico design of the Public Safety Building by June 1. The additional funds for the more expensive design (\$161,000) would be taken from the City’s contingency fund, which has not yet been tapped. The less expensive design is already included in the budget.

MOTION: Council Member Buckhannon made a motion to approve the less expensive design costing \$47,000. Council Member Bell seconded the motion.

Council Member Popson asked if there was any possibility of “dressing up” this option. Administrator Fragoso said she expects the Design Build team to present options that fit within the budget at their next meeting.

Mayor Carroll spoke in favor of the larger entrance design.

VOTE: A vote was taken as follows:

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

Nays: Carroll

The motion passed 8-1.

In addition to the above action items, Council Member Pounds reviewed other discussion items in the minutes including the ladder truck, parking rate increases, and the proposed reduction in size of City Council.

B. Public Safety Committee

Council Member Buckhannon reviewed the minutes of the May 13, 2020 meeting. Chief Cornett gave an update on the number and types of tickets that have been written since the checkpoint was lifted at the beginning of the month. He also reported that interviews for open Beach Service Officer positions continue.

C. Public Works Committee

Council Member Pounds reviewed the minutes of the May 13, 2020 meeting.

D. Recreation Committee

Council Member Smith reviewed the minutes of the May 13, 2020 meeting. Director Page gave an update on the phased reopening of the Recreation Center. In addition to what has already been happening for the past few weeks, Director Page said the Governor has allowed playgrounds to reopen on May 31. She said signage will be added in those areas indicating that the equipment is not disinfected at the advice of the manufacturer. She said summer camp will operate in rooms dedicated that program. The Governor has not yet okayed indoor basketball.

E. Personnel Committee

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

MOTION: Council Member Moye made a motion to recommend Scott Pierce and Marty Brown to fill the unexpired terms of the Planning Commission vacancies. Council Member Streetman seconded the motion.

Administrator Fragoso indicated that both of these terms expire December 31, 2020. Council Member Moye reviewed the interview and selection process used by the Personnel Committee in their decision-making process.

VOTE: The motion passed unanimously.

F. Real Property Committee

Council Member Buckhannon reviewed the minutes of the May 14, 2020 meeting.

5. Reports from City Officers, Boards, and Commissions

- A. **Accommodations Tax Advisory Committee** – no meeting
- B. **Board of Zoning Appeals** – no meeting
- C. **Planning Commission** – minutes attached

6. Reports from Special or Joint Committees – none

7. Petitions Received, Referred or Disposed of – none

8. Bills already in Possession of Council

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

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

Chief Cornett reviewed the impetus for and reasoning behind the new ordinance.

VOTE: The motion passed unanimously.

9. **Introduction of New Bills, Resolutions, and Proclamations**

Ordinance 2020-03 – An Ordinance to Raise Revenue and Adopt a Budget for the City of Isle of Palms, South Carolina, for the Fiscal Year Beginning July 1, 2020 and ending June 30, 2021

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

10. **Miscellaneous Business**

A. The next meeting will be Tuesday, June 23, 2020 at 6:00pm.

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

Administrator Fragoso noted the many requests from the public for City Council to pass a requirement to wear face masks in the grocery store. Attorney Copeland noted that the Governor has not made the wearing of face masks mandatory. Council members spoke in favor of the resolution.

MOTION: Council Member Moye made a motion to approve the face mask resolution. Council Member Bell seconded the motion.

MOTION: Council Member Smith made a motion to insert “indoor” in the fourth paragraph describing “public setting.” Mayor Carroll seconded the motion. A vote was taken as follows:

Ayes: Moye, Smith, Carroll

Nays: Pounds, Streetman, Bell, Ward, Buckhannon, Popson

The motion failed 3-6.

VOTE: A vote was taken on the original motion and it was passed unanimously.

11. **Executive Session**

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

City Council moved into Executive Session at 8:13pm.

City Council returned from Executive Session at 8:54pm. Mayor Carroll reported that no decisions were made.

12. Adjournment

Council Member Buckhannon made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 8:54pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



PUBLIC HEARING
1:00pm, Friday, May 29, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

Mayor Carroll stated the purpose of this meeting was a public hearing for any comments about Ordinance 2020-02, an ordinance to establish the daily parking fee for the Municipal Parking Lots to \$10 Monday through Friday and \$15 Saturday, Sunday and legal holidays and the hourly fee to park on-street on Ocean Boulevard between 10th and 14th Avenues to \$2.50 and to double the parking violation fines.

Administrator Fragoso read into the record two comments regarding Ordinance 2020-02 received via the public comment forum.

Stephen Fournier, 7 Fishers Alley, believed something must be done to deal with the parking concerns on Isle of Palms. He expressed concern about the ability for emergency vehicles to respond quickly on the island when there is traffic. He believes there needs to be higher penalties and more staff to deal with the situation and would like to see the promotion of alternative ways to access the island such as CARTA.

Amy Evans, no address given, expressed concern that the higher parking fines will encourage people to move out of the marked spaces and into the neighborhoods. She supports the increased parking rates and would like for the City to work with the SCDMV to require parking fines be paid in full before registration can be renewed. She would also like to keep parking at the Recreation Center to residents only.

There being no further comment, Council Member Streetman made a motion to adjourn and Council Member Bell seconded the motion. The motion passed unanimously. The public hearing was adjourned at 1:08.

Respectfully submitted,

Nicole DeNeane
City Clerk



SPECIAL CITY COUNCIL MEETING

1:15pm, May 29, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic

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

MINUTES

1. Call to order

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

Staff Present: Administrator Fragoso, various department heads

2. Consideration of Second Reading of Ordinance 2020-02 An ordinance to establish the daily parking fee for the Municipal Parking Lots to \$10 Monday through Friday and \$15 Saturday, Sunday and legal holidays and the hourly fee to park on-street on Ocean Boulevard between 10th and 14th Avenues to \$2.50 and to double the parking violation fines

Administrator Fragoso noted this ordinance will go into effect on Saturday, May 30, 2020.

MOTION: Council Member Bell made a motion to approve Ordinance 2020-02 with an effective date of May 30, 2020. Council Member Streetman seconded the motion. The motion passed unanimously.

3. Adjournment

Council Member Streetman made a motion to adjourn, and Council Member Bell seconded the motion. The meeting was adjourned at 1:19pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Ways & Means Committee Meeting
6:00pm, Tuesday, June 16, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

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

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

2. Approval of previous meeting's minutes – May 19, 2020

Council Member Pounds noted a correction to be made at the second vote on page 6 of the minutes. Council Member Popson voted Nay along with Council members Smith, Ward, Buckhannon and Carroll.

Council Member Bell made a motion to approve the minutes as amended, and Council Member Streetman seconded the motion. The motion passed unanimously.

3. Citizen's Comments – will be attached to these minutes upon approval of the minutes at next month's regular meeting.

4. Financial Statements – Treasurer Suggs

Treasurer Suggs said the auditors were in City Hall doing preliminary work this week and she expects them to return in August. The goal is to have the audited statements presented in October or November this year.

She then reviewed the financial statements. The budget forecast for the remainder of FY20 shows a \$2M reduction in revenue and \$4.8M reduction in expenditures. Some of the reduction in expenditures is a matter of timing as the expenditures will shift to FY21. While revenues are under budget, she expects to end the year with a surplus of approximately \$84,000. The effects of COVID-19 will be felt in the remainder of FY20 and in FY21.

Treasurer Suggs said that there are many unknowns in the tourism schedules due to COVID-19. Reductions in collected tourism taxes are anticipated. The Committee expects to revisit the budget throughout the year as more information becomes available. She reported that Charleston County has said they will not be distributing the second ATAX payment for FY 20 and all distributions for FY21. A letter from several communities is being drafted and sent to the County requesting negotiations of that decision.

Some monies have been spent on engineering and design work for the Phase III Drainage Project. Approximately \$700,000 has been spent in May on the Public Safety building rehabilitation project with another \$549,000 payment due in June. Administrator Fragoso said the project is on budget and ahead of schedule.

5. Old Business

Discussion and consideration of FY21 budget draft #4

Council Member Pounds said this draft of the budget includes the most recent assumptions regarding revenues. Administrator Fragoso stated she expects a change may be needed to the ratified budget regarding the costs of the refurbishment to the 95' ladder truck depending on when the City takes possession of the truck.

Committee members briefly discussed the need to keep a line item for dredging costs in the budget. Administrator Fragoso said that having dredging costs in the 10-year capital plan does not commit the City to spending that money. Council Member Bell expressed concern about the City's responsibility, or lack thereof, for dredging according to the marina lease. Administrator Fragoso noted there is no urgency to do any dredging this year, but said a future study may need to be done to determine more exact timing of such a project.

MOTION: Council Member Moye made a motion to approve the budget as presented and send it to City Council for ratification. Mayor Carroll seconded the motion. The motion passed unanimously.

6. New Business

A. Discussion and consideration of proposal from Thomas & Hutton in the amount of \$18,900 for the conceptual study of the Waterway Boulevard path to evaluate the feasibility of elevating the path and provide options of probable cost

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

Administrator Fragoso pointed to the scope of services developed by Thomas & Hutton for this project and that the FY21 budget includes additional funding to include the possible costs of suggested improvements to the Waterway Boulevard path. Director Kerr detailed some of the complexities of the project that must consider how to improve the path while keeping water off the roadway. He said he will mention the need to look at how the tree roots affect the path to Thomas & Hutton.

VOTE: The motion passed unanimously.

B. Consideration of proposal from Pleasant Places in the amount of \$70,500 for city-wide landscaping services

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

Administrator Fragoso said eight proposals for this service were received. Director Pitts and Asst. Director Asero narrowed the choices and conducted interviews with two companies. Staff recommends Pleasant Places, and Council Member Popson spoke highly of them. Administrator Fragoso said the contract is for a one-year term that is renewal at the same rate for up to four successive one-year terms.

VOTE: The motion passed unanimously.

C. Consideration of recommendation from Personnel Committee to include \$20,000 in the FY21 budget for a wage and compensation study

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

Council Member Moye said an updated wage and compensation study is needed to make sure the City is attracting and keeping the right employees. Administrator Fragoso said that City Council will need to commit to implementing the changes suggested by the study. The scope of work includes an implementation plan. Several Council members spoke in favor of the study. Council Member Ward expressed concern about doing the study at this time. Administrator Fragoso anticipates the study to take 6-8 months to complete.

VOTE: The motion passed unanimously.

D. Preliminary discussion about upcoming request from the IOP Water & Sewer Commission for approval of \$16M bond issue for the decommissioning and relocation of the Wild Dunes wastewater treatment plant

Council Member Pounds reported that he and staff met with the Vice Chairman and staff of the Water & Sewer Commission to discuss the \$16M bond. The Water & Sewer Commission will make a presentation to City Council in July. Issues of concern to City Council as well as customers such as the affect of the bond on water rates will be addressed in their presentation. Mayor Carroll encouraged all committee members to tour the wastewater treatment plant.

E. Discussion about engaging financial advisor to guide and assist with proposed debt issues related to the Phase III Drainage and Marina Dock Rehabilitation projects

Council Member Pounds reported that he, Administrator Fragoso, and Treasurer Suggs have had recent discussions with bankers regarding municipal funding options for upcoming bond issues facing the City. Council Member Ward agreed that the money spent on such advice will more than pay for itself with regards to the rate and terms that can be realized with their help.

F. Discussion about implementing the use of consent agendas to facilitate more efficient meetings

Council Member Pounds shared with Committee members the ways in which consent agendas can make City Council meetings more efficient. Administrator Fragoso said using a consent agenda is used for passing routine items and requires a change to the City code which will be presented at the next City Council meeting.

Mayor Carroll asked Committee chairs to consider only reviewing the highlights of their meeting minutes at City Council meetings in an attempt to shorten the meetings.

G. Discussion and consideration of marina restaurant lease proposal

Administrator Fragoso said City Council has received a response from the IOP Families Group regarding the marina restaurant lease proposal that needs to be discussed in Executive Session.

7. Miscellaneous Business

The next meeting of the Ways & Means Committee will be Tuesday, July 21, 2020 at 6:00pm.

8. Executive Session

MOTION: Mayor Carroll made a motion to go into Executive Session in accordance with §30-4-70 of the Freedom of Information Act for discussion of contractual negotiations related to the marina restaurant lease proposal and to receive legal advice. Council Member Streetman seconded the motion. The motion passed unanimously.

The Ways & Means Committee moved into Executive Session at 7:41pm.

The Ways & Means Committee returned from Executive Session at 8:46. No decisions were made

MOTION: Council Member Bell made a motion to have the administration proceed as recommended by staff with our real estate consultant to reply to the IOP Families per discussions in Executive Session. Council Member Moye seconded the motion. The motion passed unanimously.

9. Adjournment

Council Member Buckhannon made a motion to adjourn and Council Member Moye seconded the motion. The meeting was adjourned at 8:48pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



682 JOHNNIE DODDS BOULEVARD, SUITE 100 | POST OFFICE BOX 1522
MT. PLEASANT, SC 29464 | 843.849.0200
WWW.THOMASANDHUTTON.COM

March 3, 2020

Mr. Douglas Kerr
City of Isle of Palms
P.O. Drawer 508
Isle of Palms, SC 29451

Re: Waterway Boulevard Path Study
City of Isle of Palms, South Carolina
Letter Agreement for Services

Dear Mr. Kerr:

Thank you for requesting our engineering services for a conceptual study of the Waterway Boulevard path to investigate the feasibility of elevating the path to provide protection from rising tides. Our services will consist of the study for the replacement/upfitting of a multi-use path along Waterway Boulevard and recommendations for improvements to address sea level rise (SLR). The intent of the modified path will be to provide a protective barrier along the Intracoastal Waterway (ICW) side of the Island extending from 21st Avenue to 41st Avenue.

Our scope of services will be as set forth in the General Provisions, supplemental exhibits, attached hereto, and such Additional Services as you may request during the course of the Project. We understand that you will furnish us with full information as to your requirements, including any special or extraordinary considerations for the Project and will make pertinent existing data available to us.

Payment for our services will be as described in the attached General Provisions. You will be billed monthly for our services rendered and for Reimbursable Expenses.

We propose that payment for our services will be as follows:

Phase	Fee Structure	Fee or Time & Expense Budget
General Consulting:	Time & Expense	\$ 2,080.00
Study Phase:	Lump Sum	\$ 16,520.00
Reimbursables:	Time & Expense	\$ 300.00
TOTAL		\$ 18,900.00

The above fee arrangements are based on prompt payment of our invoices and the orderly and continuous progress of the Project through construction.

It is necessary that you advise us in writing at an early date if you have budgetary limitations for the overall Project Cost or Construction Cost. We will endeavor to work within those limitations. At appropriate times during the Design Phase, we can submit to you our opinions as to the probable construction cost of the Project. We do not guarantee that our opinions will not differ materially from bids or negotiated prices.

Mr. Douglas Kerr
City of Isle of Palms
Letter Agreement for Services
March 3, 2020
Page 1

This proposal between The City of Isle of Palms ("Owner"), and Thomas & Hutton Engineering Co. ("Consultant" or "Thomas & Hutton"), consisting of the Scope of Services, General Provisions, Consulting Services on a Time & Expense Basis Rate Sheet, and this letter with authorized signatures, represents the entire understanding between you and us with respect to the Project. This agreement may only be modified in writing if signed by both of us.

If the arrangements set forth in these documents are acceptable to you, please sign and initial the enclosed documents in the spaces provided below and return to us. This proposal will be open for acceptance until May 1, 2020, unless changed by us in writing.

The parties agree and acknowledge that any of the parties hereto may execute this agreement by electronic signature, and the other party may rely upon such electronic signature as an original record of signature.

We appreciate the opportunity to prepare this proposal and look forward to working with you on the project. Should you have any questions or need further information, please do not hesitate to call on us.

Very truly yours,

THOMAS & HUTTON ENGINEERING CO.

By 

Richard Karkowski, PE, PH, CPSWQ, D.WRE
Principal/Water Resources Department Manager

RPK/ala

Enclosures: Scope of Services
General Provisions
Consulting Services Rate Sheet

CITY OF ISLE OF PALMS

ACCEPTED: _____, 2020

By _____

TITLE

SCOPE OF SERVICES

1. SCOPE OF SERVICES

A. General Consulting

Conduct kick-off meeting with the City to discuss and document the targeted SLR protection elevation. The City's buy-in on the targeted protection elevation is required to progress to the next phase. Conduct 3 project progress meetings with the City and present findings to Council.

B. Study Phase

1. Existing Data Collection and Review

Using available topographic data including LiDAR and construction plans/as-built drawings, establish the study corridor. Identify overall drainage patterns and contributing drainage areas from adjacent development and their potential impacts. Identify other constraints – property lines, road and driveway crossings, water and sewer utilities, etc.

2. Engineering Analysis

Analyze existing site conditions using available data and develop recommended conceptual design to achieve the target SLR protection elevation. The conceptual design shall consist of a strip map, basic details, and cross sections necessary to document the proposed work.

3. Field Walk

Perform field walk to further investigate existing site conditions and confirm or modify proposed improvements as needed. It is anticipated that this work would be done with City and SCDOT staff. The proposed concept documents will be revised per the observations made during the field walk.

4. Opinions of Probable Construction Cost

Provide preliminary cost estimates of recommended improvements.

_____ Owner's Initials

_____ Consultant's Initials

**GENERAL PROVISIONS TO LETTER AGREEMENT FOR SERVICES BETWEEN
THOMAS & HUTTON ENGINEERING CO. (CONSULTANT) AND THE CITY OF ISLE OF PALMS (OWNER)
WATERWAY BOULEVARD PATH STUDY**

MARCH 3, 2020

PAYMENT FOR SERVICES

For services rendered, OWNER shall pay CONSULTANT as outlined in the Letter Agreement for Services.

Payment for services on the basis of "Time & Expense" shall be paid in accordance with the schedule of charges attached hereto.

Project related costs for printing, reproductions, materials, and travel will be billed as reimbursable expenses.

Projects will be billed monthly or at the completion of the work, whichever comes sooner, with payment due upon receipt. Payment shall be considered overdue after forty-five (45) days from date of invoice, with interest charged at a monthly rate of 1.5 percent (18 percent annual rate).

CONSULTANT reserves the right to suspend work hereunder or any other work to be performed by CONSULTANT for OWNER or any of its affiliates under a separate agreement or agreements with CONSULTANT in the event of delinquent payment by OWNER to CONSULTANT hereunder or in the event of delinquent payment by OWNER or its affiliates to CONSULTANT under a separate agreement or agreements. For all purposes hereof, affiliate shall mean (i) in the case of an individual, any relative of any person listed among the following, (ii) any officer, director, trustee, partner, manager, employee or holder of 5 percent or more of any class of the voting securities of or equity interest in the OWNER; (iii) any corporation, partnership, limited liability company, trust or other entity controlling, controlled by or under common control with the OWNER; or (iv) any officer, director, trustee, partner, manager, employee or holder of 5 percent or more of the outstanding voting securities of any corporation, partnership, limited liability company, trust or other entity controlling, controlled by, or under common control with the OWNER.

In the event legal action is necessary to enforce the payment terms of this Agreement, the CONSULTANT shall be entitled to collect from the OWNER any judgment or settlement sums due, plus reasonable attorneys' fees, court costs and other expenses incurred by the CONSULTANT for such collection action and, in addition, the reasonable value of the CONSULTANT's time and expenses spent for such collection action, computed according to the CONSULTANT's prevailing fee schedule and expense policies.

ASSIGNMENT

Neither party to this Agreement shall transfer, sublet or assign any rights or duties under or interest in this Agreement, including but not limited to monies that are due or monies that may be due, without the prior written consent of the other party. Subcontracting to subconsultants, normally contemplated by the CONSULTANT as a generally accepted business practice, shall not be considered an assignment for purposes of this Agreement.

OWNER'S RESPONSIBILITIES

A. Access

OWNER shall make provisions for the CONSULTANT to enter upon public and private lands as required to perform such work as surveys and inspections in development of the Project.

B. OWNER's Representative

The OWNER shall designate in writing one person to act as OWNER's Representative with respect to the work to be performed under this Agreement. This Representative shall have complete authority to transmit instructions, receive information, interpret, and define OWNER's policy and decisions, with respect to the product, materials, equipment, elements, and systems pertinent to the work covered by this Agreement.

C. Fees

The OWNER is responsible for payment of fees associated with the project. Such fees include permit review and application fees, impact fees, and capacity fees. The CONSULTANT will notify the OWNER regarding the amount of fees and timing of payment.

CONSULTANT'S RESPONSIBILITIES

In providing services under this Agreement, the CONSULTANT shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. No other representation expressed or implied, and no warranty or guarantee is included or intended in the Agreement, or in any report, opinion, document, or otherwise.

OWNERSHIP OF INSTRUMENTS OF SERVICE

All reports, drawings, specifications, computer files, electronic files, BIM models, field data, notes and other documents and instruments prepared by CONSULTANT as instruments of service shall remain the property of the CONSULTANT. The CONSULTANT shall retain all common law, statutory, and other reserved rights, including, without limitation, the copyrights thereto. The CONSULTANT shall retain these records for a period of two (2) years following their completion during which period paper copies will be made available to the Project OWNER at reasonable times.

ELECTRONIC FILES

In accepting and utilizing any drawings, reports and data on any form of electronic media generated and furnished by the CONSULTANT, the OWNER agrees that all such electronic files are instruments of service of the CONSULTANT, who shall be deemed the author, and shall retain all common law, statutory law and other rights, without limitation, including copyrights.

The OWNER agrees not to reuse these electronic files, in whole or in part, for any purpose other than for the Project. The OWNER agrees not to transfer these electronic files to others without the prior written consent of the CONSULTANT. The OWNER further agrees to waive all claims against the CONSULTANT resulting in any way from any unauthorized changes to or reuse of the electronic files for any other project by anyone other than the CONSULTANT.

The OWNER is aware that differences may exist between the electronic files delivered and the printed hard-copy construction documents. In the event of a conflict between the signed construction documents prepared by the CONSULTANT and electronic files, the signed or sealed hard-copy construction documents shall govern.

In addition, the OWNER agrees, to the fullest extent permitted by law, to indemnify and hold harmless the CONSULTANT, its officers, directors, employees and subconsultants (collectively, CONSULTANT) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from any changes made by anyone other than the CONSULTANT or from any reuse of the electronic files without the prior written consent of the CONSULTANT.

Under no circumstances shall delivery of electronic files for use by the OWNER be deemed a sale by the CONSULTANT, and the CONSULTANT makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall the CONSULTANT be liable for indirect or consequential damages as a result of the OWNER's use or reuse of the electronic files.

Owner's Initials

Consultant's Initials

CERTIFICATIONS, GUARANTEES, AND WARRANTIES

The CONSULTANT shall not be required to sign any documents, no matter by whom requested, that would result in the CONSULTANT's having to certify, guarantee or warrant the existence of conditions whose existence the CONSULTANT cannot ascertain or any way might, in the sole judgment of the CONSULTANT, increase the CONSULTANT's contractual or legal obligations or risks, or adversely affect the availability or cost of its professional or general liability insurance. The OWNER also agrees not to make resolution of any dispute with the CONSULTANT or payment of any amount due to the CONSULTANT in any way contingent upon the CONSULTANT's signing any such certification.

ACCESSIBILITY

The OWNER acknowledges that the requirements of the Americans with Disabilities Act (ADA), Fair Housing Act (FHA) and other federal, state and local accessibility laws, rules, codes, ordinances and regulations will be subject to various and possibly contradictory interpretations. The CONSULTANT, therefore, will use its reasonable professional efforts and judgment to interpret applicable accessibility requirements in effect as of the date of [the execution of this Agreement, submission to building authorities, or other appropriate date] and as they apply to the Project. The CONSULTANT, however, cannot and does not warrant or guarantee that the OWNER's Project will comply with all interpretations of the accessibility requirements and/or the requirements of other federal, state, and local laws, rules, codes, ordinances, and regulations as they apply to the Project. Any changes in the applicable law or contrary interpretations of existing law subsequent to the issues of permits which requires CONSULTANT to perform redesign will be considered an additional service.

SUBSTITUTIONS

Upon the written request or direction of OWNER, CONSULTANT shall evaluate and advise OWNER with respect to proposed or requested changes in materials, products, or equipment. CONSULTANT shall be entitled to rely on the accuracy and completeness of the information provided in conjunction with the requested substitution. CONSULTANT shall not be responsible for errors, omissions, or inconsistencies in information by others or in any way resulting from incorporating such substitution into the Project. OWNER shall be invoiced for this service on a Time & Expense basis unless both parties mutually agree on a lump sum fee.

OPINIONS OF PROBABLE COSTS

Since the CONSULTANT has no control over the cost of labor, materials, or equipment, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, his opinions of probable construction costs provided for herein are to be made on the basis of his experience and qualifications. These opinions represent his best judgment as a design professional familiar with the construction industry.

However, the CONSULTANT cannot and does not guarantee that proposals, bids, or the construction cost will not vary from opinions of probable construction costs prepared by him.

BETTERMENT

If, due to the CONSULTANT's negligence, a required item or component of the Project is omitted from the CONSULTANT's construction documents, the CONSULTANT shall not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will the CONSULTANT be responsible for any cost or expense that provides betterment, upgrades, or enhances the value of the Project.

CHANGED CONDITIONS

If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the CONSULTANT are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the CONSULTANT may call for renegotiation of appropriate portions of this Agreement. The CONSULTANT shall notify the OWNER of the changed conditions necessitating renegotiation, and the CONSULTANT and the OWNER shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement in accordance with the Termination provision hereof.

CODE COMPLIANCE

The CONSULTANT shall exercise usual and customary professional care in its efforts to comply with applicable laws, codes and regulations in effect as of the date of this agreement was written. Design changes made necessary by newly enacted laws, codes and regulations after this date shall entitle the CONSULTANT to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provisions of this Agreement.

In the event of a conflict between laws, codes and regulations of various governmental entities having jurisdiction over this Project, the CONSULTANT shall notify the OWNER of the nature and impact of such conflict. The OWNER agrees to cooperate and work with the CONSULTANT in an effort to resolve this conflict.

VALUE ENGINEERING

(If) OWNER has elected to engage in value engineering of the Project, OWNER has established cost as a primary project objective over other programming, performance, and aesthetic objectives and recognizes that in doing so, it has limited the available design and product options. These limitations may impact the overall project cost, schedule, and performance. OWNER has accepted these risks and impacts in recognition of the importance it has placed on project cost.

DELEGATED DESIGN

Where any design services are provided by persons or entities not under CONSULTANT's direct control, CONSULTANT's role shall be limited to its evaluation of the general conformance with the design intent and the interface with CONSULTANT's design and portion of the project. Except to the extent, it is actually aware of a deficiency, error, or omission in such design by others, CONSULTANT shall have no responsibility for such design and may rely upon its adequacy, accuracy, and completeness in all respects.

LIMITS OF LIABILITY

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the OWNER or the CONSULTANT. The CONSULTANT's services under this Agreement are being performed solely for the OWNER's benefit, and no other party or entity shall have any claim against the CONSULTANT because of this Agreement or the performance or nonperformance of services hereunder. The OWNER and CONSULTANT agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors, and other entities involved in this Project to carry out the intent of this provision.

To the fullest extent permitted by law, and not withstanding any other provision of this Agreement, the total liability, in the aggregate, of the CONSULTANT and the CONSULTANT's officers, directors, partners, employees and sub-consultants, and any of them, to the OWNER and anyone claiming by or through the

Owner's Initials

Consultant's Initials

OWNER (including, but not limited to construction contractors & subcontractors), for any and all claims, losses, costs or damages, including attorneys' fees and costs and expert-witness fees and costs of any nature whatsoever or claims expenses resulting from or in any way related to the Project or the Agreement from any cause or causes shall not exceed **\$25,000 or the CONSULTANT's fee for services rendered under this contract. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law. This liability cap may be increased by mutual consent of both parties and in exchange for additional compensation.**

It is our understanding the OWNER has elected to exclude Construction Observation and Monitoring from this contract. Based on this understanding, the OWNER assumes all responsibility for interpretation of the documents and for construction observation and supervision activities and waives any claims against the CONSULTANT that may in any way connected thereto. In addition, the OWNER agrees, to the fullest extent permitted by law, to indemnify and hold the CONSULTANT harmless from any loss, claim, or cost including reasonable attorneys' fees resulting from the performance of such services by other persons or entities and all claims arising from clarifications, interpretations, or changes made to the contract documents or work specified therein to reflect field or other changes made except for sole negligence or willful misconduct of the CONSULTANT. Any requests for specific construction observation services and agreed to by the CONSULTANT will be paid as Additional Services by the OWNER.

TIME BAR TO LEGAL ACTION

All legal actions by either party against the other arising out of or in any way connected with this Agreement or the services to be performed hereunder shall be barred and under no circumstances shall any such legal action be initiated by either party after five (5) years from the date of Substantial Completion, unless this Agreement shall be terminated earlier, in which case the date of termination of this Agreement shall be the date on which such period shall commence. Nothing in this Agreement is construed to waive any protections granted under existing laws of the state in which the work is performed.

ACTS OF OTHERS

The CONSULTANT shall not be responsible for the means, methods, techniques, sequences, or procedures of construction selected by Contractor(s) or the safety precautions and programs incident to the work of Contractor(s). CONSULTANT shall not be responsible for the failure of Contractor(s) to perform the work in accordance with the Contract Documents.

The CONSULTANT shall not be responsible for the acts or omissions of any Contractor, or sub-contractor, or any of the Contractor(s)', or sub-contractors' agents, or employees or any other persons (except CONSULTANT's own employees and agents) at the site or otherwise performing any of the Contractor(s)' work. However, nothing contained herein shall be construed to release CONSULTANT from liability for failure to perform properly the duties undertaken by CONSULTANT in the Contract Documents.

The CONSULTANT shall not be responsible for the acts, omissions, means, methods, or specifications of other design professionals not directly retained by CONSULTANT. **Unless specifically stated otherwise, the CONSULTANT's work and responsibility under this Contract terminates at the building pad or within five (5) feet of the building, whichever is greater, for any proposed building shown on the plans. The OWNER/Architect/Contractor is responsible for compliance with codes, regulations, manufacturer specifications, and construction methods related to the building structure. In no circumstance is the CONSULTANT responsible for any portion of the building, especially as it relates to moisture or mold.**

INDEMNIFICATION

The CONSULTANT agrees, to the fullest extent permitted by law, to indemnify and hold harmless the OWNER, its officers, directors and employees (collectively, OWNER) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the CONSULTANT's negligent performance of professional services under this Agreement and that of its subconsultants or anyone for whom the CONSULTANT is legally liable.

The OWNER agrees, to the fullest extent permitted by law, to indemnify and hold harmless the CONSULTANT, its officers, directors, employees and subconsultants (collectively, CONSULTANT) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the OWNER's negligent acts in connection with the Project and the acts of its contractors, subcontractors or consultants or anyone for whom the OWNER is legally liable.

Neither the OWNER nor the CONSULTANT shall be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence or for the negligence of others.

CONSEQUENTIAL DAMAGES

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the OWNER nor the CONSULTANT, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both the OWNER and the CONSULTANT shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

DISPUTE RESOLUTION

Any dispute or claim arising out of or relating to this Agreement shall be determined as follows: CONSULTANT and OWNER will negotiate in good faith to reach agreement. If negotiations are unsuccessful, CONSULTANT and OWNER agree the dispute shall be settled by mediation. In the event the dispute or any issues remain unresolved after the above steps, the disagreement shall be decided by such remedies of law as they are available to the parties. The appointment of a mediator and location will be subject to agreement between CONSULTANT and OWNER with each party being responsible for their portion of those costs.

JOBSITE SAFETY

Neither the professional activities of the CONSULTANT, nor the presence of the CONSULTANT or its employees and subconsultants at a construction/project site, shall impose any duty on the CONSULTANT, nor relieve the General Contractor of its obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending and coordinating the Work in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies. The CONSULTANT and its personnel have no authority to exercise any control over any construction contractor or its employees in connection with their work or any health or safety programs or procedures. The OWNER agrees that the General Contractor shall be solely responsible for jobsite and worker safety and warrants that this intent shall be carried out in the OWNER's contract with the General Contractor. The OWNER also agrees that the General

____ Owner's Initials

____ Consultant's Initials

**GENERAL PROVISIONS TO LETTER AGREEMENT FOR SERVICES BETWEEN
THOMAS & HUTTON ENGINEERING CO. (CONSULTANT) AND THE CITY OF ISLE OF PALMS (OWNER)
WATERWAY BOULEVARD PATH STUDY**

MARCH 3, 2020

Contractor shall defend and indemnify the OWNER, the CONSULTANT and the CONSULTANT's subconsultants. The OWNER also agrees that the OWNER, the CONSULTANT and the CONSULTANT's subconsultants shall be made additional insureds under the General Contractor's policies of general liability insurance.

DELAYS

The OWNER agrees that the CONSULTANT is not responsible for damages arising directly or indirectly from any delays for causes beyond the CONSULTANT's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe weather disruptions or other natural disasters or acts of God; fires, riots, war or other emergencies; failure of any government agency to act in timely manner; failure of performance by the OWNER or the OWNER'S contractors or consultants; or discovery of any hazardous substances or differing site conditions.

In addition, if the delays resulting from any such causes increase the cost or time required by the CONSULTANT to perform its services in an orderly and efficient manner, the CONSULTANT shall be entitled to a reasonable adjustment in schedule and compensation.

HAZARDOUS MATERIAL

Both parties acknowledge that the CONSULTANT's scope of services does not include any services related to the presence of any hazardous or toxic materials and/or mold. In the event the CONSULTANT or any other person or entity involved in the project encounters any hazardous or toxic materials and/or mold, or should it become known to the CONSULTANT that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of the CONSULTANT's services, the CONSULTANT may, at its sole option and without liability for consequential or any other damages, suspend performance of its services under this Agreement until the OWNER retains appropriate qualified consultants and/or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the jobsite is in full compliance with all applicable laws and regulations.

CLIMATE CHANGE

In no event shall the CONSULTANT be responsible or liable for any failure or delay in the performance of its obligations or impact to the project in any way hereunder arising out of or caused by, directly or indirectly, climate change, including but not limited to sea level rise.

APPLICATIONS FOR PERMITS AND CERTIFICATES REQUESTED ON BEHALF OF OWNER

The OWNER shall indemnify and hold the CONSULTANT harmless from and against any and all judgments, losses, damages, and expenses (including attorney fees and defense costs) arising from or related to claims by third parties to challenge the issuance of permits or certificates for the Project by agencies with jurisdiction in the premises. Defense costs shall include the time and expenses of the CONSULTANT's personnel to assist in the defense of the issuance of the permit or certificate.

TERMINATION

In the event of termination of this Agreement by either party, the OWNER shall within fifteen (15) calendar days of termination pay the CONSULTANT for all services rendered and all reimbursable costs incurred by the CONSULTANT up to the date of termination, in accordance with the payment provisions of this Agreement.

Either party may terminate this Agreement for the convenience and without cause upon giving the other party not less than fifteen (15) calendar days' written notice.

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar day's written notice for any of the following reasons:

- Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party;
- Assignment of this Agreement or transfer of the Project by either party to any other entity without the prior written consent of the other party;
- Suspension of the Project or the CONSULTANT's services by the OWNER for more than ninety (90) calendar days, consecutive or in the aggregate;
- Material changes in the conditions under which this Agreement was entered into, the Scope of Services or the nature of the Project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

In the event of any termination that is not the fault of the CONSULTANT, the OWNER shall pay the CONSULTANT, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by the CONSULTANT in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination.

SIGNAGE

OWNER agrees to allow CONSULTANT to place a sign on the job site during construction. The sign will include general information relative to the CONSULTANT. CONSULTANT shall be responsible for the sign installation and removal.

AMENDMENT

This Agreement for Services can be amended by addenda if agreed to in writing and signed by both parties.

_____ Owner's Initials

_____ Consultant's Initials

City of Isle of Palms
City-Wide Landscape and Garden Services Contract

RFB 2020-02 BID SUMMARY FORM

Contractor Name: Pleasant Places Inc.
Authorized By: Greg Moses Title: Sales Manager
Address: 7684 South Rail
City, State, Zip Code: North Charleston, SC 29420
Telephone Number: 843-729-7072 843-881-3430

The above named Contractor hereby proposes to provide landscape and garden services for eleven (11) major sites on the Isle of Palms as indicated in the specifications included as EXHIBIT 1 to the attached sample contract.

In providing these services, the above named Contractor proposes to charge the City as follows:

For one year of landscaping and garden services, as specified in EXHIBIT 1, not including pine straw or seasonal color plantings:

\$ 42,700.00

For pine straw, per installed 1' x 3' bale:

\$ 6.50

Annual cost of pine straw based on above price per installed bale and the City's estimated annual need of 2000 bales

\$ 13,000

For seasonal plantings, per installed 10" x 20" flat (approximately 18 plants)

\$ 14,800 (\$45.00 per flat)

Contractor's estimate of flats needed annually per the specifications in EXHIBIT 1 (include quarterly plantings)

328

Annual cost of seasonal plantings based on above price per installed flat and Contractor's estimate of total flats needed

\$ 14,800

Total bid including pine straw and quarterly seasonal plantings

\$ 70,500

ALTERNATE 1: - Front Beach Irrigation System

If the Contractor believes the Front Beach irrigation system is insufficient to accomplish the requirements of EXHIBIT 1, specify the cost of making the necessary improvements.

\$ NO Bid
without inspection

If this proposal is approved and accepted by the Isle of Palms City Council, the above named Contractor understands that it will be expected to enter in the contract attached to the Request for Proposal.

By:

Greg Moses

(Signature)

Greg Moses

(Typed Name)

Sales Manager

(Title)

6/5/2020

(Date)

STATE OF SOUTH CAROLINA

COUNTY OF Charleston

Subscribed and sworn to before me Dawn Oldag, a Notary Public
in and for the jurisdiction aforesaid, on this 5 day of June, 2020
My Commission Expires: 6-17-2027

DAWN OLDAG
Notary Public, State of South Carolina
My Commission Expires 6/17/2027

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

LANDSCAPING MAINTENANCE AND
GARDEN SERVICES AGREEMENT

WHEREAS, Contractor was the successful bidder under the City's recent Request for Bids for Landscaping Maintenance and Garden Services; and

THEREFORE, in consideration of the mutual covenants and promises set forth herein,
City and Contractor agree as follows:

1

2. INITIAL TERM; RENEWALS. The initial term of this Agreement shall be for a period of one (1) year, commencing on_____, 2020, and ending on_____, 2021, unless sooner terminated as provided herein. This Agreement shall be automatically renewed for four (4) successive one-year terms upon Contractor providing written notice of Contractor's intent to renew to City at least four (4) months prior to the expiration of the then-current term unless City gives written notice of termination to Contractor within thirty (30) days after receipt of Contractor's written notice of intent to renew. If Contractor fails to provide City with written notice of intent to renew at least four (4) months prior to the expiration of the then-current term, then any renewal of the Agreement will be at the sole option of City and City may provide notice of termination to Contractor at any time prior to the expiration of the then-current term. Each renewal term will be pursuant to all of the terms and conditions contained in this Agreement.

3. PAYMENT. During the initial term of this Agreement, City agrees to pay to Contractor a base sum of_____(\$_____) Dollars per month, payable in arrears, for landscaping maintenance and garden services performed under this Agreement. Additionally, City agrees to pay Contractor for bi-annual pine straw application at a cost of_____(\$_____) Dollars per 1' x 3' bale and quarterly seasonal plantings at a cost of_____(\$_____) Dollars per installed 10" x 20" flat (approximately 18 plants).

4. INSURANCE REQUIREMENTS.

A. Contractor agrees that at all times during the term of this Agreement Contractor will maintain in full force and effect comprehensive general liability, workers compensation and property damage insurance as set forth in this Section.

B. Contractor agrees to maintain policies providing a minimum of the following insurance protection, with City named as an additional insured, through a company licensed in

the State of South Carolina and approved by the City. Contractor agrees to furnish proof of such insurance to the City prior to the commencement of any work by Contractor and each renewal term thereafter within ten (10) days from the renewal date of such policies. Such policies shall contain a provision requiring a thirty (30) day prior written notice to City prior to cancellation of the policy.

C. Contractor agrees to maintain insurance coverages as follows:

(i) Comprehensive General Liability:

Bodily Injury	\$1,000,000 each occurrence
	\$2,000,000 aggregate
Property Damage	\$1,000,000 each occurrence
	\$2,000,000 aggregate

(ii) Worker's Compensation and Employer's Liability as provided for in applicable statutes.

(iii) Comprehensive Automobile Liability (including all owner, non-owner, and hired vehicles):

Bodily Injury	\$1,000,000 each person
	\$1,000,000 each occurrence
Property Damage	\$500,000 each occurrence
	\$500,000 aggregate

D. Contractor may purchase, at Contractor's expense, such additional or other insurance coverages as Contractor deems appropriate. Maintenance of the required minimum insurance coverages does not relieve the Contractor of responsibility for any losses not covered and paid by the above-required policies.

5. PERMITS AND LICENSES. Contractor agrees to obtain, at Contractor's expense, all permits and licenses required by law or ordinance in connection with Contractor's performance of the work, and maintain the same in full force and effect for the term of this Agreement and any renewals thereof (including, but not limited to, a City business license).

6. SUPERVISION BY CONTRACTOR. Contractor agrees to employ trained, experienced and competent supervisors to monitor and supervise Contractor's performance under this Agreement who shall have authority to legally bind the Contractor and who are reasonably satisfactory to City.

7. INSPECTION; CORRECTION OF WORK PERFORMED. All performance by Contractor hereunder shall be subject to inspection by an inspector designated by City. City has the right to reject any work that does not meet the requirements of this Agreement. Rejected work shall be corrected by Contractor to City's satisfaction, at no charge. If Contractor fails to correct unsatisfactory work in a timely manner, City may proceed to correct the work and all reasonable direct costs occasioned in the performance of such corrective work shall be withheld and deducted from any payments due the Contractor in addition to any other legal rights and remedies available to City as a result of Contractor's breach.

8. CONTRACTOR'S PERSONNEL.

A. Contractor's personnel shall be required to wear clean, appropriate clothing. Use of uniforms is encouraged by City. Contractor agrees to provide all personnel with appropriate protective clothing and equipment.

B. Contractor's employees shall interact with residents and visitors in a courteous manner and shall avoid the use of loud, abusive, vulgar, or obscene language or behavior.

9. SITE INVESTIGATION. Contractor acknowledges that Contractor has inspected

the service area and has determined the nature of the work and the difficulties and facilities attendant to the performance of the work, and all other matters which Contractor contemplates may in any way affect its performance of the work under this Agreement.

10. INDEMNIFICATION BY CONTRACTOR. Contractor agrees to hold harmless and indemnify City and its officers, agents and employees from and against any and all loss, expense, claims, damages, charges, causes of action and costs (including court costs and reasonable attorney's fees at all trial and appellate levels) for injury to or death of persons and injury to or destruction of property suffered as a result of any act or omission on the part of the Contractor or others whose services are engaged by the Contractor or anyone directly or indirectly employed or controlled by either of them in the course of the performance of the work provided in this Agreement.

11. SUB-CONTRACT OR ASSIGNMENT. Contractor agrees not to enter into any sub-contracts or assignments pertaining to the performance of this Agreement, either voluntarily or by operation of law, without the prior written consent of City.

12. BREACH OF AGREEMENT BY CONTRACTOR. In the event of a breach of this Agreement by Contractor, City agrees to give Contractor written notice of the breach. If within seven (7) days of receipt of the written notice the Contractor has not cured the breach, City may terminate this Agreement by written notice to Contractor without prejudice to and in addition to any and all other remedies at law or in equity available for such breach.

13. BINDING ARBITRATION. Any dispute or controversy arising under or in connection with this Agreement shall be submitted to binding arbitration in accordance with the requirements of the South Carolina Uniform Arbitration Act as then in effect ("SCUAA"). All arbitration proceedings shall be conducted in Charleston County, South Carolina. The arbitrators

shall be selected as provided in the SCUAA, and the arbitrators shall render a decision on any dispute within ninety (90) days after the last of the arbitrators has been selected. If any party to this Agreement fails to select an arbitrator with regard to any dispute submitted to arbitration under this Section within thirty (30) days after receiving notice of the submission to arbitration of such dispute, then the other party or parties shall select an arbitrator for such non-selecting party, and the decision of the arbitrators shall be final and binding upon all the parties to the dispute, their personal representatives, legal representatives, heirs, successors and assigns. The prevailing party in any such proceeding shall be entitled to reimbursement by the losing party, in addition to any damages awarded, for all reasonable costs and expenses, including attorney's fees, incurred in any such proceeding, including all trial and appellate levels. Nothing contained in this Section shall preclude either party from seeking injunctive relief through a court of competent jurisdiction in connection with the Arbitration, and the prevailing party shall also be entitled to reimbursement by the losing party for all reasonable fees and costs, including attorney's fees, incurred in the proceedings seeking injunctive relief.

14. ENTIRE AGREEMENT; AMENDMENTS. This Agreement constitutes the entire agreement between the parties hereto relating to the subject matter hereof, and supersedes and nullifies all prior or contemporaneous agreements, understandings or representations regarding matters contained in this Agreement, whether oral or written. Neither party is relying upon any representation not expressly contained herein. This Agreement may be amended and modified from time to time only upon the written mutual consent of City and Contractor.

15. BINDING AGREEMENT. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

16. EFFECT OF WAIVER OR CONSENT. A waiver or consent, express or implied,

to or of any breach or default by a party in the performance of its obligations under this Agreement is not a consent or waiver to or of any other breach or default in the performance by that party of the same or any other obligations of that party with respect to this Agreement. Failure on the part of a party to complain of any act of the other party or to declare a party in default with respect to this Agreement, irrespective of how long that failure continues, does not constitute a waiver by that party of its rights with respect to that default until the applicable statute-of-limitation period has run.

17. GOVERNING LAW; SEVERABILITY. This Agreement is governed by and shall be construed and interpreted in accordance with the laws of the State of South Carolina, excluding any conflict-of-laws rule or principle. If any provision of this Agreement is held invalid or unenforceable to any extent by a court of competent jurisdiction, the remainder of this Agreement is not affected thereby and that provision shall be enforced to the greatest extent permitted by law.

18. SECTION HEADINGS. The headings of Sections or paragraphs used in this Agreement have been inserted for convenience only and are not to be used in determining the contents contained herein.

19. NOTICE. Any notices or demand required or permitted by law, or any provision of this Agreement, shall be in writing, and shall be deemed to be received by City when personally delivered to City, or when deposited in the United States mail, registered or certified, with return receipt requested, postage prepaid, and addressed to City at 1207 Palm Blvd., P. O. Box 508, Isle of Palms, SC 29451, or at such other address as City may hereafter designate in writing to Contractor.

Any such notice or demand to be served upon the Contractor shall be in writing and shall be deemed to be received by Contractor when personally delivered to Contractor, or when deposited in

the United States mail, registered or certified, with return receipt requested, postage prepaid, and addressed to Contractor at _____, or at such other address as Contractor may hereafter designate in writing to City.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto, by and through their undersigned agents, have executed this Agreement as of the date stated above.

WITNESS:

The City of Isle of Palms, S.C.

(as to City)

By:_____

Title:_____

(as to Contractor)

Contractor

By:_____

Title:_____

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for State Accommodations Tax Funds

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Action Taken By Accom. Tax Advisory Committee:	Date Approved _____ Denied _____
Action Taken By Ways & Means Committee:	Date Approved _____ Denied _____
Action Taken By City Council:	Date Approved _____ Denied _____
Documentation required for payment: _____line item budget, _____invoices, _____Financial Report	

For Office Use Only

A. Project Name: South Carolina Aquarium – 5th Annual Turtle Trek 5K Sunset Beach Run

B. Applicant Organization: South Carolina Aquarium

1. Mailing Address: 100 Aquarium Wharf, Charleston, SC 29401

Telephone: 843-579-8540 **Fax:** _____

2. Project Director: Stephanie Gabosch

Telephone: 843-579-8540 **Fax** _____

3. Description of Organization, Its Goals and Objectives:

Founded in 2000 by a task force led by Mayor Joseph P. Riley, Jr. and comprised of regional community and business leaders, the South Carolina Aquarium has become the #1 family attraction in Charleston and one of the most popular attractions in the region. According to the Charleston Metro Chamber of Commerce, the Aquarium has an annual economic impact of \$318 million which supports 3,300 jobs statewide.

For twenty years, through diverse programming, inspiring exhibits, and concerted conservation outreach efforts, the Aquarium has delivered on its mission to inspire conservation of the natural world by exhibiting and caring for animals, by excelling in education and research, and by providing an exceptional visitor experience. Since opening, the Aquarium has welcomed more than 8 million

guests to marvel at the unique biodiversity of South Carolina, from the mountains to the ocean. As a valuable community institution, the Aquarium serves as a catalyst for economic and community development through tourism, conservation efforts, and education.

We're committed to conserving water, wildlife and wild places.

With education, research and community engagement, the South Carolina Aquarium focuses on fostering positive change for the natural world surrounding us through our conservation efforts.

We're saving sea turtles.

All seven species of sea turtles are threatened or endangered. Habitat loss, marine pollution and human impacts are just some of the causes of illness or injury in the sea turtles we treat. Working with the South Carolina Department of Natural Resources (SCDNR), our Sea Turtle Care Center™ helps rescue, rehabilitate and release sea turtles back to the wild.

We're reducing plastic pollution.

By 2050, the ocean is projected to contain more plastic than fish. Sea turtles, sea birds, marine mammals and fish can mistake it for food or become entangled in it by accident. As it breaks down and becomes microplastic, it enters our food chain and can harm us. With plastic pollution quickly inundating our beloved habitats and animals, we want to reduce and eliminate as much single-use plastic as we can and find solutions to this growing issue.

We're participating in research and fieldwork.

Aquarium staff give their skills and expertise to protect our states' animals and environments. We work alongside numerous agencies and organizations to assist with critical conservation projects in the field, working to ensure a healthy future for South Carolina's water, wildlife and wild places.

We're empowering citizen scientists.

Citizen science allows people of all ages and abilities to collaborate with professional researchers to make a difference. Citizens can help researchers collect and analyze data, while also learning more about the scientific process and getting involved in their communities. Our citizen science projects address important environmental issues like plastic pollution, sea level rise and invasive species.

We're choosing locally sourced seafood.

Consuming responsibly harvested seafood means you're taking into account the long-term viability of the species and the ocean's ecological balance as a whole. That's why our Good Catch program supports local restaurants, purveyors, caterers and collaborators who source their seafood from southeast regional

fisheries, which adhere to some of the strongest regulations worldwide – a critical factor in maintaining a balanced ocean.

We're starting conversations about resilience.

The sea level is rising as a result of climate change, and it will have a significant effect on everybody who lives in coastal South Carolina. We have both an obligation and an opportunity to address sea level rise. By leading conversations and creating tools that are accessible to everyone, we provide people with the information they need to protect themselves, their communities and the natural world.

C. Description and Location of Project/Event:

The 2020 Turtle Trek is our 5th annual 5k sunset beach run and kids fun run that will take place on Saturday, October 10th at the Isle of Palms Country Park. The Turtle Trek promotes sea turtle conservation, trash free beaches, and community wellness to all ages from across the US.

We expect the event to sell out again this year with 650 5K runners, 150 Kids' Fun Run participants and 100 Remote Runners. The event begins at 330pm with a beach sweep followed by the Kid's Fun Run and 5K, and ends with an after party and awards presentation at the Windjammer.

Our goal is to raise \$75,000, all proceeds from the Turtle Trek support the South Carolina Aquarium's sea turtle conservation and research initiatives. To date, we have rehabilitated and released 292 sea turtles back to their natural habitats.

Single Event? - Yes

Ongoing Event/Annual Need? - Yes

1. **Date(s): of Event:** October 10, 2020
2. **Impact on Tourism: What percentage of persons benefitting from this project are tourists (98%, 832 runners) vs. Isle of Palms residents (2%, 21 runners).**
**Source of tourist data Runsignup.com – registration website used for Turtle Trek runners. Data taken from 2019 runner registration report (website hits, surveys, ticket sale information, etc.)*
3. **If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance versus the past year's event? –**
Since 2016, we have been steadily increasing attendees but year over year, we are still seeing only 2% of registrations come from Isle of Palm, and the remaining 98% of registrations come from cities from 20 different states. We

expect the same number of attendees as shown above and very similar numbers for tourist attendance. Last year, we had runners between the ages of 1-78 year's old coming from 20 different states.

**Source of tourist data – Go Race Productions (website hits, surveys, ticket sale information, etc.)*

D. Funding: Sources of Income for This Event or Project

- 1. Sponsorships or Fundraising:** To date, we have secured \$6,500 out of our goal of \$40,000 from Crews Subaru of Charleston and Homebridge Financial. Waiting for sponsorship approval from Publix Super Markets Charities, Wild Dunes, Dockery's and TD Bank. We would be happy to offer Isle of Palms ATAX sponsor logo visibility on all marketing materials such as ads, billboard, t-shirts, posters, etc., as well as complimentary Aquarium tickets or race registrations.
- 2. Entry Fees:** 5K Registration = \$40; Remote Run = \$30; Kid's Fun Run = \$20
Total expected entry fees = \$25,000
- 3. Donations:** We expect to raise an additional \$10,000 from raffles, merchandise sales, and third party fundraising outlets.
- 4. Accommodations Tax Funds Request:** \$10,000

Date(s) Required: October 10, 2020
Lump Sum: Flexible
Installments: Flexible
- 5. Other:** N/A
- 6. Total Budget:** \$30,000

E. Financial Analysis

Please Provide Line Item Budget for Event or Project

- Marketing: \$15,000 (billboards, digital ads, print ads, appearances, t-shirts, race bibs, printing, press release, posters, postcards, etc)
- Food & Beverage: \$4,000
- Rentals: \$2,500
- Entertainment: \$1,000
- Race director/timing: \$2,500
- Other (EMS, police, awards, misc supplies): \$5,000

Date for Submission to Isle of Palms Treasurer of Financial Report for Event or Project: TBD

Revised April 7, 2010

If awarded, funds are requested as follows:

(1) Lump Sum(s):

\$10,000 by October 10, 2020

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted two weeks prior to due date.

2.

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for State Accommodations Tax Funds

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Action Taken By Accom. Tax Advisory Committee: Date Approved _____ Denied _____	
Action Taken By Ways & Means Committee: Date Approved _____ Denied _____	
Action Taken By City Council: Date Approved _____ Denied _____	
Documentation required for payment: _____ line item budget, _____ invoices, _____ Financial Report	

For Official Use Only

A. Project Name: Advertising and Promotion of Tourism through Surfcam, including Link to City of IOP Website for Beach Access, Parking, and Traffic Information

B. Applicant Organization: Carolina Coast Surf Club, Inc.

1. Mailing Address: P.O. Box 161, Sullivan's Island, SC 29482
Telephone: _____ Fax: _____
2. Project Director: Jim Radley
Telephone: 843-886-6297 (h), 703-328-4711 (c) Fax: _____
3. Description of Organization, Its Goals and Objectives:
Preserve and protect the IOP beaches and ocean. This includes participating in the SCDHEC-OCRM Adopt-A-Beach program to clean the beach from the 9th Avenue beach access to the Sea Cabins pier. Promote surfing as a healthy, family-oriented activity on IOP.

C. Description and Location of Project/Event:

Real time camera image of beach and surf conditions on IOP displayed on the surf camera web page (www.carolinacoastsurfclub.org/surfcam.php; see pages attached to this application). City of IOP would continue to have its logo as a sponsor on the surfcam page with a link to the City's home page. Daily surf report on surf camera web page will continue to include an IOP Parking section and IOP traffic section that describe how to navigate to the corresponding City of IOP web pages for beach access, parking, IOP Connector traffic, and COVID-19 updates.

☒ Single Event?

☐ Ongoing Event/Annual Need?

1. Date(s): of Event: website or Project Start: _____ Completion: _____

2. Impact on Tourism: What percentage of persons benefitting from this project are tourists (95%) vs. Isle of Palms residents (5%).
 *Source of tourist data: Internet traffic – 437 website page visits per day average from 1 June 2019 to 31 May 2020, with a high of 1,289 visits per day in September and a low of 318 visits per day in February. The total number of web site visitors for the year was 33,324. (website hits, surveys, ticket sale information, etc.)
3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance versus the past year's event?
 *Source of tourist data _____
 (website hits, surveys, ticket sale information, etc.)

D. Funding: Sources of Income for This Event or Project

1. Sponsorships or Fundraising: Amount \$5,000 From: private sponsors
2. Entry Fees : Amount \$ _____ From _____
3. Donations: Amount \$ _____ From _____
4. Accommodations Tax Funds Request: Amount \$1,000
 Date(s) Required: 9/1/2020 Lump Sum \$1,000
 Installments _____
5. Other:
6. Total Budget: \$6,000

E. Financial Analysis

Please Provide Line Item Budget for Event or Project

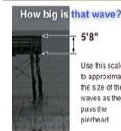
Date for Submission to Isle Of Palms Treasurer of Financial Report for Event or Project _____

If awarded, funds are requested as follows:

- (1) Lump Sum(s): \$1,000 on 9/1/2020 (date),
 \$ _____ on _____ (date),
 \$ _____ on _____ (date).

- (2) Payment of Invoices as submitted to City Staff. Invoices should be submitted two weeks prior to due date.

SurfCam and Report



Isle of Pals Report



Waves	At 6:55 AM, waves are 2-3 feet and clean. Yesterday, the IOP City Council approved increases in parking fees and fines, effective today. For details, click on the IOP City seal on this web page, then click on the "Latest News on COVID-19..." at the top of that web page.
Buoy Information	The Edisto Buoy is reporting a wave height of 3.6 feet and a dominant wave period of 8 seconds.
Wind	3 mph from the NE (offshore), and forecast to increase to 10 from the SSW (onshore) this afternoon.
Air temperature	78 deg F, with a forecast high of 82 deg F.
Tides	High Tide 1:49 AM, Sunrise 6:12 AM, Low Tide 8:22 AM, High Tide 2:38 PM, Sunset 8:21 PM, Low Tide 8:48 PM
Water Temperature	79 deg F at the Cooper River entrance to the harbor





Public Safety Committee
1:00pm, Thursday, June 4, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to order

Present: Council members Buckhannon, Ward, and Pounds

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

2. Approval of previous meeting's minutes – May 13, 2020

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

3. Citizens' Comments

Administrator Fragoso reported comments were received about parking along Ocean Boulevard, paid parking, dogs on the beach. Those comments are attached to the minutes.

4. Old Business

A. Discussion of implementing paid parking on the designated public beach parking zones and discussion about Ocean Boulevard parking

Administrator Fragoso gave a detailed presentation about the history and future implementation of paid parking on the Isle of Palms. The presentation reviewed the mission of the managed beach parking plan, the operating expenses of parking management, the existing right-of-way parking zones and the areas to consider adding paid parking. A detailed implementation timeline was presented to Committee members. Administrator Fragoso noted City staff needs direction from City Council regarding areas in which to implement additional paid parking, days and times of enforcement, parking rates, and acknowledgement of the responsibility for road shoulder maintenance in those areas. The presentation is available on the City's website.

Administrator Fragoso said she is also researching to see if there are any cost savings in outsourcing the enforcement of paid parking.

B. Update on Public Safety Building rehabilitation project

Administrator Fragoso said the rehabilitation project is ahead of schedule and on budget. Anticipation completion is November 2020. She reviewed what is currently being done on the

inside and outside of the building. She invited all City Council members to schedule a walk-thru of the building with the project manager.

C. Discussion of existing rules for dogs on the beach

Administrator Fragoso pointed to a document in the meeting packet comparing dog rules across local beach communities. Committee members asked City staff to develop recommendations for dog leash laws based on community input.

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

Director Kerr reported that Attorney Copeland did have a suggestion regarding the business license revocation process that she will speak about to the full City Council at the next meeting. Committee members agreed that requiring short-term rental owners to post their license number in their advertising was not good practice as not all business license holders are required to do so.

MOTION: Council Member Ward made a motion to recommend to full City Council on the recommendations from the Planning Commission including requiring an owner's representative to be onsite within a hour of being called, limiting the daytime occupancy, and (upon advice from the City's attorney) changing the business license revocation process after 5 founded complaints within a calendar year. Council Member Pounds seconded the motion. The motion passed unanimously.

5. New Business

A. Discussion of beach parking at the Recreation Center, 27th and 28th Avenues

Administrator Fragoso said staff discussed limiting parking at the Recreation Center would be hard to enforce since it is uncertain who is going to the beach and who is participating in Recreation Center activities. Chief Cornett added that limiting parking there cannot be enforced without changes to the parking plan and City ordinance. Administrator Fragoso said she will look into language that could add the Recreation Center parking lot to the parking plan.

B. Discussion of exception in the City Code that allows "Hobie Cat" style sailboats, which are operable and in good condition to be left on the beach

Administrator Fragoso stated that current City code allows the exception for beachfront property owners to leave "Hobie Cat" style sailboats on the beach. The Police Department will be identifying the owners of the boats currently on the beach, and if they are found to be abandoned, they will be removed.

7. Highlights of Departmental Reports

A. Fire Department – Chief Graham

Chief Graham reviewed the calls for service and notable events for the Fire Department in May. She shared that the high quality of the work being done at the Public Safety building is very evident.

B. Police Department – Chief Cornett

Chief Cornett reported there were 2400 calls for service in May, 2331 parking tickets were issued, and 176 other violations were written.

8. Miscellaneous Business

The next meeting of the Public Safety Committee will be Monday, July 6, 2020 at 9am.

9. Adjournment

Council Member Ward made a motion to adjourn, and Council Member Pounds seconded the motion. The motion passed unanimously. The meeting was adjourned at 2:16pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



PAID BEACH PARKING

CITY OF ISLE OF PALMS, SOUTH CAROLINA

MISSION OF THE MANAGED BEACH PARKING PLAN

The mission of the Managed Beach Parking initiative is to regulate parking on state-controlled, SCDOT, rights-of-way within the residential areas of the City that are severely impacted by nonresident parking.

Managing parking mitigates impacts caused by adjacent beach and commercial uses. The implementation of ordinances and programs, modeled after the cities of Charleston and Columbia, enables safe, orderly beach parking in reasonable proximity to public beach accesses in compliance with the City's Local Comprehensive Beach Management Plan, while at the same time accomplishing the following purposes:

- Reduce hazardous traffic conditions;
- Ensure safe access for police, fire, and other emergency response vehicles responding to emergencies;
- Protect residential areas from polluted air, excessive noise, litter and refuse caused by the entry of vehicles;
- Protect the residents of such areas from unreasonable burdens in gaining access to their residences;
- Preserve the character of such areas as residential districts;
- Promote efficiency in the maintenance of residential streets in a clean and safe condition;
- Preserve the value of the property in such areas; and
- Preserve the safety of children, other pedestrians and traffic, as well as the peace, good order, comfort, convenience and welfare of the inhabitants of the City.

OPERATING EXPENSES OF PARKING MANAGEMENT

Description	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	BUDGET FY21	NOTES
OPERATING EXPENSES					
BEACH SERVICE OFFICER WAGES	81,781	93,912	111,500	90,440	Regular and OT
BEACH SERVICE OFFICER FRINGES	11,344	12,610	14,489	11,747	FICA and Workers Comp
PRINT AND OFFICE SUPPLIES	15,021	17,071	20,800	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)
BANK SERVICE CHARGES	26,582	35,248	30,000	30,000	Processing fees paid for parking kiosk credit card transactions.
ELECTRIC AND GAS	-	-	-	-	Landscape lighting in Front Beach area
TELEPHONE/CABLE	5,122	5,058	5,736	5,736	Estimated monthly Chas County radio fee and Internet service for 12 BSO enforcement tablets.
WATER AND SEWER	-	-	-	-	Irrigation
NON-CAPITAL TOOLS & EQUIPMENT	5,395	2,120	3,000	3,000	Provision for surveillance camera replacements if needed
MAINT & SERVICE CONTRACTS	19,348	15,377	16,500	16,500	Surveillance camera maint (\$1.5k), tablet/printer maint (\$5k), kiosk internet svc & data downlds (\$10k), monthly radio fee (\$30*12*10=\$3.6k)
MACHINE/EQUIPMENT REPAIR	11,832	2,120	14,000	14,000	Annual Parkeon maintenance contract for 18 kiosks
UNIFORMS	4,432	3,764	5,000	5,000	BSO uniforms
STREET SIGNS	1,813	1,397	5,000	5,000	Replace beach and/or parking signs as needed
INSURANCE	1,477	1,167	1,600	1,600	Property & liability coverage on parking kiosks
PROFESSIONAL SERVICES	32,063	31,358	35,000	35,000	Includes all T2 Parking Enforcement program fees, including residential parking permit mgt (\$33,500) + armored car service for kiosk collections (\$1500)
MISCELLANEOUS	188	8,284	7,500	7,500	Provision for unanticipated costs.
SUBTOTAL OPERATING EXPENSES	216,398	229,486	270,125	246,323	

CAPITAL COSTS

	Purchase Cost	Estimated Years of Useful Life	Annual Cost
18 PARKING KIOSKS	214,943	8	26,868
RADIOS (\$7200 each)	72,000	8	9,000
COMPUTER TABLETS (\$900 each)	9,000	3	3,000
4 LOW SPEED VEHICLES	54,488	7	7,784
1 2016 PICKUP TRUCK	27,611	7	3,944
1 2012 PICKUP TRUCK	19,824	7	2,832
1 ATV (FY21 budgeted cost)	20,000	5	4,000
TOTAL ESTIMATED CAPITAL	417,866		57,428

ESTIMATED ANNUAL COST OF PARKING MANAGEMENT

\$ 303,751

POLICE AND FIRE CALLS FOR SERVICE 2019

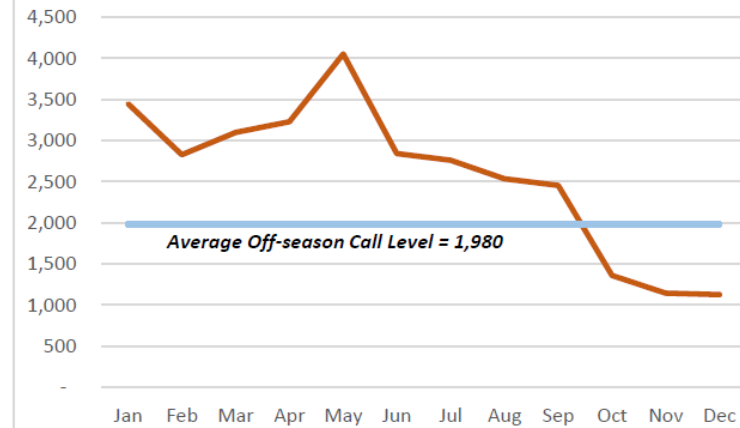
Month	# of Calls
Jan	3,449
Feb	2,827
Mar	3,098
Apr	3,231
May	4,054
Jun	2,842
Jul	2,762
Aug	2,534
Sep	2,453
Oct	1,357
Nov	1,142
Dec	1,125
Total	30,874

POLICE DEPARTMENT

# of Months	Calls	Average Calls Per Month
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Off-season	5	9,900	1,980
In-season	7	20,974	2,996
	12	30,874	

2019 IOP Police Dept Calls for Service



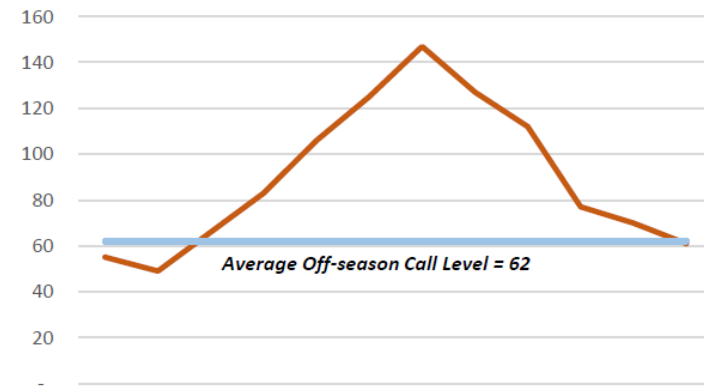
Month	# of Calls
Jan	55
Feb	49
Mar	66
Apr	83
May	106
Jun	125
Jul	147
Aug	127
Sep	112
Oct	77
Nov	70
Dec	61

FIRE DEPARTMENT

# of Months	Calls	Average Calls Per Month
-------------	-------	-------------------------

Off-season	5	312	62
In-season	7	766	109
	12	1,078	

2019 IOP Fire Dept Calls for Service



PAID RIGHT-OF-WAY BEACH PARKING

EXISTING RIGHT-OF-WAY BEACH PARKING ZONES



- Both sides of Palm Boulevard between 21st and 40th Avenue +/- 357 spaces
- Landside of Palm Boulevard between 41st and 57th Avenue +/- 134 spaces
- Sections of 3rd through 9th Avenue +/- 61 spaces

- Breach Inlet parking lot? +/- 20 spaces
- Right of way on Hartnett, 27th and 28th adjacent to the Recreation Center?
- Right-of way adjacent to the Post Office lot?



OTHER AREAS TO CONSIDER

ENFORCEMENT HOURS



TODAY

Residential District:

Year-Round, 9am – 6pm

Front Beach Parking:

May 1st through October 31st

8am – 8pm



THINGS TO CONSIDER

Seasonal or Year-Round?

City could consider continuing to enforce the Residential District parking restrictions year-round from 9am – 6pm

&

Enforce all paid parking areas, including the right-of-way beach parking zones, from

March 1st – October 31st

9am – 6pm

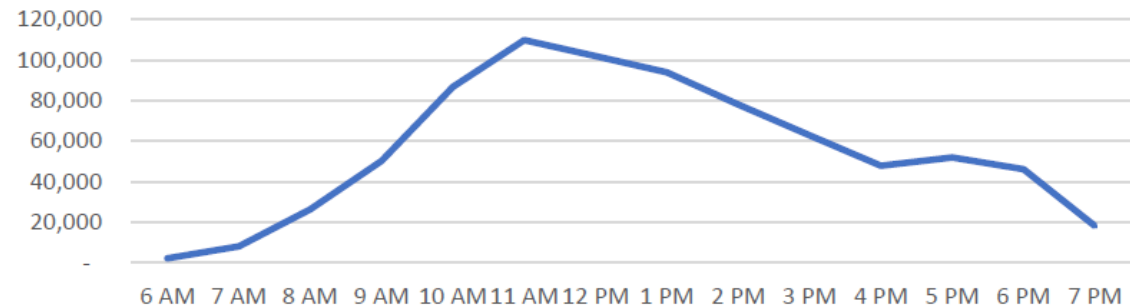
IMPACT OF CHANGING FRONT BEACH ENFORCEMENT HOURS

Calendar Year 2019 Credit Card Transactions

<u>Time</u>	<u>Dollar Amount</u>
6 AM	2,204
7 AM	8,150
8 AM	26,263
9 AM	50,194
10 AM	86,626
11 AM	109,758
12 PM	101,791
1 PM	93,834
2 PM	78,001
3 PM	62,861
4 PM	47,867
5 PM	51,844
6 PM	46,086
7 PM	18,181
Grand Total	783,660

Sum of Amount

Timing of Credit Card Parking Fee Payments for Calendar Year 2019



Hours Minutes Time

Dollars collected prior to 9am	36,617
Dollars collected after 6pm	18,181
Total	54,798
% of All Fees Collected	7%

Estimate revenue loss if Front Beach parking enforcement period is changed from 8am - 8pm to 9am - 6pm

Total FY19 Parking Revenue	932,511
	7%
Estimated parking revenue lost	65,276

PARKING RATES

On-street metered parking on Ocean Boulevard between 10th and 14th Avenue: **\$2.50 per hour**

Municipal Parking Lots on Pavilion Drive:

\$10 Monday – Friday

\$15 Saturday, Sunday & Holidays

\$2 per hour after 4pm

Right-of-Way Beach Parking:

Daily, hourly or both?

Seasonal passes for non-residents?



PARKING RATE COMPARISON

Location	Hourly Rate	Enforcement Hours	Seasonal/Year Round
Folly Beach, SC	\$2	Monday – Sunday 8am – 10pm	Year Round
Surfside Beach, SC	\$2	Monday – Sunday 7am – 7pm	Seasonal
Myrtle Beach, SC	\$2	Monday – Sunday 9am – 12am	Seasonal
North Myrtle Beach, SC	\$2	Monday – Sunday 9am – 5pm	Seasonal
Wrightsville Beach, NC	\$3	Monday – Sunday 9am – 8pm	Seasonal
Carolina Beach, NC	\$2.50	Monday – Sunday 8am – 10pm	Seasonal

PAYMENT SYSTEM

Front Beach Parking:

Pay by App & Kiosks

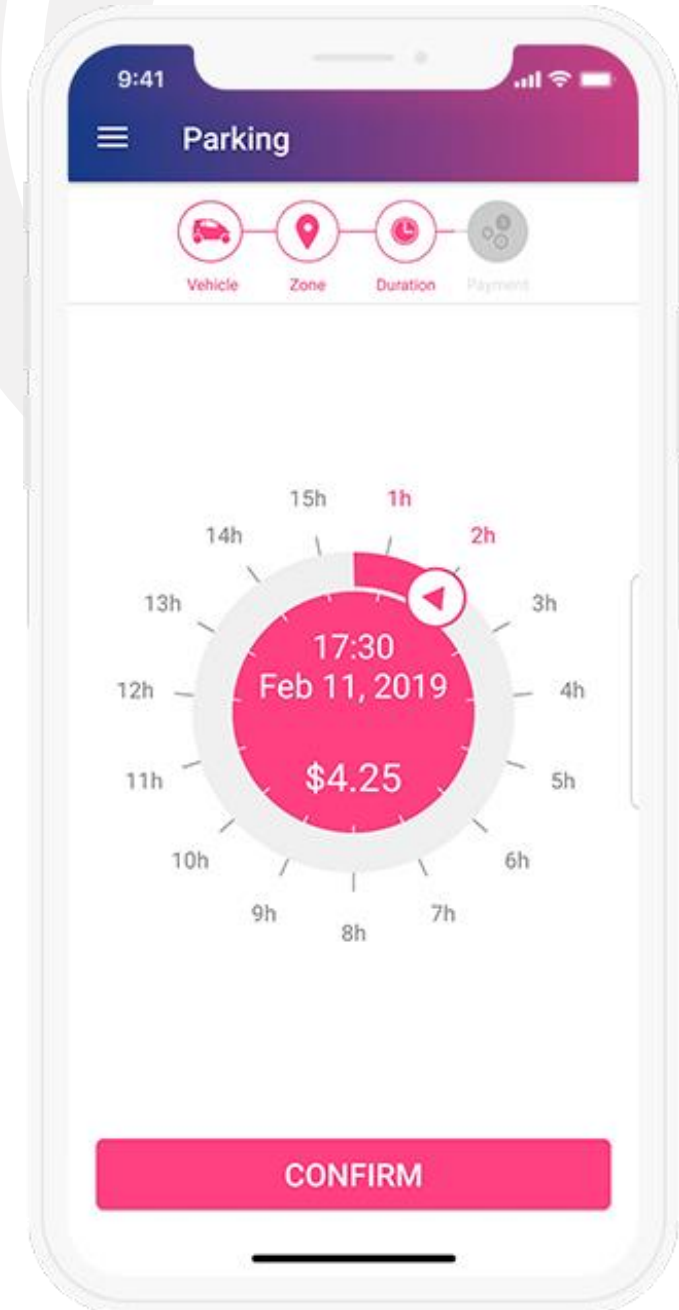
Right-of-Way Beach Parking:

Pay by App Only

Mobile Payment Application:

Flowbird

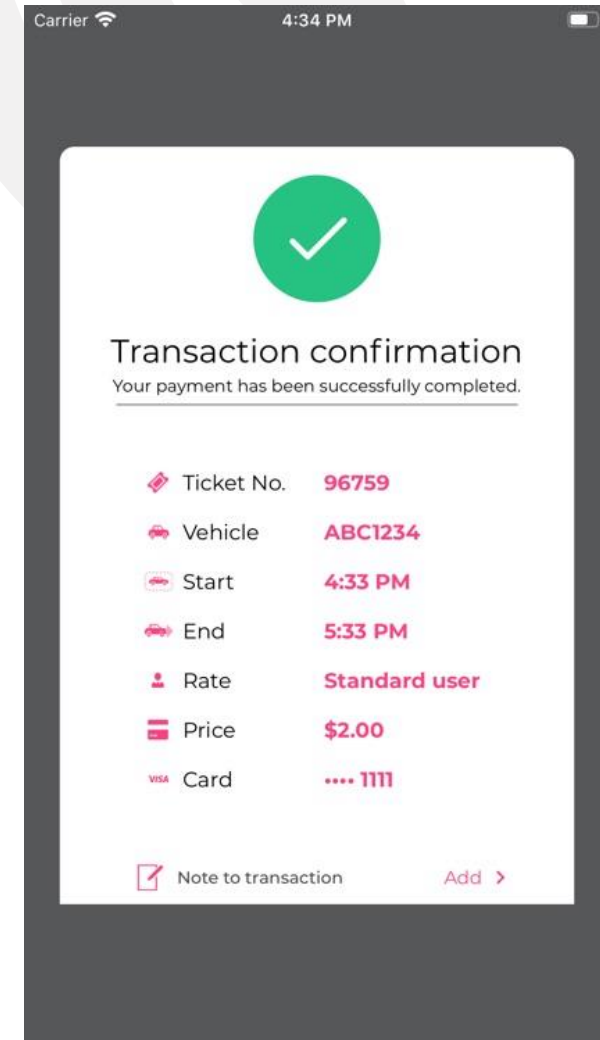
flowbird.



PAY BY APP FEATURES

- No need for kiosks
- Citizens can download the app from Google Play or the App store or by using the QR code in the signage
- Parker enters the zone number, license plate, and identify the time length for their parking session
- Four ways to pay: Mobile app, Mobile web, IVR (telephone) and SMS (text)
- The app provides time expiration reminders and the ability to extend time/payment directly from the phone. The app will soon provide real time parking availability – it will take data from the payment and Flowbird to predict where people may find available parking.

flowbird.



ENFORCEMENT

- Police Department responsible for enforcement
- 10 Beach Services Officers enforce parking violations by zones
- FY21 proposed budget includes \$100K for the purchase of 2 License Plate Readers and 2 additional tablets and printers for tickets
- Replace existing “Beach Parking” signs with “Beach Parking Pay to Park ”
- Flowbird provides additional signage at no cost



RESIDENTIAL PARKING DECAL

City issues annual residential parking decals and daily visitor passes to residents and property owners by showing proof of residency and ownership.

Vehicles and golf carts with a valid residential parking decal may park along the public right-of-way in the Residential and Beach Parking areas during the times when parking is regulated at no extra cost.



SCDOT APPROVAL PROCESS

SCDOT stated they will approve paid parking system in the road right-of-way as long as there is proper pay-to-park signage, there is no more than a 2" drop off from the edge of the road to the shoulder and the City assumes maintenance responsibility of the shoulders, not including existing drainage infrastructure.

Fees must be reasonable and be used to cover the cost of managing the parking plan and maintenance of the shoulders.

City needs to submit an encroachment permit modification request and letter assuming maintenance responsibility of the shoulders. Two-week approval process.



NEXT STEPS



COUNCIL DIRECTION



Locations for implementation



Days and times of enforcement

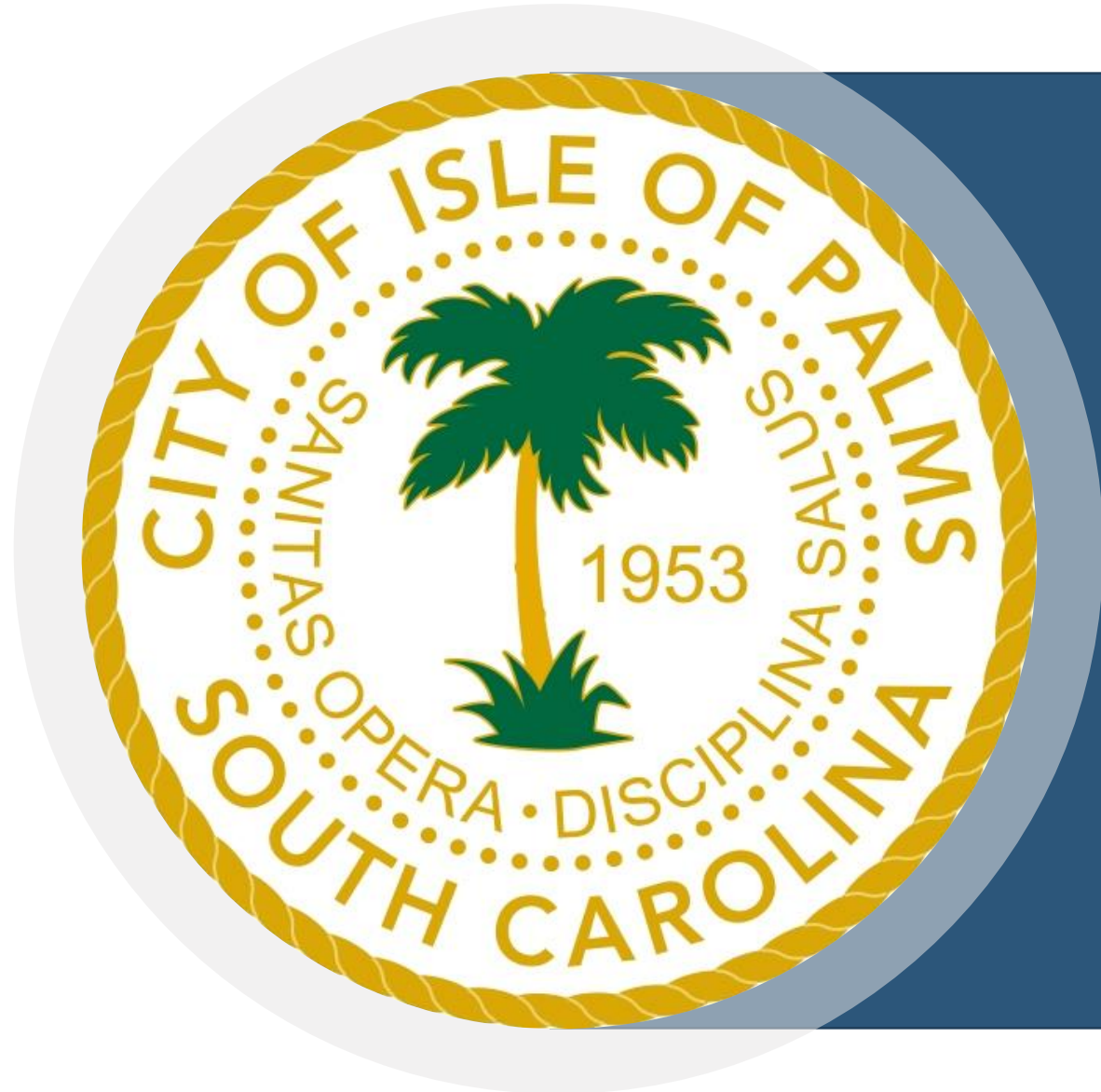


Parking rates



Responsibility for shoulder of the road maintenance

THANK YOU!





PUBLIC WORKS COMMITTEE

8:00am, Thursday, June 4, 2020

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

MINUTES

1. Call to order

Present: Council members Pounds, Smith, and Streetman

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

2. Approval of previous meeting's minutes – May 13, 2020

Council Member Streetman made a motion to approve the minutes of the May 13, 2020 meeting, and Council Member Smith seconded the motion.

3. Citizens' Comments – none

4. Department Reports – Director Pitts and Assistant Director Asero

Director Pitts reported garbage collection for May was average, yard debris collection a little higher than normal, but miscellaneous debris collection was very high for the month. He also shared schedule changes with the Committee that allows for staff to clean and stock the Front Beach public restrooms. He said he is able to manage with the staff he has, but he can hire a temp if necessary. Administrator Fragoso reported that staff has a very detailed plan in place to monitor the restrooms, operating at half the cost of the previous contract.

Asst. Director Asero reported on the installation of a drainpipe catch basin and collection box at Wills Way which was done by an independent contractor. He said the project of pipe replacement on Ocean Boulevard is nearly complete. Eadie's continues to clean up drop inlets at the marina, the ditches between 28th-29th avenues, and vegetation on 41st Avenue. He reported that four drainage projects are scheduled for work by SCDOT in June/July.

Administrator Fragoso added, "We are really focusing on a very proactive approach to drainage ahead of the hurricane season, so we have been having regular meetings to make sure that he has the resources that he needs to address some of the drainage hotspots that we have on the island and any ditches that need to be structured, any ditches that need to be cleaned. Robert has been working with Eadie's on identifying those and getting those scheduled and done. Also, we have been actively working with SCDOT on a number of projects along the right-of-way, so I feel very confident that we are going to be in a really good situation ahead of rains and ahead of expected flooding and hurricanes now that we have somebody dedicated to make sure we stay on top of it."

Committee members briefly discussed some flooding concerns at 3702 Palm Boulevard.

Regarding drainage issues at 23rd and 24th Avenues, Asst. Director Asero said, “That was the street that I had found the buried pipe opening. There was supposed to be a swale ditch that runs about $\frac{3}{4}$ of the way up in front of that property where we discovered the pipe. So DOT is going to dig that down to what they need it to be for a regular ditch. What I did was I actually found the pipe opening, tried to get some of the water, but they really (INAUDIBLE) that dam in some of the water. While they were also there, I showed them where it pooled closer because that is only going to take half of the water on that street. The rest of it will pool closer to 23rd, so DOT took a look because there is a drop inlet on the corner of 23rd and Hartnett, and he is going to do some out-of-the-box thinking to see if there is some way that they can connect the drop inlet.”

Committee members also briefly discussed the importance of nurturing the City’s relationship with SCDOT.

5. Old Business

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

Administrator Fragoso said not much has changed with these projects since the May 13 meeting. She said that Thomas & Hutton is working on a more detailed cost estimate now that design and permitting are done in order to make sure the project is still within budget. The funds for the smaller projects and Phase III now appear in FY21.

Regarding the Phase III Drainage Project, she reported, “We are still on time, still working on permitting, and expecting permitting to be finalized sometime between late fall and early winter” with construction expected to begin at the start of 2021. Additional funds for improving Waterway Boulevard have been included in the budget. Administrator Fragoso shared Thomas & Hutton’s proposal to study and prepare a conceptual design for the Waterway Boulevard project. The estimated costs of \$18,900 for the study and design will be brought before the Ways & Means Committee for approval. She reported the cost of those improvements could be closer to \$200,000.

B. Update on IOP Connector and sidewalk extension project

Assistant Director Asero said sod and five palm trees have been installed. Staff is working with the Garden Club who is donating some plantings and time to beautify the Leola Hanberry Park. He said some lighting in the area may be possible, and he anticipates the project to be complete in 1-2 weeks.

C. Update on city-wide landscaping RFP

Administrator Fragoso said the RFPs would be opened tomorrow and staff will bring a recommendation to the Ways & Means Committee.

6. **New Business**

A. **Discussion of City's Tree Fund**

Administrator Fragoso stated that any changes to the use of the funds would require changes to the ordinance. She said there are \$15,000 in budgeted expenditures from that fund in FY21, which has a \$102,000 balance. She suggested involving the Planning Commission and or a Citizens' Advisory Board to help with determining how best to use those funds to beautify the city. Director Pitts noted that the City uses those funds to replace 10-12 trees every year.

MOTION: Council Member Streetman made a motion for City Council to recommend the issue to the Planning Commission so that it can develop a plan on how the City could better use the City's tree fund balance. Council Member Pounds seconded the motion. The motion passed unanimously.

B. **Consideration of Dominion Energy tree removal and trimming**

Council Member Smith stated she would like the answers provided by Dominion Energy to the questions posed by City Council at the May 11, 2020 Special Meeting be made available to the public. Committee members agreed it is a good idea to keep pressing them for information and answers while building a working relationship. Administrator Fragoso said she could invite representatives from Dominion Energy to future meetings to help keep the conversation proactive and perhaps develop a timeline for future large projects, such as burying powerlines.

7. **Miscellaneous Business**

The next meeting of the Public Works Committee will be Thursday, July 2, 2020 at 8:00am.

8. **Adjournment**

Council Member Streetman made a motion to adjourn, and Council Member Smith seconded the motion. The meeting was adjourned at 9:02am.

Respectfully submitted,

Nicole DeNeane
City Clerk

Sec. 5-4-66. - Standards for tree planting and replacement.

- (a) Pursuant to permit. Each tree planted or replaced pursuant to a tree permit in accordance with the requirements of this article shall have a minimum size of four inches (4") caliber and twelve feet (12') in height at the time of planting and be the same species or a similar species to the tree being replaced. Palm trees shall not be permitted as replacements for canopy trees. The sum of the replacement trees will be equal or greater than one-half ($\frac{1}{2}$) DBH of the trees they are designated to replace.
- (b) Pursuant to citation of violation. If commercially available within the State, replacement trees planted pursuant to a citation of violation of this article shall be of the same type (species) and size (height and DBH) as the tree being replaced. If not so available, the type and size of such replacement trees shall be as close to that of the tree being replaced as is commercially available within the State. Replacement trees shall have a cumulative DBH equal to or greater than the trees they replace; provided, however, that replacement historic trees shall have a cumulative DBH equal to or greater than three (3) times the DBH of the trees they replace.
- (c) All replacement trees shall be vigorous, well-shaped, branched and foliated. The owner of the property shall be responsible for maintaining all remaining and replacement trees. The Zoning Administrator shall have the right to inspect any replacement tree for one (1) year after planting to ensure that it is surviving in healthy condition. A replacement tree found to be dead or in a declining condition shall be replaced by the owner within thirty (30) days of notification from the Zoning Administrator, who shall then have the right to reinspect such tree for one (1) year thereafter.
- (d) In situations where tree replacement on the same property is impossible or undesirable, as determined by the Zoning Administrator, the owner shall either donate such tree or trees as would otherwise be required by this article to the City to be planted, at the owner's expense, on such public property as City Council shall direct, or pay a fee to the City equal to one hundred percent (100%) of the fair market cost of the trees that would have been required to be replanted at the site, plus the costs of replanting. All such fees shall be placed in a special account to be used solely for the beautification of public property as determined by City Council.
- (e) Notwithstanding any other provision of this article to the contrary, replacement of a historic tree that has been unlawfully removed shall be effected at the same location from which the historic tree was removed. No structure may be located in whole or in part in the location from which a historic tree was unlawfully removed.

(Code 1994, § 5-4-66; Ord. No. 2002-13, § 6, 10-22-2002; Ord. No. 2002-19, §§ 7, 8, 2-28-2003; Ord. No. 2004-1, § 1, 4-27-2004; Ord. No. 2007-12, § 3, 7-24-2007)



**Recreation Committee Meeting
5:00pm, Monday, June 1, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to order

Present: Council members Popson, Moye and Smith

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

2. Approval of the previous meeting's minutes – May 13, 2020

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

3. Citizens' Comments – none received

4. Departmental Reports – Director Page

Director Page reviewed highlights of her activities report. She said the Farmer's Market will again be held on Wednesdays and is scheduled to begin on July 8. Tennis Camp begins in June and Basketball Camp is slated for August. Plans are being made for the Half-Rubber Tournament on August 22 and the Community Yard Sale on September 19. She anticipates being able to host virtual exercise classes via Zoom thanks to the help of Asst. Administrator Hanna. She also reported that camp counselor training has begun.

Director Page pointed out the results of the MUSC Back-to-Business review for the Recreation Department were attached to the agenda and said it has been very helpful. She said staff continues to do online training through MASC and participating in weekly meeting with regional recreation departments.

She reported that the basketball court has proven to be the only place on the grounds where it has been a challenge to get people to follow the social distancing rules. Staff monitoring of all areas will continue until the social distancing order is lifted.

Director Page said that all parents who have signed up their children for summer camp have been asked to sign a waiver about the risks related to COVID-19.

5. Old Business

Discussion of phased reopening plan for the Recreation Center

When asked about the possibility of the Recreation Center hosting drive-in movies, Director Page said it is possible if done in the municipal lot, but probably not a good idea this time of year due to the heat.

Council Member Moye reported that he had been approached by several families about the possibility of a surf camp through the Recreation Department and asked Asst. Administrator Hanna and Director Page to look into it.

6. New Business -- none

7. Miscellaneous Business

The next meeting of the Recreation Committee will be on Monday, July 13, 2020 at 5pm.

8. Adjournment

Council Member Popson made a motion to adjourn, and Council Member Moye seconded the motion. The meeting was adjourned at 5:25pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



To: Desirée Fragoso
City Administrator

From: Norma Jean Page
Recreation Director

Re: Surf Lesson Update

Wednesday, June 3, 2020 I reached out to the Municipal Association regarding the City's liability insurance coverage contract as it relates to Surfing Lessons. At this time they do not see anything that would exclude general liability claims which arise from this activity. Bethany Pendley, Loss Control Manager for MASC said; "However, as with all hypothetical claims considerations, until we actually receive allegations in a lawsuit, we wouldn't know whether specific exclusions may apply".

Rec staff scheduled meetings with potential Surf Lesson Instructors and have advised them Water Safety Instruction and Lifeguarding Certifications along with CPR and First aid would be required for the position. Anyone that would be helping with Surfing lessons would be required to have Lifeguarding certification to include First aid and CPR.

Some of the requirements and considerations we discussed for Surfing Lessons:

- Ratio of one (1) instructor to three (3) students in the water at any given time.
- At least one (1) lifeguard stationed on the beach during lessons in the event of an emergency or required 1st aid.
- Leashes will be required on all boards
- Lessons to be conducted between 8:00 am and 12:00 noon
- Lessons will last no longer than two (2) hours
- Lessons conducted three (3) days in a row, not on weekends
- Ensure the swimming abilities of students prior to lessons
- Age groups and skill levels will be considered
- Proper rescue and 1st aid equipment will be available on the beach
- Possibility of adult lessons
- Lessons could begin in September and continue throughout the year, weather permitting
- A waiver form will be required specific to surf lessons, developed by the City Attorney



Personnel Committee
9:00am, Tuesday, June 8, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Council Members Moye and Streetman, Mayor Carroll

Staff Present: Administrator Fragoso, HR Officer deGroot

2. Approval of previous meeting's minutes – May 14, 2020

Mayor Carroll made a motion to approve the minutes May 14 meeting, and Council Member Streetman seconded the motion. The minutes passed unanimously.

3. Citizen's Comments – none

4. Old Business

Discussion and consideration of including further funding for a wage and compensation study in the FY21 proposed budget

Administrator Fragoso stated that it has been decades since a wage and compensation study had been completed for the City. She said it is important for a third-party to conduct such a study to ensure that it is all-encompassing and comparative to a city like the Isle of Palms. While MASC may be able to provide some such wage information, a third-party company will have access to more data. HR Officer deGroot added that an outside organization would also be able to provide the City with clear direction on how best to implement any changes they recommend and are adopted by City Council. Administrator Fragoso said a commitment from City Council is needed to implement any proposed changes.

Committee members expressed support of the proposed scope of work provided by HR Officer deGroot. Cost of such a study could cost upwards of \$20,000 and staff is requesting up to \$20,000 be added into the FY21 budget. It is believed the process could take up to six months.

MOTION: Mayor Carroll made a motion to go forward with an RFP to hire a firm to do a wage and compensation analysis not to exceed \$20,000 and to be included in the draft of the FY21 budget in professional services under General Government. Council Member Moye seconded the motion. The motion passed unanimously.

5. **New Business -- none**

6. **Miscellaneous Business**

The next meeting of the Personnel Committee will be on Tuesday, July 7, 2020 at 9am.

7. **Adjournment**

Mayor Carroll made a motion to adjourn, and Council Member Moye seconded the motion. The motion passed unanimously. The meeting was adjourned at 9:25am.

Respectfully submitted,

Nicole DeNeane
City Clerk



REAL PROPERTY COMMITTEE

1:00pm, Wednesday, June 10, 2020

Virtual Meeting via Zoom call due to COVID-19 Pandemic

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

MINUTES

1. Call to order

Present: Council members Buckhannon, Bell, and Popson

Staff Present: Administrator Fragoso, Asst, Administrator Hanna, Attorney Copeland

2. Approval of previous meeting's minutes – May 14, 2020

Council Member Bell made a motion to approve the minutes of the May 14 meeting, and Council Member Popson seconded the motion. The minutes passed unanimously.

3. Citizens' Comments

Administrator Fragoso stated that the Citizens' Comments submitted to the Committee will be posted with the minutes of this meeting after they are approved at the July meeting.

4. Marina Tenant Comments

Administrator Fragoso read Michael Fiem's comments into the record. They will be attached to the minutes after approval.

5. Old business

A. Update on marina dock permitting and rehabilitation project

Administrator Fragoso reported that the City has received permits from OCRM and the Army Corps of Engineers for the marina rehabilitation project. ATM is performing the final review of the technical specifications and the design should be completed by next week. Draft documents needed for the RFP process have been submitted. Regarding financing for the project, Administrator Fragoso said, "We are currently working on the contract documents which would be part of the RFP packet that would be distributed. Therefore, the City would be ready to go out to bid as soon as the budget ratification happens, and construction would be able to begin after Labor Day." The project is anticipated to take 5-6 months to complete.

Regarding the Tidal Wave Watersports dock, Administrator Fragoso reported that the City has received the permit from OCRM and it is now under review by the Army Corps of Engineers, which could take a month or two to complete. She added, "We have been advised by the Corps

that the City must wait until the permit is issued in order to take action to fix the encroachment issue on the floating dock that is encroaching on the 125-foot setback line.” No work will be done on the dock until after the season. City staff is reviewing options for the dock.

Administrator Fragoso added, “You all know that the Corps sent us a letter asking that the jet dock structure that was attached to the outside of the floating dock be removed last summer. The tenant has been instructed to move it out of the way. We have also been asked about whether or not the Corps will, if we should expect any restrictions on the ability for the tenant or any other tenant or any other user to attach, to tie boats to the outside of that floating dock, and that question has been submitted to their navigation office for an official response.”

B. Update on marina restaurant lease proposal

Mr. John Bushnell of the IOP Families Group said that during the past five months they have “had the opportunity to hire architects, structural engineers, and contractors to evaluate the building and potential redesigns in repositioning of the building. So we have preliminary plans and preliminary cost estimates and budgets. Because of the pandemic though we are preparing multiple options in terms of social distancing and how to operate a restaurant safely by allowing for 50% occupancy or outdoor seating.” He is coming before the Committee today to seek clarity of the next steps of the process.

C Update on Public Safety Building rehabilitation project

Administrator Fragoso said the project is on budget and ahead of schedule, with an expected completion date of November 2020. She reviewed the work that is currently in progress. She also reported that the architect is working on several design options for the simpler portico design selected by City Council.

D. Update on Greenbelt Program application for funding for an ADA-compliant beach walkover and observation deck at 42nd Avenue

Administrator Fragoso shared the timeline of the approval process for this project. She said these funds are allocated for the Isle of Palms, so as long as the project meets the guidelines, the project should be approved. Council Member Bell said some residents had expressed concern the observation deck may become an attraction, and Administrator Fragoso said that this project is similar to the walkover and observation deck at 21st Avenue.

6. New Business

A. Discussion of next steps related to the commercial use of the dock currently leased to Tidal Wave Watersports

Council Member Popson expressed concern about the loss of income to the City upon the expiration of the lease with Tidal Wave Watersports in October. He asked about the possibility of discussing a shorter-term lease (two years) with Tidal Wave Watersports while starting the process for an RFP for a longer-term tenant. Council Member Bell said that City Council’s hands are tied until plans for the proposed restaurant are more firm.

Committee members said it is important to consider the comments received from the public during the community meetings held in January about the use of the marina space. Administrator Fragoso said the intention had been to share all of that information at the March City Council meeting which ended up being cancelled due to the COVID-19 virus.

7. Miscellaneous Business

The next meeting of the Real Property Committee will be set at a later date.

8. Executive Session

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

Committee members moved into Executive Session at 1:45pm.

Committee members returned from Executive Session at 3:07pm. No decisions were made.

9. Adjournment

Council Member Bell made a motion to adjourn and Council Member Buckhannon seconded the motion. The meeting was adjourned at 3:08pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



**ATAX Committee Meeting
2:00pm, Tuesday, June 16, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

MINUTES

1. Call to Order

Present: Susan Haynie, Rusty Williamson, Margaret Miller, Julise Spell, Malcolm Burgiss

Staff Present: Asst. Administrator Hanna, Treasurer Suggs

2. Approval of the previous meeting's minutes – February 12, 2020

Ms. Haynie made a motion to approve the minutes of the February 12, 2020 meeting, and Mr. Williamson seconded the motion. The minutes passed unanimously.

3. Citizens' Comments – none received

4. Financial Statements – Treasurer Suggs

Treasurer Suggs stated the total ATAX fund balance is just over \$2M. Three of four quarterly payments for FY20 have been received from the state, totaling \$1.26M. She reviewed the budgeted expenditures and sponsorships for FY20.

4. Old Business

Review and Consideration of FY21 ATAX Budget

Treasurer Suggs reported that due to the effects of COVID-19 they are expecting significant declines in ATAX revenues. She reviewed the planned funding in the FY21 budget, noting a reduced amount of contributions to CVB and the amount of monies the Committee will be using to approve sponsorships next year. Treasurer Suggs pointed out that the FY21 budget assumes a 25% decrease from FY19, but that could change depending on many unknown and unpredictable circumstances.

MOTION: Ms. Haynie made a motion to approve the budget as presented, and Ms. Spell seconded the motion. The motion passed unanimously.

5. New Business

A. Consideration of a sponsorship request from the South Carolina Aquarium in the amount of \$10,000 for the 2020 Turtle Trek 5k sunset beach run to take place on Saturday, October 10th, 2020.

Stephanie Gabosh of the South Carolina Aquarium came before the Committee requesting their sponsorship of the Turtle Trek in October 2020. She said the monies raised from this popular event support the work of the Sea Turtle Care Center. Mr. Williamson asked for the City to be a named sponsor of the event, and Ms. Gabosh agreed that could be done.

MOTION: Ms. Spell made a motion to approve the request, and Mr. Williamson seconded the motion. The motion passed unanimously.

B. Consideration of a sponsorship request from the Carolina Coast Surf Club, Inc. in the amount of \$1,000 for advertising and promotion of tourism through Surfcam, including a link to the City of Isle of Palms website for beach access, parking, and traffic information.

MOTION: Mr. Burgiss made a motion to approve and Ms. Haynie seconded the motion. The motion passed unanimously.

6. Miscellaneous Business

The next meeting of the ATAX Committee will be determined at a later date.

7. Adjournment

Ms. Haynie made a motion to adjourn, and Ms. Miller seconded the motion. The meeting was adjourned at 2:39pm.

Respectfully submitted,

Nicole DeNeane
City Clerk



Planning Commission
3:00pm, Wednesday, June 10, 2020
Virtual Meeting via Zoom call due to COVID-19 Pandemic
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>

MINUTES

1. Call to Order

Present: Marty Brown, Scott Pierce, Lisa Safford, Ron Denton, William Mills, Vince DiGangi, Rick Ferencz, and Douglas Kerr, Director of Planning

2. Welcome new members Scott Pierce and Marty Brown

Mr. Ferencz welcomed new Planning Commission members Scott Pierce and Marty Brown.

3. Citizen's Comments – none

MOTION: Mr. Ferencz made a motion to reorder the agenda to put the discussion of the Comprehensive Plan at the end of the meeting. Mr. DiGangi seconded the motion. The motion passed unanimously.

2. Approval of Previous Meeting's Minutes – May 12, 2020

Mr. Denton made a motion to approve the minutes and Ms. Safford seconded the motion. The minutes were approved unanimously.

3. Report on the status of City reopening

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

4. Old Business

Review Comprehensive Plan

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

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

5. **New Business** – none
6. **Miscellaneous Business**

- A. **Update on drainage planning**

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

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

- B. **Update on MOU with Water & Sewer Commission**

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

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

- C. **Update on short-term rental recommendations**

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

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

7. **Adjournment**

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

Respectfully submitted,

Nicole DeNeane
City Clerk

ORDINANCE 2020-03

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

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

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

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

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

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

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

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

Jimmy Carroll, Mayor

Seal

City Clerk

First Reading:
Public Hearing:
Second Reading:
Ratification:

City of Isle of Palms FY21 Budget Workbook

including FY15-FY19 Actual and FY22-FY25 Forecasts

FINAL

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Police and Beach Service Officers	9-12, 17-18, 19-20, 23-26, 27-30, 31-34, 39-40, 48, 56
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Public Works	13-14, 19-22, 23-26, 27-28, 31-32, 50, 58
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Recreation	15-16, 21-22, 25-26, 27-28, 33-34, 41-42, 51, 59-60
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Marina	43-46, 53, 62

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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.

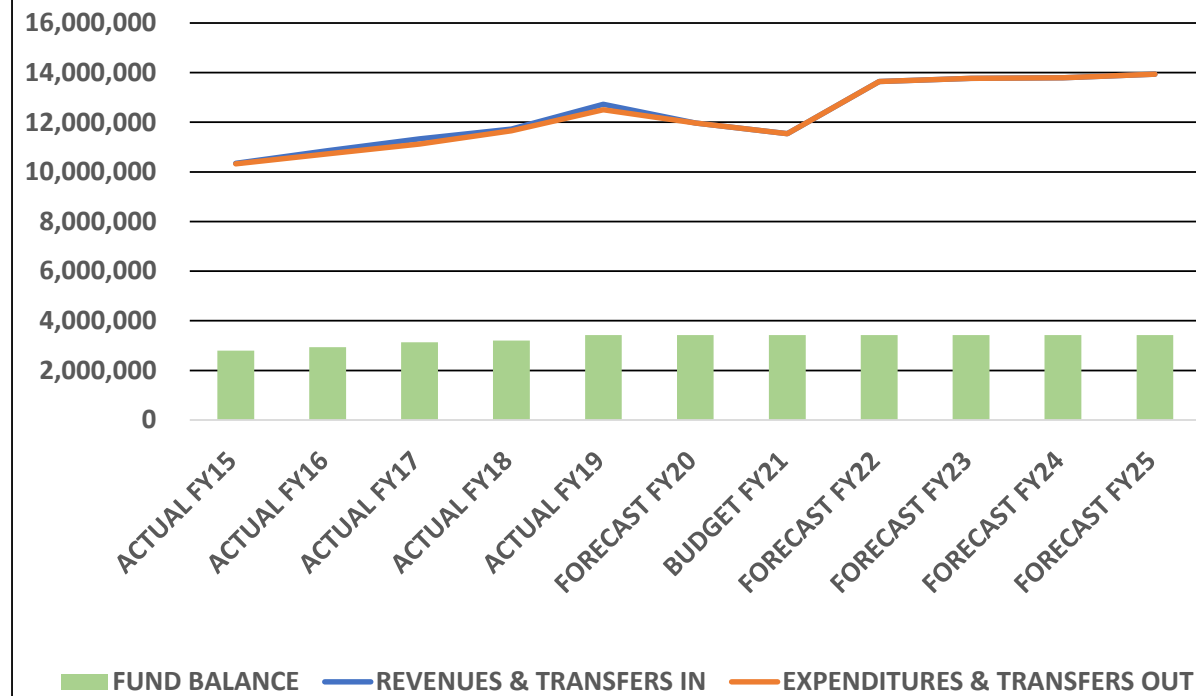
	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	CITY OF ISLE OF PALMS GENERAL FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) 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																		

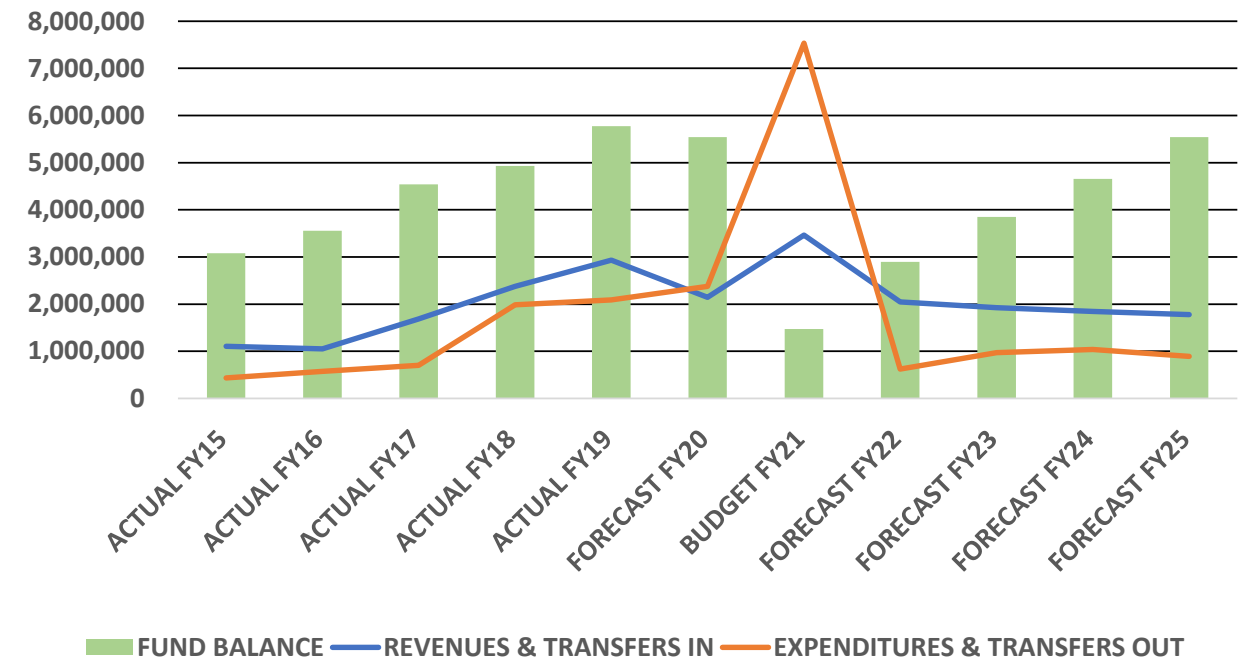
	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	FINAL	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS																
2	Fund Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (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

GENERAL FUND

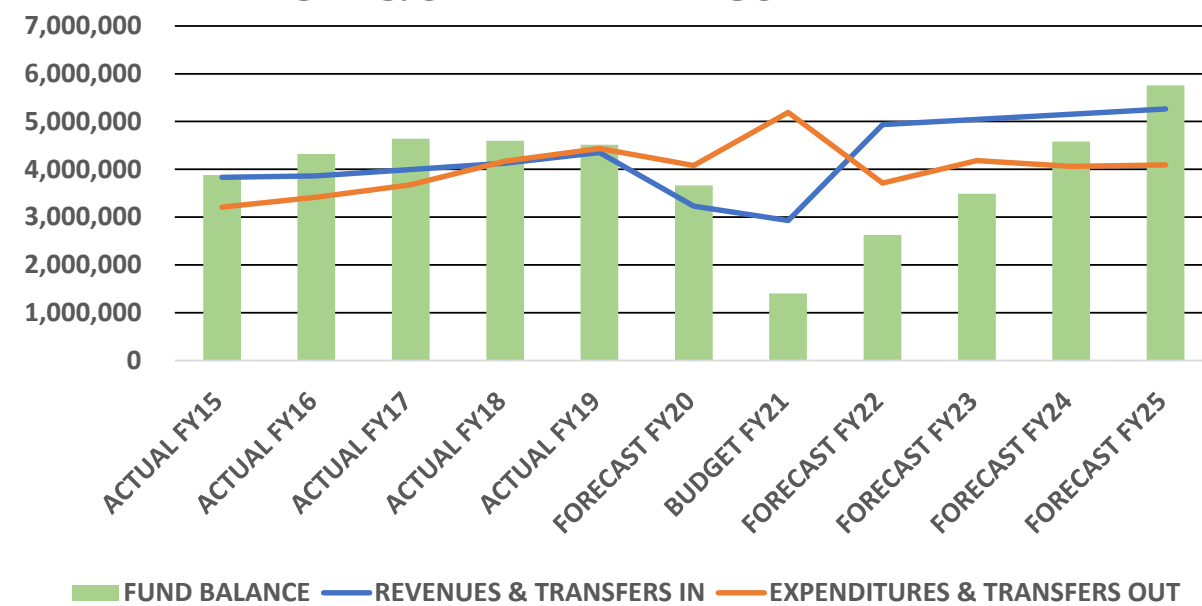


CAPITAL PROJECTS FUND

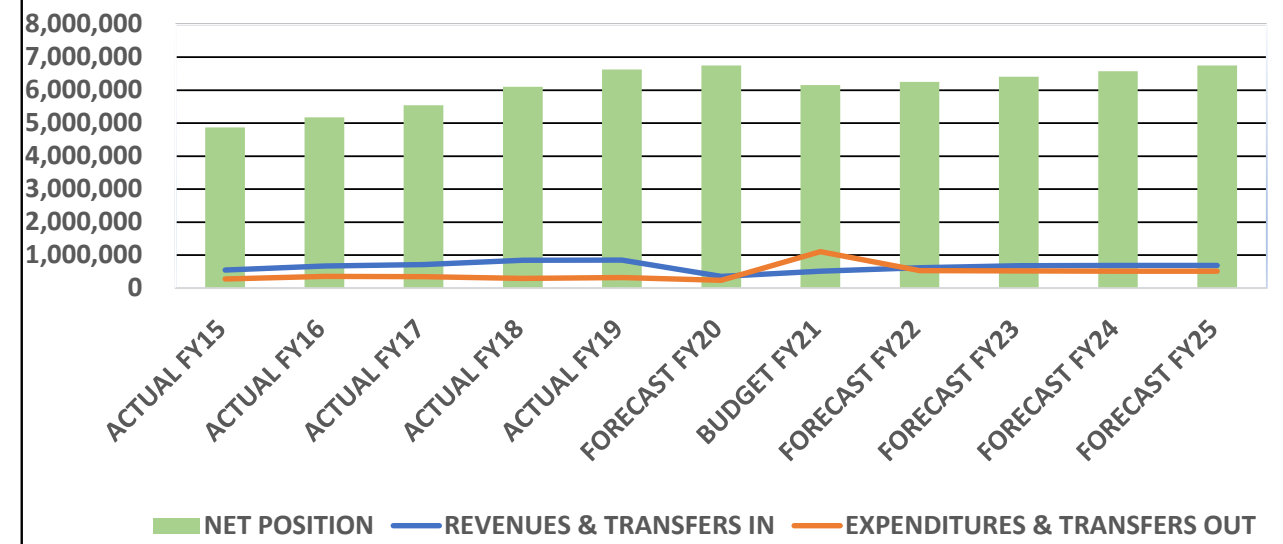


TOURISM FUNDS

MUNI & STATE ATAX + HOSPITALITY TAX



MARINA FUND



	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																		
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 1	CITY OF ISLE OF PALMS GENERAL FUND	
2 5	NOTES	
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

	V	W
110	CITY OF ISLE OF PALMS GENERAL FUND	
	NOTES	
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57	GENERAL GOVERMENT 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	-	
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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
3																		
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%
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%

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

	V	W
116	CITY OF ISLE OF PALMS GENERAL FUND	
2	NOTES	
208	MEDICAL AND LAB	
209	INSURANCE	
210	RENT AND LEASES	Copier and timeclock rental
211	EMPLOYEE TRAINING	Increased budget to cover add'l BS&A training related to online business and short-term rental licenses
212	PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services requested by the Planning Comm (\$3,000), GIS subscription (\$1,800).
213	MISC. & CONTINGENCY EXP	
214		
215		
216		
217	RECREATION	
218	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$3,645 in FY21 and \$7,290 in FY22.
219	OVERTIME WAGES	Reduced budgeted OT as a % of salaries from 4.5% in FY19 to 2% for FY20 based actual. Fy21+ forecast ANNUAL increase is 2.5%.
220	PART-TIME WAGES	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
221	FICA EXPENSE	FICA rate is 7.65%
222	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
223	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
224	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
225	UNEMPLOYMENT COMPENSATION	
226	PRINT AND OFFICE SUPPLIES	
227	MEMBERSHIP AND DUES	
228	MEETINGS AND SEMINARS	
229	VEHICLE, FUEL & OIL	
230	VEHICLE MAINTENANCE	
231	ELECTRIC AND GAS	
232	TELEPHONE/CABLE	
233	WATER AND SEWER	
234	NON-CAPITAL TOOLS & EQUIPMENT	Includes \$1,200 to replace laptop computer
235	MAINT & SERVICE CONTRACTS	Added \$3,000 to maintain aging playground equipment.
236	MACHINE/EQUIPMENT REPAIR	
237	UNIFORMS	
238	CLEANING/SANITARY SUPPLY	
239	MEDICAL AND LAB	
240	INSURANCE	Forecast 2% annual increase each year
241	RENT AND LEASES	Reduced based on actual experience. Includes copier and timeclock rental.
242	EMPLOYEE TRAINING	
243	PROFESSIONAL SERVICES	Annual backflow tests. Increase based on new price.
244	MISC. & CONTINGENCY EXP	
245	5 & UNDER GROUPS	
246	PROGRAMS	
247	SPECIAL ACTIVITES/EVENTS	
248	SUMMER CAMPS	
249	THEME ACTIVITIES	
250	MIDDLE SCHOOL DANCES	
251	ADULT SPORTS	
252	YOUTH SPORTS	
253	KEENAGERS	
254		
255		
256		
257	COURT	
258	SALARIES & WAGES	FY21 Budget includes a 2% pool for wage adjustments. No COLA for FY21. FY22-25 forecasts include a 2.5% pool. Jan 2021 Merit cost is approx \$687 in FY21 and \$1,374 in FY22.
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	
3		
262	RETIREMENT EXPENSE	SCRS employer contribution rates are 15.56% in FY20 and increase 1% per year until 2023
263	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
264	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries. Savings from increase in deductible was offset by increase in experience modifier from 1.04 in 2018 to 1.18 in 2019.
265	PRINT AND OFFICE SUPPLIES	
266	MEMBERSHIP AND DUES	
267	MEETINGS AND SEMINARS	
268	TELEPHONE/CABLE	Phone and internet service
269	NON-CAPITAL TOOLS & EQUIPMENT	
270	MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
271	MACHINE/EQUIPMENT REPAIR	
272	INSURANCE	
273	EMPLOYEE TRAINING	
274	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
275	MISC. & CONTINGENCY	
276		
277		
278		
279	BEACH SERVICE OFFICERS (BSOs)	
280	OVERTIME WAGES	
281	PART-TIME WAGES	Assume same staffing levels as summer 2018.
282	FICA EXPENSE	FICA rate is 7.65%
283	RETIREMENT EXPENSE	
284	GROUP HEALTH INSURANCE	
285	WORKERS COMPENSATION	
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294	TRANSFERS	
295	OPERATING TRANSFERS IN	FY20-FY24 incls transfers in from Tourism funds for BSO wages & fringes, 3 Police Patrol Officers, \$20k of Police summer OT, 1 Police Livability Officer, 5 Firefighters & 50% of Public Wks fuel & temps. The total decreased by 31% from FY19 Budget. FY20-FY24 forecast assumes an approx 3-4% annual increase as these costs are expected to increase over time.
296	OPERATING TRANSFERS OUT	FY21-24 Transfers Out to Capital Projects Fund.
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19																		
	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%
14																		
15	GENERAL GOVERNMENT																	
16	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	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%
23																		
24	POLICE																	
25	20-4440.5017	VEHICLE MAINTENANCE	-	-	-	3,629	-	-	-	-	-	-	-	-	-	-	-	-
26	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	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%
33																		
34	FIRE																	
35	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	20-4540.5017	VEHICLE MAINTENANCE	-	24,199	-	4,897	-	-	-	-	-	-	-	-	-	-	-	-
38	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	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%
46																		
47	PUBLIC WORKS																	
48	20-4640.5017	VEHICLE MAINTENANCE	-	1,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	-	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

	20	
	V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND	
2	NOTES	
3		
5	CAPITAL PROJECTS FUND REVENUES	
6	INTERGOVERNMENT TRANSFERS	
7	GRANT INCOME	FY21 includes a \$5k PARD grant to offset cost of brick walkway at the Rec Dept. FY21 also includes \$295,000 FEMA Flood Mitigation Grant related to Forest rail residence (rebudget from FY20).
8	MISCELLANEOUS REVENUE	
9	INTEREST INCOME	
10	BOND PROCEEDS	Anticipated GO Bond issue in FY21 to fund Phase 3 drainage construction (\$2,900,000). Debt service expense is in the General Fund.
11	MUNICIPAL LEASE PROCEEDS	Purchase ladder truck in FY20 via municipal leases with debt service payments coming from tourism funds.
12		
13		
14		
15	GENERAL GOVERMENT	
16	BANK SERVICE CHARGES	
17	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture, computers, and AV equipment as needed	
18	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
19	PROFESSIONAL SERVICES	City-wide Microsoft Office 365 licensing software (\$18,000)
20	CAPITAL OUTLAY	FY21 rebudget of \$295,000 expense related to Forest Trail residence and fully offset by FEMA Flood Mitigation Grant above. FY21-FY24 forecast amounts are per the 10-year capital plan
21		
22		
23		
24	POLICE	
25	VEHICLE MAINTENANCE	
26	NON-CAPITAL TOOLS & EQUIPMENT	Incls \$4,000 for computer replacements, 3 tasers and taser cartridges (must be discharged twice per year to maintain certification) (\$4,800) and ammunition for shooting range (\$2,000)
27	MAINT & SERVICE CONTRACTS	FY21 budget = \$0 for maint (repair phase). Forecast period uses 2% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Department
28	UNIFORMS	
29		
30	CAPITAL OUTLAY	FY21 incls 1 patrol SUV (\$41,000), repl computer server (\$15,000), new Records Mgt Software (RMS) (\$30,000) and \$1,519,687 for PSB repair. Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
31		
32		
33		
34	FIRE	
35	DEBT SERVICE - PRINCIPAL	
36	DEBT SERVICE - INTEREST	
37	VEHICLE MAINTENANCE	FY19 budget was for repairs to the 95' Ladder. This effort has evolved into a complete reburbishment 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		
45		
46	+102500-17500	
47	PUBLIC WORKS	
48	VEHICLE MAINTENANCE	
49	NON-CAPITAL TOOLS & EQUIPMENT	
50	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.

	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 CONTINGENCI	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 Yr	21%	-41%	148%	335%	9%	-81%			-87%		1567%		-97%	383%	12%	-27%
57																		
58		BUILDING																
59	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	971	4,710	320	-	-	-	-	-	-	-	-	-	-	-	-	-
60	20-4740.5026	MAINT & SERVICE CONTRACTS	-	24,270	-	-	(9)	12,163	-	(9)	3,000	(9,163)	12,163	-	12,163	12,163	12,163	12,163
61	20-4740.5085	CAPITAL OUTLAY	-	-	-	26,191	-	-	-	828	-	-	-	-	-	-	35,000	-
62		SUBTOTAL BUILDING	971	28,979	320	26,191	(9)	12,163	-	819	3,000	(9,163)	12,163	-	12,163	12,163	47,163	12,163
63		% Increase/(Decrease) from Prior Yr	-17%	2884%	-99%	8092%	-100%	-132163%			-32673%		305%				288%	-74%
64																		
65		RECREATION																
66	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,131	23,681	2,201	30,984	28,596	7,000	120	28,596	7,000	-	7,000	-	20,000	20,000	20,000	20,000
67	20-4840.5026	MAINT & SERVICE CONTRACTS	72,229	11,430	22,165	14,236	79,229	50,000	29,947	41,953	30,000	(20,000)	-	(50,000)	-	-	-	-
68	20-4840.5085	CAPITAL OUTLAY	14,412	10,166	97,081	41,288	-	6,000	3,947	-	6,000	-	12,000	6,000	55,500	94,500	89,500	118,500
69		SUBTOTAL RECREATION	87,772	45,278	121,447	86,508	107,825	63,000	34,014	70,549	43,000	(20,000)	19,000	(44,000)	75,500	114,500	109,500	138,500
70		% Increase/(Decrease) from Prior Yr	5%	-48%	168%	-29%	25%	-42%			-60%		-56%		297%	52%	-4%	26%
71																		
72																		
73		TOTAL CAPITAL PROJECTS FUND EXPENDITURES	426,863	510,512	699,286	1,986,413	2,086,624	4,384,217	1,235,266	1,375,797	2,373,746	(2,010,471)	7,535,184	3,150,967	625,468	969,768	1,035,968	889,768
74		% Increase/(Decrease) from Prior Yr	4%	20%	37%	184%	5%	110%			14%		217%		-92%	55%	7%	-14%
75																		
76		NET INCOME BEFORE TRANSFERS	(325,049)	(474,896)	(190,709)	(740,552)	(1,080,469)	(3,172,517)	(317,370)	(865,897)	(1,445,479)	1,727,038	(4,255,184)	(1,082,667)	(541,468)	(881,568)	(943,358)	(792,528)
77																		
78		TRANSFERS																
79	20-3900.4901	OPERATING TRANSFERS IN	1,005,244	1,015,442	1,176,837	1,127,848	1,924,450	1,137,284	-	1,924,450	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
82																		
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
84																		
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

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

23																		
	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
3																		
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																	
6	30-3450.4105	ACCOM. FEE REVENUE	1,010,882	967,728	969,974	1,069,429	1,042,551	1,074,290	592,247	1,044,453	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%
13																		
14	GENERAL GOVERNMENT																	
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	72,000	62,000	64,000	68,000	72,000	82,000	-	72,000	82,000	-	84,000	2,000	84,000	84,000	-	-
16	30-4120.5011	DEBT SERVICE - INTEREST	19,321	10,080	9,038	7,963	6,821	5,611	2,806	6,216	5,611	(0)	4,234	(1,378)	2,822	1,411	-	-
17	30-4120.5013	BANK SERVICE CHARGES	54	90	75	20	-	-	-	-	-	-	-	-	-	-	-	-
18	30-4120.5020	ELECTRIC AND GAS	288	189	404	388	317	400	228	335	400	-	400	-	400	400	400	401
19	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	30-4120.5026	MAINT & SERVICE CONTRACTS	25,601	21,842	15,422	12,672	9,425	26,500	13,620	23,020	8,500	(18,000)	26,500	-	26,500	26,500	26,500	26,500
21	30-4120.5054	STREET SIGNS	-	-	14,516	23,133	23,306	15,000	3,483	9,525	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
22	30-4120.5061	ADVERTISING	5,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	30-4120.5065	PROFESSIONAL SERVICES	39,347	472	510	383	-	10,560	-	-	560	(10,000)	10,560	-	560	560	560	560
24	30-4120.5079	MISCELLANEOUS	9,432	15,041	16,190	15,746	9,967	16,000	9,926	9,659	11,000	(5,000)	16,000	-	16,000	16,000	16,000	16,000
25	30-4120.5085	CAPITAL OUTLAY	-	11,797	19,969	-	-	-	-	-	-	-	-	-	-	-	-	-
26	SUBTOTAL GENERAL GOVT		175,187	121,510	140,124	128,304	121,835	156,071	30,063	120,755	113,071	(43,000)	156,694	622	145,282	143,871	58,460	58,461
27	% Increase/(Decrease) from Prior Y		37%	-31%	15%	-8%	-5%	28%			-7%		39%		-7%	-1%	-59%	0%
29	POLICE																	
30	30-4420.5021	TELEPHONE/CABLE	-	-	454	5,006	4,848	6,000	3,623	5,678	6,000	-	6,000	-	6,000	6,000	6,000	6,000
31	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	11,356	25,714	25,909	10,880	3,614	4,000	3,993	315	4,000	-	4,000	-	4,000	4,000	4,000	4,000
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	691	11,000	6,933	5,784	11,000	-	11,000	-	11,000	11,000	11,000	11,000
33	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5067	CONTRACTED SERVICES	15,333	11,203	12,285	19,310	21,330	30,000	10,070	21,210	15,000	(15,000)	10,000	(20,000)	10,000	10,000	10,000	10,000
35	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
36	30-4420.5085	CAPITAL OUTLAY	30,315	121,945	127,292	64,058	60,405	588,000	109,216	76,786	371,980	(216,020)	216,020	(371,980)	34,800	43,800	36,200	42,400
37	SUBTOTAL POLICE		57,003	158,862	165,940	99,253	102,796	639,000	133,835	121,682	407,980	(231,020)	247,020	(391,980)	65,800	74,800	67,200	73,400
38	% Increase/(Decrease) from Prior Y		-5%	179%	4%	-40%	4%	522%			297%		-39%		-73%	14%	-10%	9%
40	FIRE																	
41	30-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	10,657	-	14,334	-	-	9,069	-	-	-	-	-	-	-	-
44	30-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	14	20,974	-	-	20,974	-	-	-	-	-	-	-	-
45	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
46	30-4520.5085	CAPITAL OUTLAY	24,914	95,426	46,905	-	-	535,000	71,414	49,549	318,980	(216,020)	216,020	(318,980)	66,400	39,600	18,800	8,800
47	SUBTOTAL FIRE		24,914	95,426	57,562	14	47,216	535,000	71,414	91,501	318,980	(216,020)	216,020	(318,980)	66,400	39,600	18,800	8,800
48	% Increase/(Decrease) from Prior Y		412%	283%	-40%	-100%	326883%	1033%			576%		-32%		-69%	-40%	-53%	-53%
50	PUBLIC WORKS																	
51	30-4620.5026	MAINT & SERVICE CONTRACTS	10,147	17,456	27,244	20,021	50,945	29,000	7,892	48,329	15,000	(14,000)	29,000	-	29,000	29,000	29,000	29,000
52	30-4620.5054	STREET SIGNS	2,850	3,042	5,207	1,834	93	5,000	1,362	205	3,000	(2,000)	3,000	(2,000)	5,000	5,000	5,000	5,000
53	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5067	CONTRACTED SERVICES	52,106	50,091	56,706	54,769	-	-	-	-	-	-	-	-	-	-	-	-
56	30-4620.5079	MISCELLANEOUS	-	5,500	5,890	5,974	2,350	-	-	2,350	-	-	-	-	-	-	-	-

24

	V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND	
	NOTES	
2		
3		
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES	
6	ACCOM. FEE REVENUE	Forecast estimate of 2% annual increase in tourism revenues. Added revenue from the new Wild Dunes hotel in FY22. 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		
14	GENERAL GOVERNMENT	
15	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
17	BANK SERVICE CHARGES	
18	ELECTRIC AND GAS	
19	NON-CAPITAL TOOLS & EQUIPMENT	
20	MAINT & SERVICE CONTRACTS	Provision to trim roadside palm trees (\$8,500) and install or refinish approx 3 streetprint crosswalks @ \$6000 each
21	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
22	ADVERTISING	
23	PROFESSIONAL SERVICES	DHEC water sampling costs. FY20 includes \$10,000 to address a project to link bike and pedestrian pathways.
24	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY	
26		
27		
29	POLICE	
30	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed
31	NON-CAPITAL TOOLS & EQUIPMENT	1 fully ruggedized mobile data terminal
32	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES	
34	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance. Reduced budget \$20K in FY21. Will increase transfer to Gen Fund & Police OT budget so where possible, City Officers can provide the add'l coverage on an OT basis.
35		
36	CAPITAL OUTLAY	FY21 incls PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		
40	FIRE	
41	DEBT SERVICE - PRINCIPAL	
42	DEBT SERVICE - INTEREST	
43	NON-CAPITAL TOOLS & EQUIPMENT	
44	MAINT & SERVICE CONTRACTS	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
45		
46	CAPITAL OUTLAY	FY21 incls PSB repair cost (\$216,020). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
47		
48		
50	PUBLIC WORKS	
51	MAINT & SERVICE CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500).
52	STREET SIGNS	Covers information signs in Front Beach and Beach Path areas
53	RENT AND LEASES	
54	PROFESSIONAL SERVICES	
55	CONTRACTED SERVICES	
56	MISCELLANEOUS	Provision for pooper scooper supplies moved to Police Dept Animal Control

	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
3																		
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

26		
	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 incls \$500k rebudget of high impact projs (engineering & design substantially complete in FY20, but construction not likely until FY21). Includes annual ditch maintenance in FY22-25. FY21 ditch maintenance in Hosp Tax Fund. FY23-25 includes 2
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62	RECREATION	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS	
65	CAPITAL OUTLAY	Forecast period annual amts = 20% of 10 Yr Cap Plan totals
66		
67		
68		
69	FRONT BEACH AND PARKING MANAGEMENT	
70	PRINT AND OFFICE SUPPLIES	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800). Repl kiosk covers in FY21 and FY24 (\$3,500)
71	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS	Landscape lighting in Front Beach area
73	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER	Irrigation
75	NON-CAPITAL TOOLS & EQUIPMENT Provision for surveillance camera replacements if needed	
76	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
77	MACHINE/EQUIPMENT REPAIR	Annual Parkeon maintenance contract for 18 kiosks
78	UNIFORMS BSO uniforms	
79	STREET SIGNS Replace beach and/or parking signs as needed	
80	INSURANCE Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area	
81	PROFESSIONAL SERVICES Includes all T2 Parking Enforcement program fees, including residential parking permit mgt (\$33,500) + amored car service for kiosk collections (\$1500) + Front Beach brick engraving (\$3,000)	
82	CONTRACTED SERVICES Beach recycling collection per contract	
83	MISCELLANEOUS Provision for unanticipated costs. Covers all parking and front beach maintenance.	
84	CAPITAL OUTLAY	FY23-25 Replace sections of white fencing in Front Beach area as needed. FY23 - Rehab Breach Inlet boat ramp and replace gate for an estimated cost of \$60,000. \$10k for public art in FY23
85		
86		
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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		

27																		
	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
3																		
5		HOSPITALITY TAX FUND REVENUES																
6	35-3450.4108	HOSPITALITY TAX	686,537	694,205	746,402	785,452	794,303	811,640	461,840	826,568	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																		

	28	
	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
	NOTES	
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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	
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12	GENERAL GOVERNMENT	
13	DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14	DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15		
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17		
18	POLICE	
19	NON-CAPITAL TOOLS & EQUIPMENT	Body camera equipment replacements as needed
20	PROFESSIONAL SERVICES	
21	CAPITAL OUTLAY	FY21 incls repl of Beach ATV + plow attachment (\$20k), 1 beach svc pickup truck (\$30,000), 1 License Plate Reader (LPR) for new island wide paid parking enforcement (\$50,000)and repl ticket writer equipment for parking enforcement (\$5k). Forecast per
22		
23		
24		
25	FIRE	
26	NON-CAPITAL TOOLS & EQUIPMENT	Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000). Add \$5k in FY21. Bunker gear is washed more often due to better understanding of carcinogen contamination which shortens the life of the bunker gear.
27	CAPITAL OUTLAY	FY21 incls \$10,000 to repl "jaws of life" equip and \$75,000 for 25% 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.
28		
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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 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
35	DRAINAGE	FY21 includes annual ditch maintenance
36		
37		
38		
39	BUILDING	
40	PRINT AND OFFICE SUPPLIES	
41	BANK SERVICE CHARGES	
42		
43		
44		
45	RECREATION	
46	CAPITAL OUTLAY	Forecast period annual amts = 10% of 10 Yr Capital Plan totals.
47	SPECIAL ACTIVITIES	Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).
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29																		
	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
3																		
51		FRONT BEACH AND PARKING MANAGEMENT																
52	35-5620.5085	CAPITAL OUTLAY	6,750	2,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53		SUBTOTAL FR BEACH/PKG MGT	6,750	2,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		% Increase/(Decrease) from Prior Year		-66%	-100%													
55																		
56		TOTAL HOSPITALITY TAX FUND EXPENDITURES	366,083	308,069	237,220	327,095	360,878	746,694	290,487	352,423	413,292	(333,402)	1,057,670	310,976	551,156	575,518	574,411	557,991
57		% Increase/(Decrease) from Prior Y	-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

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1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
2	NOTES	
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51	FRONT BEACH AND PARKING MANAGEMENT	
52	CAPITAL OUTLAY	
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61	TRANSFERS	
62	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
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	31																	
	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																
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/ (DECREASE) IN	BUDGET	INCREASE/ (DECREASE) IN	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY15	FY16	FY17	FY18	FY19	FY20	3/31/2020	2019	FY20	FY20 BUD REV	FY21	FY21 BUD	FY22	FY23	FY24	FY25
3																		
5		STATE ACCOMMODATIONS TAX FUND REVENUES																
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,111,010	1,129,474	1,168,660	1,205,838	1,298,212	1,271,020	761,856	1,332,249	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%
13																		
14		GENERAL GOVERNMENT																
15	50-4120.5013	BANK SERVICE CHARGES	39	90	75	34	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	515	237	407	740	259	600	259	440	600	-	600	-	600	600	600	600
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	3,233	-	-	1,917	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
18	50-4120.5061	ADVERTISING	3,000	3,500	5,895	795	-	10,000	-	-	-	(10,000)	-	(10,000)	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	39,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	26,274	19,768	38,479	46,436	53,493	85,000	36,605	64,988	45,000	(40,000)	42,500	(42,500)	85,000	85,000	85,000	85,000
21	50-4120.5079	MISCELLANEOUS	650	1,639	212	114	-	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	4,904	-	6,076	4,084	-	5,000	35	35	5,000	-	-	(5,000)	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	537,735	545,944	566,446	579,048	623,679	613,100	283,685	368,639	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%
26																		
27		POLICE																
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	5,712	911	1,823	4,868	5,730	7,100	-	5,730	7,100	-	7,100	-	7,100	7,100	7,100	7,100
29	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	4,750	-	-	-	-	-	-	-	-	-	-	-
30	50-4420.5065	PROFESSIONAL SERVICES	-	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
32	50-4420.5085	CAPITAL OUTLAY	17,056	-	36,386	44,417	93,523	618,000	107,616	82,811	371,980	(246,020)	307,020	(310,980)	34,800	43,800	36,200	42,400
33		SUBTOTAL POLICE	22,768	2,611	38,208	49,285	115,911	625,100	107,616	100,449	379,080	(246,020)	314,120	(310,980)	41,900	50,900	43,300	49,500
34		% Increase/(Decrease) from Prior Y	-55%	-89%	1363%	29%	135%	439%				227%	-17%		-87%	21%	-15%	14%
35																		
36		FIRE																
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	70,756	84,296	-	91,915	21,159	78,073	7,317	79,502	80,957	82,439	83,947
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	33,980	-	-	-	(33,980)	13,841	(20,139)	12,413	10,958	9,476	7,967
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	2,550	2,743	19,644	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	31,464	-	-	19,352	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	-	-	11,908	-	-	11,908	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	25,339	88,563	101,358	55,587	24,219	676,000	47,875	27,632	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%
45																		

	32	
	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
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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 amd 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 amd FY21 due to Covid19.
8	MISCELLANEOUS INCOME	
9	SALE OF ASSETS	
10	INTEREST INCOME	
11		
12		
13		
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	Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (\$35,000). For FY21 reduce Committee provision to \$25k & no Fireworks show July 2020 due to Covid19.
21	MISCELLANEOUS	
22	CAPITAL OUTLAY	
23	TOURISM PROMOTION EXP	SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo & IOP website maint. FY20 and FY21 expense impacted by declining State Atax revenues due to COVID 19
24		
25		
26		
27	POLICE	
28	NON-CAPITAL TOOLS & EQUIPMENT	Body armor as needed
29	MAINT & SERVICE CONTRACTS	FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
30	PROFESSIONAL SERVICES	
31		
32	CAPITAL OUTLAY	FY21 incls repl of 1 patrol SUVs (\$41,000), 1 license plate reader (LPR) for island-wide parking enforcement (\$50,000) and PSB repair cost (\$216,020). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
33		
34		
35		
36	FIRE	
37	DEBT SERVICE - PRINCIPAL	Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST	Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	FY19 includes Hill maint priorities. Assume most of these will become part of the PSB renovation included in FY20
41		
42	CAPITAL OUTLAY	FY21 incls repl (1) personal watercraft (\$14,000), replace (1) ATV (\$18,000), 25% of 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.
43		
44		
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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 STATE ACCOMMODATIONS TAX FUND																
2	GL Number	Description	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
46	PUBLIC WORKS																	
47	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	28,750	-	-	28,750	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	5,796	5,790	12,768	13,889	3,972	7,500	4,110	538	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	64,667	23,994	-	4,661	199,605	37,500	8,010	50,850	37,500	-	40,000	2,500	3,000	41,000	62,600	9,600
51	SUBTOTAL PUBLIC WORKS		70,463	29,784	12,768	18,550	232,326	45,000	12,120	80,137	45,000	-	47,500	2,500	10,500	48,500	70,100	17,100
52	% Increase/(Decrease) from Prior Y		4%	-58%	-57%	45%	1152%	-81%			-81%		6%		-78%	362%	45%	-76%
53																		
54	RECREATION																	
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	30,237	-	-	30,237	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	-	-	17,191	39,109	(5,804)	10,000	4,114	(5,804)	5,000	(5,000)	5,000	(5,000)	22,200	37,800	35,800	47,400
58	50-4830.5092	SPECIAL ACTIVITIES	33,586	42,469	50,889	45,564	13,050	16,000	8,105	12,945	9,000	(7,000)	12,000	(4,000)	16,000	16,000	16,000	16,000
59	SUBTOTAL RECREATION		33,586	42,469	68,080	85,946	37,483	26,000	12,219	37,378	14,000	(12,000)	17,000	(9,000)	38,200	53,800	51,800	63,400
60	% Increase/(Decrease) from Prior Y		-18%	26%	60%	26%	-56%	-31%			-63%		21%		125%	41%	-4%	22%
61																		
62	FRONT BEACH AND FRONT BEACH RESTROOMS																	
63	50-5620.5020	ELECTRIC AND GAS	755	524	569	641	492	700	494	474	700	-	700	-	700	700	700	700
64	50-5620.5022	WATER AND SEWER	15,405	13,868	11,496	9,321	9,642	15,000	7,089	10,969	12,000	(3,000)	12,000	(3,000)	15,000	15,000	15,000	15,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	5,985	8,280	52,059	4,917	3,041	20,000	784	2,432	5,000	(15,000)	20,000	-	20,000	20,000	20,000	20,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	6,656	6,421	7,648	5,656	7,527	7,500	4,560	7,811	6,000	(1,500)	7,500	-	7,500	7,500	7,500	7,500
67	50-5620.5062	INSURANCE	1,765	3,248	3,688	5,003	5,912	6,000	6,235	5,641	6,000	-	7,000	1,000	7,140	7,283	7,428	7,577
68	50-5620.5065	PROFESSIONAL SERVICES	70	70	70	70	80	80	80	80	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	126,454	127,607	141,041	115,853	129,715	150,000	88,222	138,794	100,000	(50,000)	145,000	(5,000)	145,000	145,000	145,000	145,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	13,646	-	32,021	4,226	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	-	-	-	388,348	57,410	-	-	-	-	-	-	-	-	-	-	105,000
73	SUBTOTAL FR BEACH RESTRMS		170,737	160,018	248,592	534,035	213,819	199,280	107,464	166,202	129,780	(69,500)	192,280	(7,000)	195,420	195,563	195,708	300,857
74	% Increase/(Decrease) from Prior Y		10%	-6%	55%	115%	-60%	-7%			-39%		48%		2%	0%	0%	54%
75																		
76	TOTAL STATE ATAX FUND EXPENDITURES		938,369	897,174	1,089,338	1,396,215	1,344,560	2,391,816	692,173	877,270	1,463,396	(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

	V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND	
	NOTES	
2		
3		
46	PUBLIC WORKS	
47	MAINT & SERVICE CONTRACTS	
48	PROFESSIONAL SERVICES	
49	MISCELLANEOUS	Annual provision for beach trash cans. Prior to FY20, this line included pooper scooper expenses that are now included in Police Dept Animal Control in the Muni Atax fund.
50	CAPITAL OUTLAY	FY21 incls 1/3 cost to replace 2003 Mack Flatbed (\$40,000). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
51		
52		
53		
54	RECREATION	
55	NON-CAPITAL TOOLS & EQUIPMENT	
56		
57	CAPITAL OUTLAY	FY21 incls replacement of playground equipment and/or scoreboards if needed, Forecast period annual amts = 20% of 10 Yr Cap Plan totals
58	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19
59		
60		
61		
62	FRONT BEACH AND FRONT BEACH RESTROOMS	
63	ELECTRIC AND GAS	
64	WATER AND SEWER	Includes outside showers
65	MAINT & SERVICE CONTRACTS	Maintained higher budget despite lower YTD expense. Increased provision reflects goal to maintain current good condition of the renovated facility.
66	CLEANING/SANITARY SUPPLY	Supplies for front beach restrooms
67	INSURANCE	
68	PROFESSIONAL SERVICES	Backflow tests
69	CONTRACTED SERVICES	Includes \$60k for year-round 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.
73		
74		
75		
76		
77		
78		
79		
80		
81	TRANSFERS	
82	OPERATING TRANSFERS IN	
83	OPERATING TRANSFERS OUT	FY20-FY24 incls xfers to Gen Fund for 1-3 firefighters, 1 police officer and 50% of BSOs. FY21-FY24 also includes \$216,450 (75%) of annual debt svc on Marina dock bond. FY22-25 incls \$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
3																		
5	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																	-
6	55-3450.4028	DONATIONS OF CASH	847,004	126,434	230,550	5,033,265	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3450.4111	GRANT REVENUE	-	-	-	6,891,939	-	-	-	-	-	-	-	-	-	-	-	-
8	55-3500.4505	INTEREST	63	23	13,092	51,555	1,800	-	-	-	-	-	-	-	-	-	-	-
9	57-3500.4505	INTEREST INCOME	1,004	1,811	3,042	3,231	-	-	-	-	-	-	-	-	-	-	-	-
10	58-3450.4105	BEACH PRESERVATION FEE	425,226	966,152	969,974	1,069,429	1,042,551	1,074,290	592,247	1,044,453	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
14																		
15	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																	
16	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5013	BANK SERVICE CHARGES	57	41	115	112	24	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5026	MAINT & SERVICE CONTRACTS	757	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5065	PROFESSIONAL SERVICES	30,435	126,416	7,508	4,914	-	-	-	-	-	-	-	-	-	-	-	-
21	55-4120.5087	BEACH NOURISHMENT	1,015,817	-	236,019	13,876,199	21,213	-	-	(14,824)	-	-	-	-	-	-	-	-
22	57-4120.5065	PROFESSIONAL SERVICES	55,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5013	BANK SERVICE CHARGES	-	341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	58-4120.5026	MAINT & SERVICE CONTRACTS	-	-	5,512	-	21,457	25,000	-	4,847	25,000	-	25,000	-	25,000	25,000	25,000	25,000
25	58-4120.5065	PROFESSIONAL SERVICES	-	83,553	51,579	-	21,189	344,142	10,893	29,883	25,000	(319,142)	149,394	(194,748)	35,000	75,252	760,000	60,000
26	58-4120.5085	CAPITAL OUTLAY	-	-	7,450	275,000	-	115,000	-	(4,847)	-	(115,000)	120,000	5,000	115,000	115,000	130,000	130,000
27	58-4120.5087	BEACH NOURISHMENT	-	-	-	-	52,732	-	-	52,732	-	-	-	-	-	-	-	-
28		TOTAL EXPENDITURES	1,102,390	210,351	308,182	14,156,226	116,615	484,142	10,893	67,791	50,000	(434,142)	294,394	(189,748)	175,000	215,252	915,000	215,000
29																		
30	NET INCOME BEFORE TRANSFERS		170,907	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	818,823	203,475	538,106	(77,242)	1,053,964	1,039,709	366,548	1,093,742
31																		
32	TRANSFERS																	
33	55-3900.4901	OPERATING TRANSFERS IN	200,000	-	-	2,150,707	-	-	-	-	-	-	-	-	-	-	-	-
34	55-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	(226,803)	-	-	(226,803)	-	-	-	-	-	-	-	-
35	57-3900.4901	OPERATING TRANSFERS IN	154,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	57-3900.5901	OPERATING TRANSFERS OUT	(200,000)	-	-	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-
37	58-3900.4901	OPERATING TRANSFERS IN/(OUT)	-	-	-	(1,747,068)	226,803	-	-	226,803	-	-	-	-	-	-	-	-
38		NET TRANSFERS IN/(OUT)	154,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39																		
40	NET INCOME AFTER TRANSFERS		325,028	884,131	916,678	(1,082,938)	1,081,113	615,348	617,059	1,143,935	818,823	203,475	538,106	(77,242)	1,053,964	1,039,709	366,548	1,093,742
41																		
42	ENDING FUND BALANCE		820,783	1,704,914	2,621,592	1,538,654	2,619,767	3,235,115			3,438,591		3,976,697		5,030,661	6,070,370	6,436,918	7,530,660

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

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	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
3																		
4																		
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

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

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	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%						
57																		
58	FEDERAL & STATE NARCOTICS EXPENDITURES																	
59	61-4320.5013	BANK SERVICE CHARGES	39	41	46	12	-	-	-	-	-	-	-	-	-	-	-	-
60	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	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%						
69																		
70	FED & STATE NARCOTICS NET INC		(76)	(12,117)	(1,052)	(10,111)	1,244	-	(4,386)	(4,773)	(4,386)	(4,386)	-	-	-	-	-	-
71																		
72	ENDING FUND BALANCE		26,421	14,305	13,253	3,141	4,386	4,386			(0)		(0)		-	-	-	-
73																		
74																		
75	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%		
80																		
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%						
91																		
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
93																		
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)
96																		
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
98																		
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

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
2	NOTES	
3		
51	FEDERAL & STATE NARCOTICS REVENUES	
52	INTEREST	
53	SALE OF ASSETS	
54	INTEREST	
55		
56		
57		
58	FEDERAL & STATE NARCOTICS EXPENDITURES	
59	BANK SERVICE CHARGES	
60	NON-CAPITAL TOOLS & EQUIPMENT	
61	UNIFORMS	
62	MISCELLANEOUS	
63	BANK SERVICE CHARGES	
64		
65	UNIFORMS	
66	MISCELLANEOUS	
67		
68		
69		
70		
71		
72		
73		
74		
75	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		
90		
91		
92		
93		
94		
95	OPERATING TRANSFERS OUT	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
96		
97		
98		
99		

	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
3																		
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

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
	NOTES	
2		
3		
100		
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		
119		
120		
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	43 FINAL	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET																
2			ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY20	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25
3																		
5		MARINA REVENUES																
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	-	-	15,792	(15,791)	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	690	1,607	3,433	8,993	15,102	13,650	7,896	13,546	10,000	(3,650)	13,500	(150)	14,175	14,884	15,628	16,409
9	90-3600.4610	MARINA STORE LEASE INCOME	74,160	73,420	74,292	76,064	77,840	78,397	58,743	77,974	65,153	(13,244)	79,965	1,568	81,564	83,196	84,859	86,557
10	90-3600.4620	MARINA OPERATIONS LEASE 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																		

	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		
47		

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	U
1	45 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
3																		
48		MARINA RESTAURANT																
49	90-6520.5026	MAINT & SERVICE CONTRACTS	200	-	14,586	350	440	-	339	440	-	-	-	-	-	-	-	-
50	90-6520.5030	DEPRECIATION	6,467	6,467	5,858	5,250	5,250	5,250	4,352	5,250	5,250	-	5,250	-	5,250	5,250	5,250	5,250
51	90-6520.5062	INSURANCE	12,777	-	-	13,845	15,003	15,000	17,127	15,003	15,000	-	18,400	3,400	18,768	19,143	19,526	19,917
52	90-6520.5065	PROFESSIONAL SERVICES	220	175	35	175	200	200	200	200	200	-	200	-	200	200	200	201
53	90-6520.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		SUBTOTAL	19,664	6,642	20,479	19,620	20,893	20,450	22,018	20,893	20,450	-	23,850	3,400	24,218	24,593	24,976	25,368
55		% Increase/(Decrease) from Prior Yr	-12%	-66%	208%	-4%	6%	-2%			-2%		17%		2%	2%	2%	2%
56																		
57		MARINA WATERSPORTS																
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	1,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	90-6820.5030	DEPRECIATION	28,456	28,456	23,576	23,576	-	-	17,349	-	-	-	-	-	-	-	-	-
60	90-6820.5062	INSURANCE	-	-	-	-	-	-	-	-	-	-	7,200	7,200	7,344	7,491	7,641	7,794
61		SUBTOTAL	28,456	29,863	23,576	23,576	-	-	17,349	-	-	-	7,200	7,200	7,344	7,491	7,641	7,794
62		% Increase/(Decrease) from Prior Yr		5%	-21%		-100%								2%	2%	2%	2%
63																		
64		TOTAL MARINA EXPENSES	278,580	358,038	342,920	290,628	318,510	399,223	266,132	352,912	237,040	(162,183)	1,105,203	705,980	526,429	521,432	516,202	510,730
65		% Increase/(Decrease) from Prior Yr	-20%	29%	-4%	-15%	10%	25%			-26%		366%		-52%	-1%	-1%	-1%
66																		
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)
68																		
69		TRANSFERS																
70	90-3900.4901	OPERATING TRANSFERS IN	156,426	268,000	282,425	436,176	417,913	73,500	-	417,913	73,500	-	216,450	142,950	266,450	266,450	266,450	266,450
71																		
72		NET INCOME AFTER TRANSFERS	270,313	307,986	368,072	553,904	530,991	104,353	(17,341)	496,992	117,746	13,393	(591,507)	(695,860)	93,617	155,112	166,990	179,265
73																		
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
76																		
77		Source of Transfer In	State Atax	SAtax (\$234k)	SAtax (\$237k)	State Atax		SAtax (\$229k)			SAtax (\$229k)		State Atax		State Atax	State Atax	State Atax	State Atax
78				Htax (\$34k)	Htax (\$45k)			Htax (\$207k)			Htax (\$207k)							
79																		
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
91																		
92		NOTE: The forecast does contemplate a reduction in the revenue stream from the Marina restaurant beginning in FY21, but not any capital improvements to the restaurant building.																

	46	V	W
1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET		
2	NOTES		
3			
48	MARINA RESTAURANT		
49	MAINT & SERVICE CONTRACTS	FY19 budget included annual termite inspection. All marina maintenance moved to line 20 for FY20-FY24.	
50	DEPRECIATION		
51	INSURANCE	Portion of dock insurance attributable to restaurant docks. Forecast 2% annual increase for FY21-FY24	
52	PROFESSIONAL SERVICES	Backflow test	
53	MISCELLANEOUS		
54			
55			
56			
57	MARINA WATERSPORTS		
58	MAINT & SERVICE CONTRACTS		
59	DEPRECIATION	FY13 &FY14 Watersports dock improvements fully depreciated in FY18	
60	INSURANCE	Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.	
61			
62			
63			
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65			
66			
67			
68			
69	TRANSFERS		
70	OPERATING TRANSFERS IN	Incls transfers to Marina from State Atax Fund (75%) of total P&I payments on bond for docks in FY21 - FY24. Also xfers in of \$50,000 fr State Atax for maint (FY22-25).	
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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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
9	General Government											
10												
11	Capital Purchases											
12	Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000			295,000							295,000
13												
14		295,000		-	295,000	-	-	-	-	-	-	295,000
15												
16	Facilities Maintenance											
17	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
18												
19		12,163		-	12,163	-	-	-	-	-	-	12,163
20												
21	Assign Fund Balance for City-wide Maintenance											
22												
23	Grand Total General Government	307,163		-	307,163	-	-	-	-	-	-	307,163
24												
25												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FINAL											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision for PSB in FY21 since repair will be in progress.											-
42												
43												
44												
45	Grand Total Police Department	2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,233,727
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
49	Fire Department											
50												
51	Capital Purchases											
52	Replace Pumper Truck purchased 5/20/03 (cost to refurb - no debt issued)	300,000			150,000		75,000	75,000				300,000
53	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											
	Building maintenance contingency to proactively address issues as needed -											
	calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split	49,076			49,076							49,076
63	50/50 Police/Fire. Fire Sta 2 ONLY in FY21											
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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											
	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.	12,607			12,607							12,607
80												
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
95	Building Department											
96												
97	Capital Purchases											
98												
99	Facilities Maintenance											
100	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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	Building maintenance contingency to proactively address issues as needed - initially calculated as 1% of insured value for Front Beach facilities incl Restroom (\$8,224), but add'l funds were added to ensure a high level of maintenance in the renovated restroom	20,000						20,000				20,000
126												
127	Assign Fund Balance for Future Expenditures											
128	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8										Build Fund		
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												
146												
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	Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.	54,003									54,003	54,003
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
9		General Government											
10													
11		Audio Visual/projector system for Council Chamber					25,000					30,000	
12		City Hall parking lot fence replacement					18,000						
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall					15,000						
15		New telephone system						30,000					
16		Replace City Hall generator (evaluate in FY30)											
17		Court software replacement							30,000				
18		Replace HVAC units											
19		Replace message boards at Connector and Breach Inlet						25,000					
20		Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000										
21		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave									75,000		
22													
23		Subtotal Capital	295,000		-	-	58,000	55,000	30,000	-	75,000	30,000	-
24													
25		Facilities Maintenance											
26		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	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		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.											
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		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			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		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.											
69	1	Replace Pumper Truck purchased 5/20/03	300,000		(cost to refurbish)								
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	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) (Deferred to FY22 - Funds have been saved in previous years for this purchase)			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
102													
103		Facilities Maintenance											
104		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	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											
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													
108		Public Works Department											
109													
110	1	1998 Mack (PW14) (currently used for miscellaneous work, will not be replaced when it fails)											
111	1	Replace 2006 Mack w/ 20yd Packer (PW2)				170,000							
112	1	Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22)							255,000				
113	1	Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)									270,000		
114	1	Replace 2014 Mack w/ 30yd Packer (PW26) in FY30											
115	1	Replace 2016 Mack w/ 30yd Packer (PW16) in FY31											
116	1	Replace 2018 Mack w/ 30yd Packer (PW28) in FY33											
117	1	Replace 2006 Caterpillar trash loader					158,000						
119	1	2002 Mack Flatbed (PW 18) (keep as spare to help with yard debris, re-evaluate before replacing)											
120	1	Replace 2003 Mack Flatbed (PW 21)	120,000										
121	1	Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33)											
122	1	Replace 2012 F150 4x4				35,000							38,000
123	1	Replace 2014 F150 4x4					35,000						
124	1	Replace 2016 Ford F350 4x4 with hopper						48,000					
125	1	Replace 2017 Ford F250 with hopper							37,000				
126	1	Replace 2019 Dodge Ram 1500 4x4								37,000			
127	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed									37,000		
128		Radio Replacements - replace w/ failure using old PD/FD radios											
129		Replace four 4-in flood water pumps as needed					20,000						
130		Replace z-track mower for rights of way			15,000					20,000			
131		Replace Skid Steer purchased in FY16					60,000						
132		Replace Fuel management system purchased in FY12					40,000						
133		Repl front beach trash compactor purchased in FY15								60,000			
134		Replace HVAC units											
136	17		120,000		15,000	205,000	313,000	48,000	292,000	117,000	307,000	-	38,000
137													
138		Facilities Maintenance											
		Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY24	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
139													
140		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
141													
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
149													
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											
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													
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		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	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
165		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
166													
167		Grand Total Building Department	12,163		12,163	12,163	47,163	12,163	24,326	24,326	24,326	24,326	24,326
168													
169													
170		Recreation Department											
171													
172		Add/Repl playground or outside scoreboard equip (only with failure)	5,000		5,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000
173		Replace basketball scoreboard in gymnasium							7,000				
174		Rec Trac software upgrade to cloud based version w/ online regis. Add'l annual fee of \$9k/yr for hosting & maintenance included in acct 10-4820.5026			30,000								
175		Acoustical Panels for Gymnasium				30,000							
176	1	Replace Rec-1 SUV (defer to FY23)				29,000							
177		Replace Toro Groomer (defer to FY22)			14,000								
178	1	Replace golf cart				7,000			8,000			9,000	
179		Replace computer server for RecTrak or security cameras				7,000	7,000			8,000			9,000
180	1	Repl FY18 2018 Ford F-150					36,000						
181		Replace Bi-Parting walk-draw curtain in Gym					10,000						
182		Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain)			5,000	6,000		5,000			5,000		
183		Soccer Goals (defer to FY22)			6,000		6,000			6,000			7,000
184		Replace HVAC as needed (approx 15 total units)	12,000		12,000	25,000	50,000	25,000	25,000	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											
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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
195		Covered walkway to front entrance								250,000			
196		Replace Christmas Tree for Front Beach area					20,000						
197		Replace sound system speakers			10,000								
198		Replace fencing on Softball Field							50,000				
199		Replace Fencing on Baseball Field								25,000			
200		Replace John Deere Tractor (defer to FY23)				20,000							
201		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED					12,000						
202		Purchase generator						150,000					
203		Replace 4 outdoor basketball goals and posts							20,000				
204		Radio Replacements (FY29)										20,000	
205		Replace Picnic Shelter				40,000							
206		Replace baseball, softball, tennis & bball lights (FY37)											
207		Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$5k PARD grant)			15,000								
208		Create public WiFi for Rec building and grounds											
209		Construct fitness room expansion							675,000				
210		Equipment for fitness room expansion							120,000				
211		Reconstruct 2 Tennis Courts							120,000				
212		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
213		Construct gymnasium in accordance with Master Plan										3,750,000	
214													
215	3	Total Recreation Department Capital Expenditures	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
216													
217		Facilities Maintenance											
218		1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff the Rec facilities are already well maintained and Rec Director advises add'l maint contingency is not needed at this time.											
219		Subtotal Facilities Maintenance	-		-	-	-	-	-	-	-	-	-
220													
221		Grand Total Recreation Department	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
222													
223													

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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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
224		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
225													
226		Replace 5 Parking Meter Kiosks purchased used in FY18							75,000				
227		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17						105,000					
228		Repl white fencing (110 LFt at Ocean Villas & 160 LFt across fr WJ)			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
229		Repl/repair/add dune walkovers (approx 57 accesses)	120,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
230		Mobi Mat material to stabilize beach accesses as needed			15,000	15,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
231		Replace (12) streetlight fixtures							96,000				
232		Replace Front Beach irrigation system & repair associated infrastructure									175,000		
233		Add, replace or rehabilitate public art			10,000			10,000				10,000	
234		Resurface City-owned portion of Ocean Blvd											
235													
236		Subtotal Capital	120,000		115,000	145,000	150,000	255,000	331,000	150,000	325,000	160,000	150,000
237													
238		Facilities Maintenance											
239		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	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
240		Subtotal Facilities Maintenance	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
241													
242		Assign Fund Balance for Future Expenditures											
243		Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
244		Subtotal Assignment of Fund Balance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
245													
246		Grand Total Front Beach	215,000		210,000	240,000	245,000	350,000	426,000	245,000	420,000	255,000	245,000
247													
248		Breach Inlet Boat Ramp											
249													
250		Rehabilitate concrete ramp (last done in FY00)			50,000								
251		Replace boat ramp gate			10,000								
252		Subtotal Capital	-		-	60,000	-	-	-	-	-	-	-
253													
254		Grand Total Breach Inlet Boat Ramp	-		-	60,000	-	-	-	-	-	-	-
255													

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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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
256		Beach Maintenance and Monitoring											
257													
258		Design & permitting of next large scale off-shore project					700,000						
259		Feasibility Study - Breach Inlet Project	35,000										
260		Construction of next large scale off-shore project							20,000,000				
261		Update Beach Management Plan	40,000							40,000			
262		Required post project monitoring (years 2-5 per CSE contract)	39,394		-	15,252							
263		Ongoing monitoring of shoreline	35,000		35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
264		Subtotal Beach Maintenance	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
265													
266		Grand Total Beach Restoration and Monitoring	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
267													
268													
269		Isle of Palms Marina											
270													
271		Marina dock construction	2,875,000										
272		Trash compactor for all tenants to use							50,000				
273		Replace bulkhead FY30+)											
274		Replace boat ramp (FY30+)											
275													
276		Subtotal Capital	2,875,000		-	-	-	-	50,000	-	-	-	-
277													
278		Facilities Maintenance											
279		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	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		-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.											
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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
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	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							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	260,003	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	289,020	3,209,000	1,120,420	4,329,420	
Total Proposed New Debt		6,309,000					326,230	223,220	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,023	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	549,023	13,217,267	2,935,521	16,152,788
PROPOSED SOURCE OF FUNDS FOR DEBT SERVICE																										
General Fund (UNRESTRICTED)							752,990	244,745	997,735	982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850	260,850	260,850	260,850	260,003	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	72,255	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	216,765	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	549,023	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				
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				
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					INCREASE DEBT SERVICE MILLAGE BY APPROX 1.3 MILLS TO FUND DRAINAGE PHASE 3 ANNUAL DEBT SERVICE				TAXPAYER'S INCREASE		
Operating Millage Rate =				0.0213	Operating Millage Rate =						0.0213
Debt Service Millage Rate				0.0034	Debt Service Millage Rate						0.0047
Total IOP Millage Rate				0.0247	Total IOP Millage Rate						0.0260
Local Option Sales Tax Credit Factor				(0.0002)	Local Option Sales Tax Credit Factor						(0.0002)
Appraised Value	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

City of Isle of Palms

FY21 Budget

FINAL

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Ratified 6/23/20

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

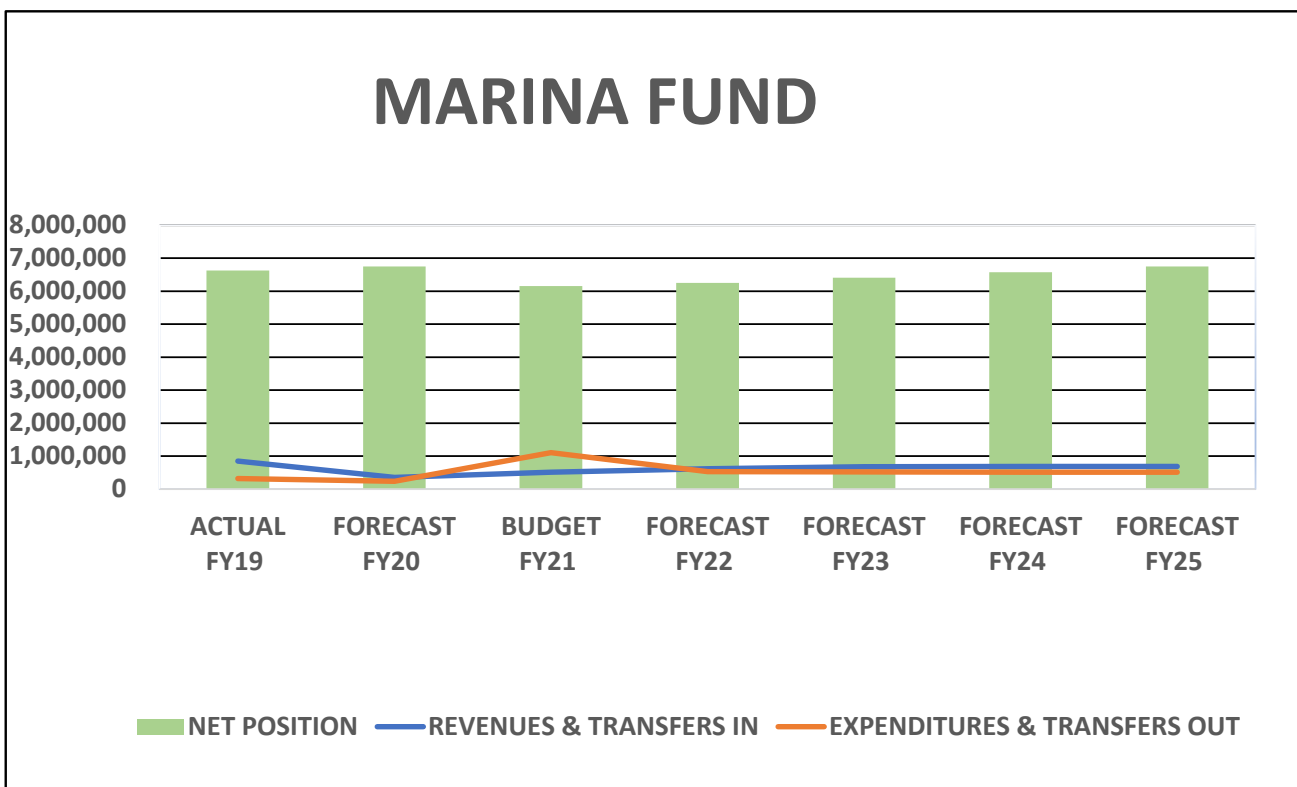
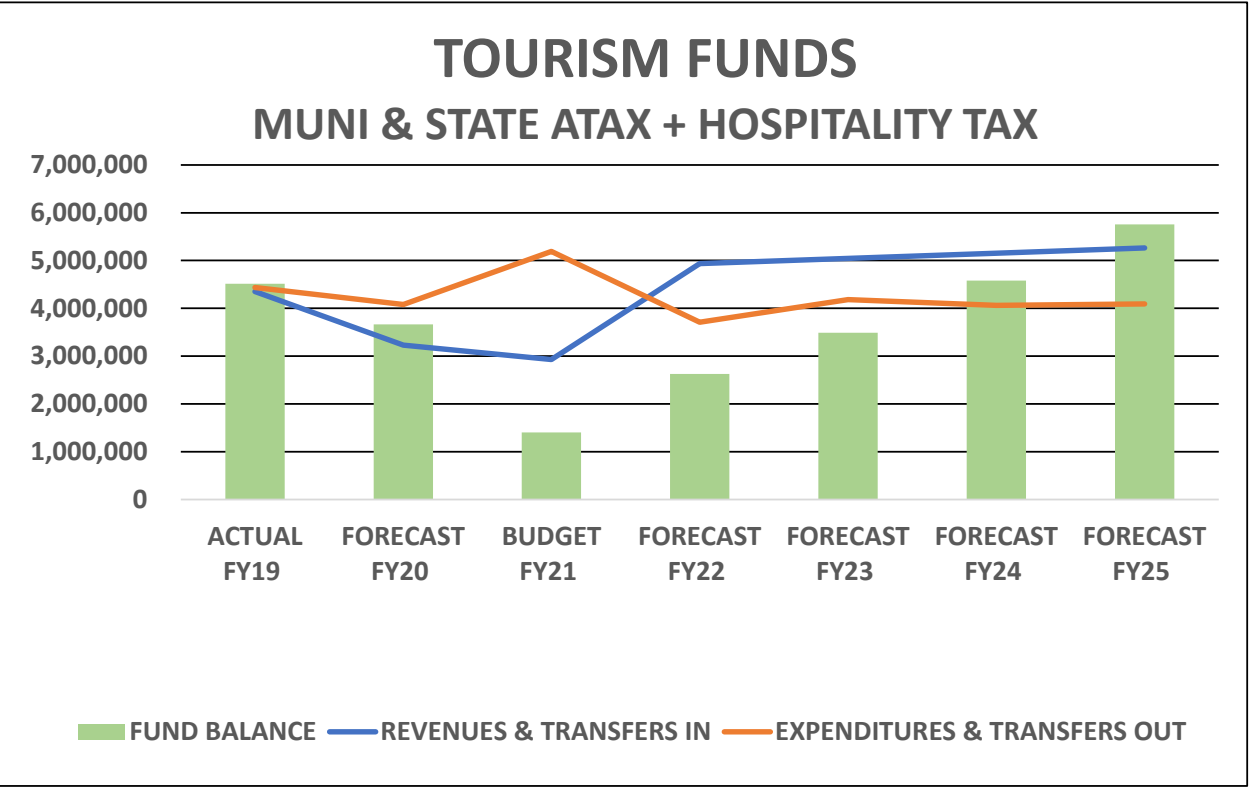
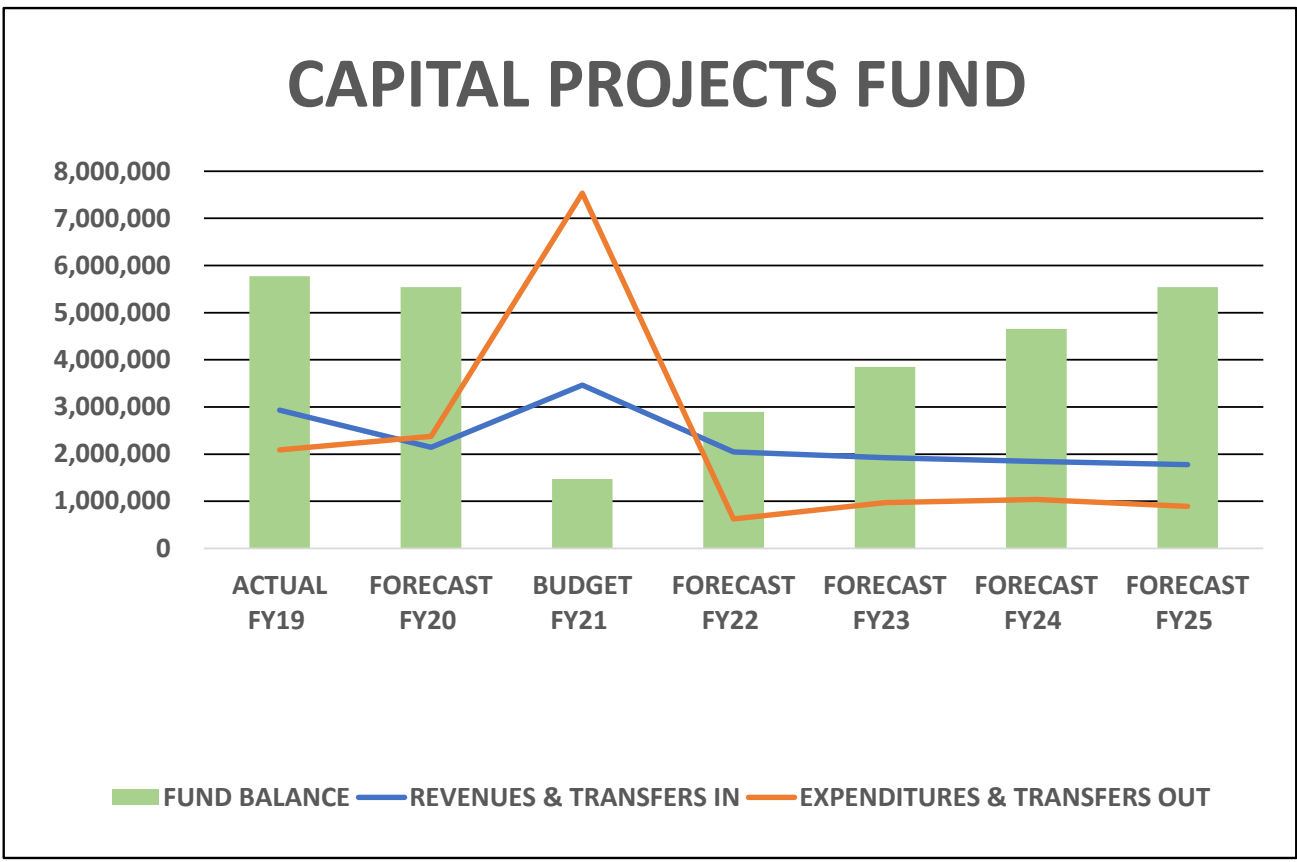
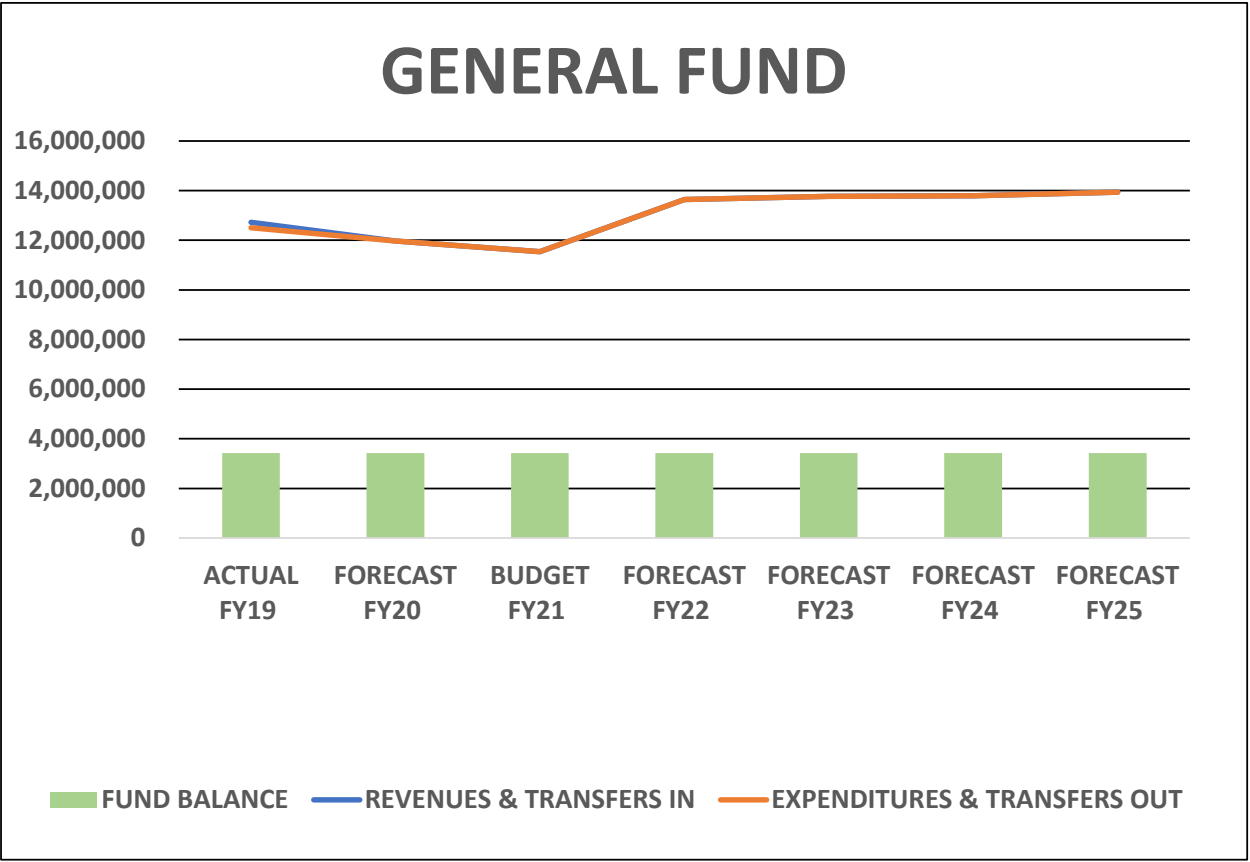
BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	\$2,482,000 in net losses for FY21 due to Covid-19. Significant reductions to revenue in the General Fund and Tourism Funds are included, as well as offsetting reductions to expenditures.	Based on current forecast assumptions, the predicted losses can 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	REVENUES	143,134	42,000	50,000	52,000	10,000	54,600	57,330	60,197	63,206
RECOVERY FUND	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	REVENUES	-	-	-	-	-	-	-	-	-
FEDERAL & STATE	EXPENDITURES	(1,244)	-	4,386	-	-	-	-	-	-
NARCOTICS FUNDS	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	1,244	-	(4,386)	-	-	-	-	-	-
64 VICTIMS	REVENUES	9,259	10,003	5,026	3,973	(6,030)	6,620	6,620	6,620	6,620
FUND	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	REVENUES	-	-	-	-	-	-	-	-	-
OF PALMS	EXPENDITURES	-	-	-	-	-	-	-	-	-
FUND	TRANSFERS IN	-	-	-	-	-	-	-	-	-
	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	NET	-	-	-	-	-	-	-	-	-
68 REC	REVENUES	16,525	15,000	14,874	16,000	1,000	16,000	16,000	16,000	16,000
BUILDING	EXPENDITURES	13,238	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
FUND	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	REVENUES	431,588	430,076	281,286	297,246	(132,830)	353,596	410,093	416,742	423,545
FUND	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	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
ALL FUNDS	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
3								
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 Year		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 Year	-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
3								
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 SCCCMA, 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 & EQUIPMENT	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 Yr		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
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 & EQUIPMEN'	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 Yr	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 & EQUIPMEN	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 Y	-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 Y	-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%		
14								
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%		
23								
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 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.
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%		
33								
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 incls 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%		
46								

	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 & EQUIPMEN	-	-	-	-	-	
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 & EQUIPMEN	-	-	-	-	-	
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 & EQUIPMEN	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 amd 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 incls 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 incls 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 incls \$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
3								
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
3								
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%		
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%		
17							-	
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 incls repl of Beach ATV + plow attachment (\$20k), 1 beach svc pickup truck (\$30,000), 1 License Plate Reader (LPR) for new island wide paid parking enforcement (\$50,000)and repl ticket writer equipment for parking enforcement (\$5k).
22		SUBTOTAL POLICE	7,740	59,000	41,000	107,000	48,000	
23		% Increase/(Decrease) from Prior Y	-52%	662%	430%	161%		
24								
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 incls \$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%		
30								
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 incls 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%		
38								
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%					
44								

	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
3								
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%		
50								
51	FRONT BEACH AND PARKING MANAGEMENT							
52	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	
53		SUBTOTAL FR BEACH/PKG MGT	-	-	-	-	-	
54		% Increase/(Decrease) from Prior Year					-	
55								
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%		
58								
59	NET INCOME BEFORE TRANSFERS		459,491	81,746	164,208	(417,810)	(499,556)	
60								
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	
64								
65	NET INCOME AFTER TRANSFERS		(2,517)	(148,084)	(65,622)	(636,359)	(488,275)	
66								
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%		
13								
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)	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	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%		
26								
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 incls repl of 1 patrol SUVs (\$41,000), 1 license plate reader (LPR) for island-wide parking enforcement (\$50,000) and PSB repair cost (\$216,020).
33	SUBTOTAL POLICE		115,911	625,100	379,080	314,120	(310,980)	
34	% Increase/(Decrease) from Prior Y		135%	439%	227%	-17%		
35								
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 incls 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%		
45								

	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
3								
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%		
53								
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%		
61								
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%		
75								
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%		
78								
79	NET INCOME BEFORE TRANSFERS		589,992	(498,136)	(30,490)	(195,730)	302,406	
80								
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)	
85								
86	NET INCOME AFTER TRANSFERS		12,582	(776,849)	(309,203)	(779,416)	(2,567)	
87								
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							
			ACTUAL	BUDGET	FORECAST	BUDGET FY21	INCREASE/ (DECREASE) IN FY21 BUD	NOTES
2	GL Number	Description	FY19	FY20	FY20			
3								
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
3								
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		Source of Transfer In			State Atax	State Atax		
78								
80		CASH BALANCE						
81		ESTIMATE FUTURE CASH BALANCES:						
82		BEGINNING CASH			594,738	738,207		
83		ADD NET INCOME			44,246	(807,957)		
84		ADD TRANSFERS IN			73,500	216,450		
85		ADD NON-CASH DEPRECIATION			133,070	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)		
90		ENDING CASH			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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
9	General Government											
10												
11	Capital Purchases											
12	Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000			295,000							295,000
13												
14		295,000		-	295,000	-	-	-	-	-	-	295,000
15												
16	Facilities Maintenance											
17	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
18												
19		12,163		-	12,163	-	-	-	-	-	-	12,163
20												
21	Assign Fund Balance for City-wide Maintenance											
22												
23	Grand Total General Government	307,163		-	307,163	-	-	-	-	-	-	307,163
24												
25												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY21 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	FINAL											
4				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision for PSB in FY21 since repair will be in progress.											-
42												
43												
44												
45	Grand Total Police Department	2,233,727		-	1,605,687	216,020	105,000	307,020	-	-	-	2,233,727
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
49	Fire Department											
50												
51	Capital Purchases											
52	Replace Pumper Truck purchased 5/20/03 (cost to refurb - no debt issued)	300,000			150,000		75,000	75,000				300,000
53	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	Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21	49,076			49,076							49,076
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
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											
	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.	12,607			12,607							12,607
80												
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
95	Building Department											
96												
97	Capital Purchases											
98												
99	Facilities Maintenance											
100	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
113												
114												
115												
116	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
117												
118	<u>Capital Purchases</u>											
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	<u>Facilities Maintenance</u>											
125	Building maintenance contingency to proactively address issues as needed - initially calculated as 1% of insured value for Front Beach facilities incl Restroom (\$8,224), but add'l funds were added to ensure a high level of maintenance in the renovated restroom	20,000						20,000				20,000
126												
127	<u>Assign Fund Balance for Future Expenditures</u>											
128	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000				25,000	25,000	25,000				75,000
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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												
146												
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	Marina maintenance contingency for common areas not covered by leases. Calculated as 1% of insured boat ramp, bulkhead and dock value.	54,003									54,003	54,003
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				Proposed Funding Source								
5		FY21		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec		Funds
8												
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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
9		General Government											
10													
11		Audio Visual/projector system for Council Chamber					25,000					30,000	
12		City Hall parking lot fence replacement					18,000						
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall					15,000						
15		New telephone system						30,000					
16		Replace City Hall generator (evaluate in FY30)											
17		Court software replacement							30,000				
18		Replace HVAC units											
19		Replace message boards at Connector and Breach Inlet						25,000					
20		Rebudget FY20 expense related to Forest Trail residence fully offset by FEMA Flood Mitigation grant	295,000										
21		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave									75,000		
22													
23		Subtotal Capital	295,000		-	-	58,000	55,000	30,000	-	75,000	30,000	-
24													
25		Facilities Maintenance											
26		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	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													

	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													
66		Fire Department											
67		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.											
69	1	Replace Pumper Truck purchased 5/20/03	300,000		(cost to refurbish)								
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	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) (Deferred to FY22 - Funds have been saved in previous years for this purchase)			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
102													
103		Facilities Maintenance											
104		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	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

	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													
108		Public Works Department											
109													
110	1	1998 Mack (PW14) (currently used for miscellaneous work, will not be replaced when it fails)											
111	1	Replace 2006 Mack w/ 20yd Packer (PW2)				170,000							
112	1	Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22)							255,000				
113	1	Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)									270,000		
114	1	Replace 2014 Mack w/ 30yd Packer (PW26) in FY30											
115	1	Replace 2016 Mack w/ 30yd Packer (PW16) in FY31											
116	1	Replace 2018 Mack w/ 30yd Packer (PW28) in FY33											
117	1	Replace 2006 Caterpillar trash loader					158,000						
119	1	2002 Mack Flatbed (PW 18) (keep as spare to help with yard debris, re-evaluate before replacing)											
120	1	Replace 2003 Mack Flatbed (PW 21)	120,000										
121	1	Replace 2018 Mack Flatbed (PW 27) (repl in approx FY33)											
122	1	Replace 2012 F150 4x4				35,000							38,000
123	1	Replace 2014 F150 4x4					35,000						
124	1	Replace 2016 Ford F350 4x4 with hopper						48,000					
125	1	Replace 2017 Ford F250 with hopper							37,000				
126	1	Replace 2019 Dodge Ram 1500 4x4								37,000			
127	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed									37,000		
128		Radio Replacements - replace w/ failure using old PD/FD radios											
129		Replace four 4-in flood water pumps as needed					20,000						
130		Replace z-track mower for rights of way			15,000					20,000			
131		Replace Skid Steer purchased in FY16					60,000						
132		Replace Fuel management system purchased in FY12					40,000						
133		Repl front beach trash compactor purchased in FY15								60,000			
134		Replace HVAC units											
136	17		120,000		15,000	205,000	313,000	48,000	292,000	117,000	307,000	-	38,000
137													
138		Facilities Maintenance											
		Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY24	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
139													
140		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
141													
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
149													
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													

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3	FINAL		Total Needs from All Funds										
4													
5	Total		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
6	Fleet												
7													
8													
195		Covered walkway to front entrance								250,000			
196		Replace Christmas Tree for Front Beach area					20,000						
197		Replace sound system speakers			10,000								
198		Replace fencing on Softball Field							50,000				
199		Replace Fencing on Baseball Field								25,000			
200		Replace John Deere Tractor (defer to FY23)				20,000							
201		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED					12,000						
202		Purchase generator						150,000					
203		Replace 4 outdoor basketball goals and posts							20,000				
204		Radio Replacements (FY29)										20,000	
205		Replace Picnic Shelter				40,000							
206		Replace baseball, softball, tennis & bball lights (FY37)											
207		Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$5k PARD grant)			15,000								
208		Create public WiFi for Rec building and grounds											
209		Construct fitness room expansion							675,000				
210		Equipment for fitness room expansion							120,000				
211		Reconstruct 2 Tennis Courts							120,000				
212		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
213		Construct gymnasium in accordance with Master Plan										3,750,000	
214													
215	3	Total Recreation Department Capital Expenditures	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
216													
217		Facilities Maintenance											
218		1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff the Rec facilities are already well maintained and Rec Director advises add'l maint contingency is not needed at this time.											
219		Subtotal Facilities Maintenance	-		-	-	-	-	-	-	-	-	-
220													
221		Grand Total Recreation Department	17,000		111,000	189,000	179,000	237,000	1,045,000	346,000	99,000	3,836,000	61,000
222													
223													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3	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
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		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	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
240		Subtotal Facilities Maintenance	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
241													
242		Assign Fund Balance for Future Expenditures											
243		Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
244		Subtotal Assignment of Fund Balance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
245													
246		Grand Total Front Beach	215,000		210,000	240,000	245,000	350,000	426,000	245,000	420,000	255,000	245,000
247													
248		Breach Inlet Boat Ramp											
249													
250		Rehabilitate concrete ramp (last done in FY00)			50,000								
251		Replace boat ramp gate			10,000								
252		Subtotal Capital	-		-	60,000	-	-	-	-	-	-	-
253													
254		Grand Total Breach Inlet Boat Ramp	-		-	60,000	-	-	-	-	-	-	-
255													

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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													
256		Beach Maintenance and Monitoring											
257													
258		Design & permitting of next large scale off-shore project					700,000						
259		Feasibility Study - Breach Inlet Project	35,000										
260		Construction of next large scale off-shore project							20,000,000				
261		Update Beach Management Plan	40,000							40,000			
262		Required post project monitoring (years 2-5 per CSE contract)	39,394		-	15,252							
263		Ongoing monitoring of shoreline	35,000		35,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
264		Subtotal Beach Maintenance	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
265													
266		Grand Total Beach Restoration and Monitoring	149,394		35,000	75,252	760,000	60,000	20,060,000	100,000	60,000	60,000	-
267													
268													
269		Isle of Palms Marina											
270													
271		Marina dock construction	2,875,000										
272		Trash compactor for all tenants to use							50,000				
273		Replace bulkhead FY30+)											
274		Replace boat ramp (FY30+)											
275													
276		Subtotal Capital	2,875,000		-	-	-	-	50,000	-	-	-	-
277													
278		Facilities Maintenance											
279		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	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		-In past years City has "saved" for future marina improvements. No provision in FY20-FY29 given cash needs for other projects.											
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													

	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		FY 21		FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
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	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	260,003	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	289,020	3,209,000	1,120,420	4,329,420		
Total Proposed New Debt		6,309,000					326,230	223,220	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,450	549,023	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	549,023	13,217,267	2,935,521	16,152,788	
PROPOSED SOURCE OF FUNDS FOR DEBT SERVICE																											
General Fund (UNRESTRICTED)							752,990	244,745	997,735	982,476	969,142	827,696	816,291	852,773	748,110	729,480	260,850	260,850	260,850	260,850	260,850	260,003	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	72,255	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	216,765	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	549,023	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		
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		
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					INCREASE DEBT SERVICE MILLAGE BY APPROX 1.3 MILLS TO FUND DRAINAGE PHASE 3 ANNUAL DEBT SERVICE				TAXPAYER'S INCREASE	
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)						
Appraised Value	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

ORDINANCE 2020-04

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 9, SHORT-TERM RENTALS, SECTION 5-4-203, MAXIMUM OCCUPANCY AT ANY TIME, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES, TO LIMIT THE MAXIMUM OCCUPANCY AT ANY TIME TO FORTY (40) PEOPLE OR TWICE THE MAXIMUM OVERNIGHT OCCUPANCY, WHICHEVER IS LESS.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 5-4-203 is hereby amended in its entirety to state as follows:

“Sec. 5-4-203. Maximum occupancy at any time.

Notwithstanding any other provision of this article to the contrary, at no time shall the total number of persons at a residence exceed forty (40) persons, including children, or twice the maximum overnight occupancy as determined by Section 5-4-202, whichever is less.”

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

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

SECTION 4. That this Ordinance take effect and be in full force immediately.

PASSED AND APPROVED BY THE CITY COUNCIL FOR THE CITY OF ISLE OF PALMS, ON THE _____ DAY OF _____, 2019.

Jimmy Carroll, Mayor

(Seal)

Attest:

City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

ARTICLE 9. - SHORT-TERM RENTALS

Sec. 5-4-201. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Short-term rental means the use of any dwelling, including the lot upon which the dwelling is located, anywhere within the City whereby the dwelling is leased or otherwise made available by the owner to another person for a term of three (3) months or less. Any reference in this article to dwelling, residence or rental shall mean a short-term rental.

(Ord. No. 2007-2, § 2(5-4-201), 3-27-2007)

Sec. 5-4-202. - Maximum overnight occupancy.

- a. The maximum overnight occupancy of an existing residence for which the owner is holding a valid short-term rental license on June 22, 2010, shall be limited to the greater of:
 - (1) Two (2) people per bedroom, plus two (2) people.
 - (2) One person per two hundred fifty (250) square feet of gross heated floor area in the entire house.
 - (3) Six (6) people.
- b. The maximum overnight occupancy of an existing residence for which the owner is not holding a valid short-term rental license on June 22, 2010, shall be limited to the greater of:
 - (1) Two (2) people per bedroom, plus two (2) people.
 - (2) Six (6) people.
- c. The maximum overnight occupancy of a residence permitted for new construction after June 22, 2010 shall be the same as prescribed in section 5-4-202(b) or twelve (12) people, whichever is fewer.
- d. The maximum overnight occupancy of an existing residence that is altered or reconstructed after June 22, 2010, shall be prescribed as follows:
 - (1) If the maximum overnight occupancy of the residence prior to alteration or reconstruction was less than twelve (12) people, then the maximum overnight occupancy of the altered or reconstructed residence may be increased to the number of people prescribed in:
 - (a) Section 5-4-202(a) or twelve (12) people, whichever is fewer, if the owner was holding a valid short-term rental license on June 22, 2010.
 - (b) Section 5-4-202(b) or twelve (12) people, whichever is fewer, if the owner was not holding a valid short-term rental license on June 22, 2010.
 - (2) If the maximum overnight occupancy of the residence prior to alteration or reconstruction was twelve (12) people or more, then the maximum overnight occupancy of the altered or reconstructed residence shall not be increased.

Blue and red underlined text edits recommended by the Planning Commission on 11/13/2019

Yellow highlighted stricken text recommended by the Public Safety Committee 7/4/2020

Green highlighted amendments recommended pursuant to legal review

- (3) If the alteration or reconstruction results in a decrease in number of bedrooms or floor area of the residence, then the maximum overnight occupancy shall be reduced as prescribed in:
 - (a) Section 5-4-202(a), if the owner was holding a valid short-term rental license on June 22, 2010.
 - (b) Section 5-4-202(b), if the owner was not holding a valid short-term rental license on June 22, 2010.
- e. Children under two (2) years of age shall not be included in determining the maximum overnight occupancy.

(Ord. No. 2007-2, § 2(5-4-202), 3-27-2007; Ord. No. 2010-08, § 1, 6-22-2010)

Sec. 5-4-203. - Maximum occupancy at any time.

Notwithstanding any other provision of this article to the contrary, at no time shall the total number of persons at a residence exceed forty (40) persons, including children, or twice the maximum overnight occupancy~~forty (40) persons, including children as determined by Section 5-4-202, whichever is less.~~

(Ord. No. 2007-2, § 2(5-4-203), 3-27-2007)

Sec. 5-4-204. - Maximum number of vehicles.

The maximum number of vehicles that may be located at a residence between the hours of 11:00 p.m. to 9:00 a.m. shall be limited to one (1) vehicle per approved bedroom or one (1) vehicle for every two and one-half (2½) people allowed under the maximum overnight occupancy. In no instance shall the number of vehicles allowed be less than two (2).

(Ord. No. 2007-2, § 2(5-4-204), 3-27-2007)

Sec. 5-4-205. - Written notices to be conspicuously posted inside and outside residence; Penalties for removing notices.

A written notice provided by the city which contains information about certain ordinances generally impacting tenants of Short-term Rentals shall be affixed to a conspicuous location inside the residence located within fifteen (15) feet from the main entrance to the residence and maintained at such location by the owner and displayed at all times. A written notice provided by the city which contains information about the city's noise ordinance shall be weatherproofed and affixed to a conspicuous location on any exterior deck, porch, patio, pool or other gathering area of the residence and maintained at such location by the owner and displayed at all times. It shall be unlawful for any person to destroy, hide, obstruct, conceal or remove the notices required by this section.

(Ord. No. 2007-2, § 2(5-4-205), 3-27-2007; Ord. No. 2009-14, § 1, 10-27-2009; Ord. No. 2015-07, § 1, 7-28-2015)

ORDINANCE 2020-05

AN ORDINANCE AMENDING TITLE 7, LICENSING AND REGULATION, CHAPTER 1, BUSINESS LICENSES, ARTICLE A, GENERAL PROVISIONS, SECTION 7-1-15, SUSPENSION AND NOTICE OF PROPOSED REVOCATION OF LICENSE, AND SECTION 7-22-22, CLASSIFICATION AND RATES, SIC 6513; NAICS 53111- LESSORS OF RESIDENTIAL HOUSING UNITS- LESS THAN NINETY (90) DAYS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES, TO ADD CONDITIONS FOR THE SUSPENSION OF A RENTAL BUSINESS LICENSE, REQUIRE AN OWNER'S REPRESENTATIVE TO BE ABLE TO BE PHYSICALLY ON SITE WITHIN ONE HOUR OF RECEIVING A COMPLAINT, AND CONDITIONS FOR THE ADVERTISEMENT OF RENTALS.

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED:

SECTION 1. That Section 7-1-15 is hereby amended in its entirety as follows:

“Sec. 7-1-15 Notice of proposed suspension or revocation of license.

When the License Inspector determines that:

- a. A license has been mistakenly or improperly issued or issued contrary to law;
- b. A licensee has breached any condition upon which the license was issued or has failed to comply with the provision of this chapter;
- c. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application;
- d. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- e. A licensee has engaged in or allowed an unlawful activity or nuisance relating to the business; or the licensee has demonstrated an inability or unwillingness to prevent the licensee's tenants from engaging in unlawful activities or creating nuisances related to the business;
- f. A licensee has had five or more complaints of unlawful activity within a single calendar year that are determined to be founded by the Police Department;

the License Inspector shall give written notice to the licensee or the person in control of the business within the City by personal service or certified mail that ~~the license is suspended~~

Ordinance recommended by Planning Commission 11/13/2019

Blue stricken text recommended by Public Safety Committee 6/4/2020

Green highlighted amendments recommended pursuant to legal review

~~pending~~ a hearing before Council for the purpose of determining whether the license should be ~~suspended and/or~~ revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for ~~proposed~~ suspension ~~and proposed or~~ revocation and a copy of the applicable provisions of this chapter.

SECTION 2. That Section 7-1-22 SIC 6513; NAICS 53111 is hereby amended by adding provisions to state as follows:

“Sec. 7-1-22. - Classification and rates.

SIC 6513; NAICS 53111—Lessors of Residential Housing Units—Less than Ninety (90) Days (Non-resident rates do not apply):

Minimum on first \$2,000: \$350.00 PLUS

Per \$1,000, or fraction, over \$2,000: \$4.60

The application shall require written acknowledgment by the licensee that a violation of this Code, either by the licensee, the licensee's property manager, or the licensee's rental guests, may result in the suspension or revocation of the license.

The licensee shall maintain on file with the City Business License Office the current telephone number, if any, of the residence and current twenty-four (24) hour per day telephone numbers at which the City may contact the licensee, licensee's agent and, if applicable, the licensee's property manager. The point of contact provided must be able to be physically on site within one hour of receiving a phone call and must have the authority over the property to be able to remove tenants and address unlawful activity.

~~It shall be a violation of this Chapter for a short-term rental to be advertised without complying with the requirements of this Chapter.~~

~~It shall be a violation of this Chapter to advertise a short-term rental without displaying the business license number.~~

Notwithstanding any other provision of this chapter, license taxes for lessors of residential housing units-less than ninety (90) days shall be payable on or before September 1 in each year without penalty.”

Ordinance recommended by Planning Commission 11/13/2019

Highlighted stricken text recommended by Public Safety Committee 6/4/2020

SECTION 3. That should any part of this Ordinance be held invalid by a Court of competent jurisdiction, the remaining parts shall be severable therefrom and shall continue to be in full force and effect.

SECTION 4. That all ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed insofar as the same affect this Ordinance.

SECTION 5. That this Ordinance take effect and be in full force immediately.

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

Jimmy Carroll, Mayor

(Seal)

Attest:

City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

Editor's note— Ord. No. 2015-07, § 1, adopted July 28, 2015, changed the title of § 5-4-205 from "Written notice to be conspicuously posted in residence; Penalties for removing notice" to read as set out herein.

Sec. 5-4-206. - Provisions are cumulative.

All provisions contained in this article shall be cumulative to all other Federal, State and City laws, ordinances and regulations to which an owner or tenant may be subject regarding the ownership, use, rental or occupancy of a residence.

(Ord. No. 2007-2, § 2(5-4-206), 3-27-2007)

Sec. 7-1-15. ~~— Notice of proposed suspension and notice of proposed~~ revocation of license.

When the License Inspector determines that:

- a. A license has been mistakenly or improperly issued or issued contrary to law;
- b. A licensee has breached any condition upon which the license was issued or has failed to comply with the provision of this chapter;
- c. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application;
- d. A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or
- e. A licensee has engaged in or allowed an unlawful activity or nuisance relating to the business; or the licensee has demonstrated an inability or unwillingness to prevent the licensee's tenants from engaging in unlawful activities or creating nuisances related to the business;
- f. A licensee has had five or more complaints of unlawful activity within a single calendar year that are determined to be founded by the Police Department;

the License Inspector shall give written notice to the licensee or the person in control of the business within the City by personal service or certified mail that ~~the license is suspended pending~~ a hearing before Council for the purpose of determining whether the license should be ~~suspended and/or~~ revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for ~~proposed suspension and proposed~~ revocation and a copy of the applicable provisions of this chapter.

(Code 1994, § 7-1-15; Ord. No. 1999-27, § 15, 10-26-1999; Ord. No. 2007-4, § 1, 3-27-2007)

Sec. 7-1-22. - Classification and rates.

SIC 6513; NAICS 53111—Lessors of Residential Housing Units—Less than Ninety (90) Days (Non-resident rates do not apply):

Minimum on first \$2,000: \$350.00 PLUS

Per \$1,000, or fraction, over \$2,000: \$4.60

The application shall require documentation of a successful self-inspection of the property for all compliance issues as well as basic safety issues and written acknowledgment by the licensee that a violation of this Code, either by the licensee, the licensee's property manager, or the licensee's rental guests, may result in the suspension or revocation of the license.

The licensee shall maintain on file with the City Business License Office the current telephone number, if any, of the residence and current twenty-four (24) hour per day telephone numbers at which the City may contact the licensee, licensee's agent and, if applicable, the licensee's property manager. The point of contact provided must be able to be physically on site within one hour 30 minutes of receiving a phone call and must have the authority over the property to be able to remove tenants and address unlawful activity.

It shall be a violation of this Chapter for a short-term rental to be advertised without complying with the requirements of this Chapter.

It shall be a violation of this Chapter to advertise a short-term rental without displaying the business license number.

Notwithstanding any other provision of this chapter, license taxes for lessors of residential housing units-less than ninety (90) days shall be payable on or before September 1 in each year without penalty.

ORDINANCE 2020-06

— AN ORDINANCE AMENDING TITLE 1, GOVERNMENT AND ADMINISTRATION, CHAPTER 3, PROCEDURES, COMMITTEES, ORDINANCES AND USE OF CODE, ARTICLE A, RULES OF ORDER AND PROCEDURE, SECTION 1-3-10 ORDER OF BUSINESS, OF THE CITY OF ISLE OF PALMS CODE OF ORDINANCES TO ADD A SECTION FOR CONSENT AGENDA

WHEREAS, the Isle of Palms Council desires to use a consent agenda to help streamline meetings and expedite routine and non-controversial items that require no discussion and have been unanimously approved by the full body of Council at any prior meeting; and

WHEREAS, it is necessary and appropriate to approve a procedure for consent agendas to assure all members understand and agree on the process; and

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED THAT CHAPTER 3, PROCEDURES, COMMITTEES, ORDINANCES AND USE OF CODE, ARTICLE A, RULES OF ORDER AND PROCEDURE, SECTION 1-3-10 ORDER OF BUSINESS, SHALL BE AMENDED TO READ AS FOLLOWS:

SECTION 1. That Section 1-3-10 is hereby amended by adding (c) to state as follows:

Sec. 1-3-10. - Order of business.

(A) *Regular meetings.*

(1) The order of proceedings of the City Council shall be as follows:

- (a) The minutes of the previous Council meeting shall be presented by the City Clerk.
- (b) Citizen comments.
- (c) Reports from standing committees.
- (d) Reports from city officers, boards and commissions.
- (e) Reports from special or joint committees.
- (f) Petitions received, referred or disposed of.
- (g) Introduction of new bills or resolutions.
- (h) Miscellaneous business.

(2) The order of proceeding in subsection (A)(1) of this section shall be governed as follows:

- (a) *Reading of the minutes of the past council meeting by the City Clerk.* Unless a motion to approve the minutes as published is passed by a majority of those members present, the minutes of all meetings which have not been approved shall

be read in their entirety, excluding appendices, corrected, if necessary, and approved by a majority vote.

- (b) *Citizen comments.* Members of the public who want to address the City Council at a City Council meeting shall sign up before the start of the meeting identifying themselves by providing name and address and shall be allowed the floor in the order of requests received. The individual requesting to speak should furnish the City Clerk with a written copy of the comments to be made to Council. Speakers shall limit their remarks to no more than three (3) minutes. Public participation during Citizen Comments shall be limited to no more than thirty (30) minutes in total unless extended for a time certain by the Mayor or by a majority vote of the City Council. If there are more speakers signed up to address the City Council than time will allow, citizens may provide a written copy of the comments to be included in the public record. Public participation during Citizen Comments shall be conducted in accordance with section 1-3-13.
- (c) *Consent Agenda.* Routine or noncontroversial matters will be treated as one agenda item. All items on the consent agenda may be collectively approved by one vote without debate. Before the consent agenda is voted upon, any item included can be removed upon the request of any Councilmember. Any item removed from the consent agenda upon request will be handled separately in the same manner as an agenda item. Council will vote on the consent agenda as one item; passage of the consent agenda will be passage of each item included therein. Failure to pass the consent agenda will not defeat each item included therein, in such event, each item will be considered individually.
- (d) *Reports from standing committees.* This should include only the standing committees of Council in the order listed in section 1-3-31. All reports from standing committees shall be submitted, in writing, to the City Clerk prior to the start of the meeting.
- (e) *Reports from City officers, boards and commissions.* All reports should be submitted, in writing, to the City Clerk prior to the start of the meeting.
- (f) *Reports from special or joint committees.* This shall include only those special or joint committees appointed by the Mayor and Council. All reports should be submitted in writing prior to the start of the meeting.
- (g) *Petitions received, etc.* Petitions received, referred, or disposed of, this is to include all petitions, letters of request, etc., which have been proposed to Council. If a petition previously received by Council has been referred, the report on that petition shall be made here. When action has been taken on a petition, the disposition shall be reported here. All petitions and requests shall be submitted, in writing, one (1) week prior to the date of the Council meeting at which time the proposed action is requested. All reports on petitions and requests shall be submitted, in writing, prior to the start of the meeting.
- (h) *Introduction of new bills or resolutions.* All new bills and resolutions shall be in a form approved by the Council and read.

- (i) *Miscellaneous business.* Miscellaneous business shall include any matter that is not included in any of the other orders. All subjects/matters to be included here must be submitted to the City Clerk for inclusion on the agenda.
- (B) *Special meetings.* The order of proceeding for a special meeting shall be that order as published on the agenda for that special meeting. No items may be added.

SECTION 2. That this Ordinance take effect and be in full force immediately.

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

Jimmy Carroll, Mayor

(Seal)

Attest:

City Clerk

First Reading: _____

Second Reading: _____

Ratification: _____

(Code 1994, § 1-3-10; Ord. No. 1994-4, § 4, 4-26-1994; Ord. No. 2019-17, 9-24-2019)

(Code 1994, § 1-3-10; Ord. No. 1994-4, § 4, 4-26-1994; Ord. No. 2019-17, 9-24-2019)

CITY OF ISLE OF PALMS

South Carolina



DEPARTMENT OF BUILDING, PLANNING AND LICENSING

MEMORANDUM

TO: Desirée Fragoso, City Administrator

FROM: Douglas Kerr, Director of Building and Planning

RE: Lot coverage ordinance amendment

DATE: June 19, 2020

In reviewing the chronology of the events dealing with lot coverage amendments, I believe the limit of impervious surfacing was reduced to 35% and then inadvertently increased back to 40% two months later.

On June 25, 2019, Council adopted Ordinance 2019-11, that reduced the limit of impervious surfacing from 40% to 35%. Subsequently on August 27, 2019, Council reviewed and adopted a series of ordinances related to expanding the public sewer system. Because these ordinances sat fallow for over a year and were focused on sewer, it went unnoticed that the text in Ordinance 2017-09 still included the prior 40% limit.

The record shows that there was no discussion or mention of the issue and, therefore, I believe this was an unintentional scrivener's error and it was not the intent of Council to reinstate the 40% limit that had just been reduced two months prior. However, I would suggest a new ordinance be ratified to provide clarity.

The Planning Commission has reviewed the issue and recommends approval of the attached Ordinance 2020-07. Please let me know if you have any questions.

Sec. 5-4-13. - Maximum lot coverage; floor area ratio requirements; additional setback requirements.

1. The following regulations shall apply to the SR-1, SR-2 and SR-3 zoning districts:

- (a) ~~For lots connected to the public sewer system, n~~Not more than ~~thirty-five forty~~ percent (~~3540~~%) of the area of a lot shall be covered by impervious material, provided that this requirement shall not limit lot coverage to less than three thousand two hundred (3,200) square feet nor allow lot coverage to exceed seven thousand (7,000) square feet. For lots with on-site wastewater disposal systems, this lot coverage requirement shall be reduced from ~~thirty-five forty~~ percent (~~3540~~%) to not more than thirty percent (30%), provided that this requirement shall not limit lot coverage to less than two thousand four hundred (2,400) square feet nor allow lot coverage to exceed five thousand two hundred fifty (5,250) square feet.
- (b) The floor area ratio of a lot shall not be greater than forty percent (40%) of the area of a lot, provided that this requirement shall not limit the enclosed living space of a principal structure to less than three thousand two hundred (3,200) square feet nor allow such enclosed space to exceed seven thousand (7,000) square feet. For lots with on-site wastewater disposal systems, this floor area ratio shall be reduced from forty percent (40%) to not greater than thirty percent (30%), provided that this requirement shall not limit the enclosed living space of a principal structure to less than two thousand four hundred (2,400) square feet nor allow the enclosed living space of a principal structure to exceed five thousand two hundred fifty (5,250) square feet.
- (c) A homeowner or his/her designee may make substantial repairs or replace an existing impervious surface within its original footprint, as long as all work is commenced and substantially completed within six (6) months from the date of removal.
- (d) If the work is not substantially completed within the six-month time frame, the surface will be subject to the current regulations.
- (e) The floor area ratio of a lot shall not be greater than forty percent (40%) of the area of a lot, provided that this requirement shall not limit the enclosed living space of a principal structure to less than three thousand two hundred (3,200) square feet nor allow such enclosed space to exceed seven thousand (7,000) square feet.
- (f) For lots larger than eight thousand (8,000) square feet, with a lot width at the front building line of seventy (70) feet or greater, the combined minimum side yard setback requirement for any portion of the enclosed building at or above twenty-five (25) feet in height as measured pursuant to section 5-4-2(18) shall be thirty (30) feet, with no side yard less than ten (10) feet.
- (g) For lots larger than eight thousand (8,000) square feet, with a lot width at the front building line of at least sixty (60) feet but less than seventy (70) feet, the combined minimum side yard setback requirement for any portion of the enclosed building at or above twenty-five (25) feet in height as measured pursuant to section 5-4-2(18) shall be twenty-five (25) feet, with no one side yard less than ten (10) feet.

2. This section does not prohibit a structure on any City-owned lot which is used for municipal purposes from exceeding seven thousand (7,000) square feet so long as the other requirements of this section which are not inconsistent with this subsection are met.

(Code 1994, § 5-4-13; Ord. No. 2002-17, § 2, 11-26-2002; Ord. No. 2003-6, § 1, 6-24-2003; Ord. No. 2015-15, § 2, 2-23-2016; Ord. No. 2018-13, § 4, 8-28-2018; Ord. No. 2019-11, 6-25-2019; Ord. No. 2017-09, § 3, 8-27-2019)

ORDINANCE 2020-07

AN ORDINANCE AMENDING TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 2, DISTRICT REGULATIONS.

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

WHEREAS, the City of Isle of Palms, like most municipalities in the Lowcountry, have experienced significant increases in flooding associated with tidal and stormwater influences;

WHEREAS, the City of Isle of Palms believes that additional impervious surfacing will contribute to more stormwater runoff and less stormwater absorption and it is necessary reduce the amount of impervious surfacing added to the island;

WHEREAS, the Isle of Palms Council now desires to amend Chapter 4, Zoning of the Isle of Palms Code of Ordinances, specifically Section 5-4-13 (Maximum lot coverage; floor area ratio requirements; additional setback requirements).

BE IT ORDAINED AND ENACTED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ISLE OF PALMS, SOUTH CAROLINA, IN CITY COUNCIL ASSEMBLED THAT TITLE 5, PLANNING AND DEVELOPMENT, CHAPTER 4, ZONING, ARTICLE 2, DISTRICT REGULATIONS SUBSECTION 5-4-13(1.)(a) SHALL BE AMENDED TO READ AS FOLLOWS:

- (a) For lots connected to the public sewer system, not more than thirty-five percent (35%) of the area of a lot shall be covered by impervious material, provided that this requirement shall not limit lot coverage to less than three thousand two hundred (3,200) square feet nor allow lot coverage to exceed seven thousand (7,000) square feet. For lots with on-site wastewater disposal systems, this lot coverage requirement shall be reduced from thirty-five (35%) percent to not more than thirty (30%) percent, provided that this requirement shall not limit lot coverage to less than two thousand four hundred (2,400) square feet nor allow lot coverage to exceed five thousand two hundred fifty (5,250) square feet.

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

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

SECTION 4. That this Ordinance take effect immediately upon approval by Council.

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

Jimmy Carroll, Mayor

(Seal)

Attest:

Nicole DeNeane, City Clerk

First Reading: _____

Public Hearing: _____

Second Reading: _____

Ratification: _____

EMERGENCY ORDINANCE 2020-09

WHEREAS, Novel Coronavirus Disease 2019 (COVID-19) is a severe acute respiratory illness that can spread among humans through respiratory transmission and other potential methods, and presents symptoms similar to those of influenza; and,

WHEREAS, in December of 2019, a new and substantial outbreak of COVID- 19 emerged in Wuhan, China, and has since spread rapidly to 117 countries and territories throughout the World, including the United States, and more specifically Broward County and 18 other counties in the State of Florida; and,

WHEREAS, on March 11, 2020, the World Health Organization (WHO) declared COVID-19 a pandemic; and,

WHEREAS, the Centers for Disease Control and Prevention (CDC) is predicting that it is likely that widespread transmission of COVID-19 will also occur in the United States; and,

WHEREAS, no vaccine or drug is currently available to cure or combat COVID-19; and,

WHEREAS, it is well recognized that COVID-19 presents a public health concern that requires extraordinary protective measures and vigilance; and,

WHEREAS, the City of Isle of Palms is threatened by COVID-19 because of the apparent ability of the virus to spread rapidly among humans, and COVID-19 thereby constitutes a clear and present threat to the health, safety, and welfare of the citizens and visitors of the City of Isle of Palms; and,

WHEREAS, the CDC has issued guidelines for "community mitigation strategies " to limit the spread of COVID-19, including recommendations for social distancing, which has proven to be an effective method for containing COVID-19; and,

WHEREAS, on March 13, 2020, Governor Henry McMaster (the "Governor") declared a state of emergency in South Carolina, Executive Order 2020-10, based on a determination that "COVID-19 poses an actual or imminent public health emergency"; and,

WHEREAS, on March 16, 2020, Mayor Jimmy Carroll declared a local state of emergency in the City of Charleston; and,

WHEREAS, the City of Isle of Palms is working with other government agencies in an effort to prevent the spread of disease; and,

WHEREAS, on March 17, 2020, the Governor issued Executive Order 2020-10, ordering and directing that any and all restaurants or other food-service establishments to suspend on-premises or dine-in consumption; and,

WHEREAS, on March 20, 2020, City Council passed Ordinance 2020-01 limiting access to the island in order to prevent the spread of the virus to its residents and staff, with certain exceptions for residents and those performing essential business; and

WHEREAS, on March 21, 2020, the Governor issued Executive Order 2020-13, authorizing and directing law enforcement officers to prohibit or disburse any congregation or gathering of people, unless authorized or in their homes, in groups of three (3) or more people, if any such law enforcement official determines, in his or her discretion, that any such congregation or gathering of people poses, or could pose, a threat to public health; and,

WHEREAS, on March 25, 2020, City Council passed Ordinance 2020-02 suspending short term rentals through April 30, 2020; and

WHEREAS, on March 27, 2020, the Governor issued Executive Order 2020-14, directing that individuals who enter the State of South Carolina from an area with a substantial community spread of COVID-19 be required isolate or self-quarantine; and,

WHEREAS, on March 28, 2020, the Governor issued Executive Order 2020-15, declaring a separate and distinct state of emergency “due to the evolving nature and scope of the public health threat or other risks posed by COVID-19 and the actual, ongoing, and anticipated impacts associated with the same” and extending certain previous Executive Orders for the duration of the state of emergency; and,

WHEREAS, on March 30, 2020, the Governor issued Executive Order 2020-16, closing any and all public beach access points and public piers, docks, wharfs, boat ramps, and boat landings; and,

WHEREAS, on March 31, 2020, the Governor issued Executive Order 2020-17, closing or restricting access to certain non-essential businesses, venues, facilities, services, and activities; and,

WHEREAS, on April 3, 2020, the Governor issued Executive Order 2020-18 closing additional non-essential businesses; and,

WHEREAS, on April 3, 2020, the Governor issued Executive Order 2020-19 prohibiting short-term rentals, vacation rentals, or other lodging accommodations or operations from any individual residing in or travelling from any country, state, municipality or other geographic area subject to or identified in a CDC travel advisory with extensive community transmission of COVID-19; and,

WHEREAS, on April 6, 2020, the Governor, recognizing that public health officials had reported over 2,000 cases of COVID-19 in South Carolina, issued a Work or Home Executive Order (2020-21) which limited individuals from moving outside their homes except to engage in

Essential Businesses; Essential Activities, and Critical Infrastructure Operations as defined in the Order; and,

WHEREAS, on April 12, 2020, the Governor issued Executive Order 2020-23, recognizing that public health officials had reported over 3,319 confirmed cases of COVID-19 throughout South Carolina, and stating that “the extraordinary circumstances and conditions that necessitated” the Governor’s “prior emergency declarations have not subsided and have, in fact, evolved and expanded to present different and additional risks and dangers,” and explaining that the State “has transitioned from the investigation, reporting, and initiation phases of the COVID-19 pandemic to the acceleration phase”; and,

WHEREAS, in Executive Order 2020-23, the Governor declared a separate and distinct state of emergency based on a determination “that the accelerated spread of COVID-19 throughout the State poses an actual, ongoing, and evolving public health threat to the State of South Carolina, which now represents a new and distinct emergency and requires additional proactive action by the [State] and the implementation and enforcement of further extraordinary measures to slow the spread of COVID-19, minimize the strain on healthcare providers, and otherwise respond to and mitigate the expanding public health threat imposed by [the] emergency”; and,

WHEREAS, on April 16, 2020, the Governor issued Executive Order 2020-25, determining that “the ongoing, evolving, and accelerating public health threat imposed by COVID-19 requires additional proactive action by the [State] and the implementation, extension, or modification of additional extraordinary measures to cope with the existing or anticipated situation, to include mitigating the significant economic and other impacts and burdens on individuals, families and businesses,” while generally reopening public boat ramps or boat landings, as well as adjacent or associated public parking lots, for the purpose of launching and retrieving boats; and,

WHEREAS, on April 16, 2020, President Donald Trump issued guidelines entitled “Opening Up America Again,” describing criteria that state and local officials should satisfy before proceeding to a phased opening of the economy; and,

WHEREAS, on April 20, 2020, Governor McMaster issued Executive Order 2020-28, reopening retail businesses previously determined to be non-essential including department stores, furniture stores, luggage stores, flower shops, book, craft and music shops subject to certain emergency rules and restrictions, including but not limited to an emergency maximum occupancy rate, social distancing practices, and compliance with certain sanitation guidelines and further ordered any local ordinance that conflicts with the Order is superseded; and,

WHEREAS, on April 21, 2020, City Council passed Ordinance 2020-03 further detailing restrictions on beach access and use to residents and in conformance with CDC guidelines; and

WHEREAS, on May 3, 2020, Governor McMaster issued Executive Order 2020-31, modifying the stay-at-home order further by authorizing restaurants to provide outdoor customer dining services; and,

WHEREAS, on May 8, 2020, Governor McMaster issued Executive Order 2020-34, modifying the stay-at-home order further by authorizing restaurants to provide limited indoor, on-premises customer dining services to resume; and,

WHEREAS, on May 15, 2020, Governor McMaster issued Executive Order 2020-36, modifying the stay-at-home order further by authorizing close-contact service providers and specific recreational and athletic facilities and activities to resume; and,

WHEREAS, on May 21, 2020, Governor McMaster issued Executive Order 2020-37, modifying the stay-at-home order further by authorizing entertainment venues and facilities and additional facilities and recreational and athletic facilities and activities to resume; and,

WHEREAS, as of June 19, 2020, despite these gradual steps, the total number of cases of persons infected with COVID-19 in South Carolina has now grown to 22,631 with 621 deaths; including 1,554 confirmed cases in Charleston County and 9 confirmed cases on the Isle of Palms; and,

WHEREAS, as of June 19, 2020, the State of South Carolina has not seen a two-week downward trajectory of documented cases; and,

WHEREAS, the significant reopening of its economic, cultural and civic life, bringing more people into contact with each other, the State of South Carolina and Charleston County has brought with it a sizable increase in the number of positive cases reported daily; with positive result rates as high as fourteen-percent (14%); and,

WHEREAS, in order to limit the probability of continued spread of COVID-19 to its residents and visitors, it is prudent to take more stringent measures; and,

WHEREAS, the CDC recommends wearing cloth face coverings in public settings where other social distancing measures are difficult to maintain in order to limit the spread of COVID-19; and

WHEREAS, in order to protect residents and visitors of the Isle of Palms while further advancing economic recovery, all must adhere to the recommendations provided by CDC on social distancing and wearing face coverings; and

WHEREAS, the use of face coverings and social distancing are important public health approaches to slow the transmission of COVID-19; and

WHEREAS, during a public health crisis, protecting the health and safety of Isle of Palms' residents and visitors is among the most important functions of City government.

WHEREAS, the City of Isle of Palms will continue to monitor on a daily basis the number of new cases and deaths and other circumstances related to COVID-19 in the City, including the impact of the coronavirus on our vulnerable and minority populations; and,

WHEREAS, in the upcoming weeks, as the City monitors this situation and the evolving medical and scientific information, we are prepared to take additional restrictive measures to limit any increase in the outbreak of COVID-19 on the island; and,

WHEREAS, Section 5-7-250 of the South Carolina Code of Laws empowers Council to enact emergency ordinances affecting life, health, or safety; and

WHEREAS, in light of the foregoing, the City of Isle of Palms deems it proper and necessary to amend Emergency Ordinance 2020-08 in order to, among other things: extend the state of emergency and require the use of face coverings in public settings where social distancing measures are difficult to maintain; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Isle of Palms, in Council assembled, that:

1. The City of Isle of Palms temporarily suspends the normal operating procedures of City Council meetings and hereby allows for the Mayor and Councilmembers to remotely participate in voting and operational procedures by telephone or other means of electronic communication provided that the provisions of the South Carolina Freedom of Information Act are complied with.
2. Local businesses on the island are authorized to purchase, use and distribute containers that do not comply with the City's plastic ban during this state of emergency.
3. All deadlines imposed by City Ordinance, applicable to the municipality or applicant, shall be suspended until July 15, 2020.
4. The City Administrator is authorized to develop and enact a plan in order to ensure continuity in the delivery of government services in light of the COVID-19 outbreak.
5. The City Administrator is authorized to cancel and revoke any special events permits issued prior to the date of this ordinance for events taking place until _____, 2020.
6. Any person on the beach will be required to maintain social distancing.
7. Starting May 12, 2020, all Short-Term Rentals on the island will be subject to the Safety Standards and Guidelines provided by the City's taskforce and attached hereto as

Exhibit A. The requirements of these Safety Standards shall expire Upon the expiration of the State of Emergency.

8. Face Coverings Required

- a. Every person working, living, visiting, or doing business in Isle of Palms is required to wear a Face Covering consistent with the current CDC guidelines while in any public place where social distancing cannot be maintained.
- b. Medical and surgical face masks, such as "N95" masks or similar medical or surgical masks should be reserved for health care personnel and other first responders with the greatest need for such personal protective equipment. Persons are encouraged to review and comply with the CDC and SCDHEC guidelines on personal protective equipment, including with the respect to the use of a medical or surgical face mask, such as "N95" mask or similar medical or surgical mask.
- c. All businesses are strongly encouraged to follow CDC guidelines or industry standards (if any) on face coverings and social distancing, unless the wearing of the patron's face mask or covering would impede the patron's service, in which case only the service provider must wear a face mask or covering.

Exceptions:

- a. Persons under the age of two years old; or
 - b. Persons for whom a face covering would cause impairment due to an existing health condition or disability; or
 - c. Persons working in a profession where use of a face covering will impede the ability to perform the duties of the profession; or
 - d. Persons exercising while observing social distancing in accordance with the CDC guidelines.
9. Any violation of any rule or regulation issued and set forth herein shall be punishable as provided in Title 9, Chapter 2, Section 3: Disorderly Conduct of the Code of Ordinances of the City of Isle of Palms, including Section 7-1-15 allowing for suspension or revocation of business license and as a violation of S.C. Code Section 16-7-10 (Illegal acts during state of emergency, or c) any other penalties provided by State law, including penalties granted pursuant to Executive Orders issued by the South Carolina Governor. In addition, the Governor has authorized cities to seek an injunction, mandamus, or other appropriate legal action in the courts of the State.

Unless stated otherwise, the provisions of this Emergency Ordinance shall become effective immediately.

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

Jimmy Carroll, Mayor