

# City of Isle of Palms South Carolina

Fiscal Year Operating Budget DRAFT #1  
July 1, 2018 - June 30, 2019

Including

General Fund (Fund #10)

Capital Projects Fund (Fund #20)

Municipal Accommodations Tax Fund (Fund #30)

Hospitality Tax Fund (Fund #35)

State Accommodations Tax Fund (Fund #50)

Marina Enterprise Fund (Fund #90)

Ratified: \_\_\_\_\_

**City of Isle of Palms  
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1		City of Isle of Palms		Actual	Budgeted	12 Months	Budgeted								
2	Account #	Account Description		FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes							
4	General Fund Revenues											Calculate Approximate Value of 1 Mill:			
5	103100.4001	Property Taxes from Operating Millage		3,618,976	3,650,000	3,654,569	3,660,000	Based on 12 months actual				Prop Tax Budget - Ops		\$ 3,660,000	
6	103100.4003	Property Taxes from Debt Service Millage		682,377	690,000	694,519	695,000	Based on 12 months actual.				Prop Tax Budget - DSvc		695,000	
7	103100.4002	Loc Option Sales Tax		731,540	715,000	749,014	750,000	Based on 12 months actual.				L.O.S.T. Budget		750,000	
8	103210.4005	Telecommunication Lic Fees		22,356	24,000	22,507	23,000	Based on 12 months actual.						5,105,000	
9	103210.4006	Business Lic Fees		1,162,359	1,095,000	1,215,283	1,200,000	Based on 12 months actual. Does not include potential WD project.				Divide by total millage rate		24.70	
10	103210.4007	Insurance Lic Fees		657,872	636,000	657,689	658,000	Based on 12 months actual.				Approx value of 1 Mill		\$ 206,680	
11	103210.4008	Public Utilities Fees		814,753	830,000	820,013	820,000	% of utility fees pd by IOP properties (SCE&G, Comcast, ATT video).							
12	103210.4009	Building Pmts & Fees		302,871	262,000	301,117	301,000	Based on 12 months actual. Does not incl 1-time revenues associated with potential Wild Dunes project							
13	103210.4010	Animal License Fees		1,780	1,900	1,805	1,800	Revenues from dog tags. Based on 12 months actual							
14	103210.4011	Residential Rental License Fees		493,866	510,000	476,308	476,000	Business license fee charged on short and long term residential rentals. Based on 12 months actual.							
15	103210.4013	Transportation Network Company Fee		6,406	5,000	7,696	8,000	New revenue source related to businesses like Uber.							
16	103400.4075	Court Generated Rev		263,440	275,000	197,816	225,000	Criminal, traffic & parking fines collected. Based on 12 mos actual plus add'l fines from hourly parking Lot A							
17	103450.4106	Intergovernmental Transfers		14,656	-	-	-	FY17 amount related to communications reimbursement from Sullivan's Island.							
18	103450.4111	Grant Revenue		152,298	-	234,081	-	Prior year amounts relate to FEMA reimbursements for Hurricane Matthew losses							
19	103450.4115	State Shared Funds		94,653	100,000	92,710	93,000	Transfers from SC State Treasurer per SC State Law. Based on 12 months actual							
20	103450.4117	State Shared \$ - Alcohol Sunday Sales Permits		49,400	45,000	51,200	51,000	Paid by island businesses that sell alcohol on Sunday. Based on last 4 qtrly payments received							
21	103500.4501	Miscellaneous Revenue		2,678	900	14,780	2,000	prior year amounts incl FOIA reimbursements, candidates fees that likely will not recur in FY19							
22	103500.4502	Parking Lot Revenue		317,838	320,000	324,639	325,000	Based on 12 months actual.							
23	103500.4504	Sales of Assets		3,678	1,000	7,473	12,500	50% of estimated proceeds from sale of old ladder truck							
24	103500.4505	Interest Income		16,657	15,000	25,759	26,000	Based on 12 months actual.							
25	103500.4506	Recreation Dept Instructor's Income		164,584	166,000	180,375	170,000								
26	103500.4507	Recreation Dept Program Income		91,709	100,000	92,405	92,000	Based on 12 months actual.							
27	103500.4509	Kennel Revenues		77	100	56	100	Based on 12 months actual.							
28	103500.4511	State Accom Tax Transfer		114,897	112,000	116,529	116,750	General Fund % of quarterly State Accommodations Tax payments. Based on 12 mos actual							
29	103500.4514	Parking Meter Revenue		389,645	387,000	372,926	373,000								
30	103500.4515	Cart Purchase Revenue		3,975	4,000	4,350	4,000	Sales of additional garbage rollcarts (all residences get 1 free)							
31	103500.4516	Alarm Permit Revenue		1,790	1,500	1,840	1,800								
32	103500.4517	Breach Inlet Ramp Key Sales		2,000	2,400	2,100	2,100								
33	103500.4518	Residential Parking Guest Booklets		810	1,000	165	200								
34	103500.4525	Tree Replacement Collections		7,100	7,500	6,625	6,000								
35	TOTAL GENERAL FUND REVENUES			10,187,039	9,957,300	10,326,348	10,093,250	1.4% Increase over FY18 budget							
37	Transfer In fr Muni Afee for Beach Svc Officers			101,193	136,183	201,193	137,245								
38	Transfer in fr Muni Afee for Summer PT Clerical help in City Hall				19,896	-	19,439								
39	Transfer in fr Muni Afee for Police Patrol Officers			64,496	69,548	69,548	72,787								
40	Transfer in fr Muni Afee for Firefighters			240,840	260,352	260,352	272,708								
41	Transfer In fr Hosp Tax for Police Livability Officer & PT ACO			126,616	126,694	-	132,046	FY19 Budgeted transfers cover the same number of positions as in FY18							
42	Transfer in fr Hosp Tax for Police Patrol Officers			64,496	69,548	69,548	72,787								
43	Transfer in fr Hosp Tax for Firefighters			60,210	65,088	65,088	68,177								
44	Transfer in fr State Atax for summer weekend PT Fire			5,521	11,615	5,521	12,109								
45	Transfer in fr State Atax for Firefighters			240,840	260,352	260,352	272,708								
46	Transfer in fr State Atax for Police Patrol Officers			64,496	68,985	68,985	72,787								
47	Transfer in fr Victims Fund for a portion of Vict Adv/Detective			14,000	14,000	14,000	14,000								
48	Transfer In fr Muni AFee, for 75% of Pworks Temp Labor			134,664	133,088	234,664	150,000								
49	Transfer In fr Muni Afee, for 50% of Pworks Vehicle Fuel & Oil			25,621	29,000	25,621	29,000	Tourism-related transfers-in equate to approximately 6.91 Mills (1,325,793-14,000+116,750)/206,680							
50	103900.4901		Subtotal Transfers In	1,142,993	1,264,349	1,274,872	1,325,793								
52	GENERAL FUND REVENUES & TRANSFERS IN			\$ 11,330,032	\$ 11,221,649	\$ 11,601,220	\$ 11,419,043	1.8% Increase over FY18 budget							

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1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
6			<b>Mayor and Council</b>											
7														
8	General	104010.5001	Mayor and Council Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000							
9	General	104010.5004	FICA Expense	1,301	1,301	1,301	1,301							
10	General	104010.5005	Retirement Expense	1,272	1,492	1,053	2,475	SCRS rate is 14.56%, up 1% from FY18.						
11	General	104010.5006	Group Health Insurance	42,633	43,205	47,911	87,398	current rates + 5.4% incr effective 1/1/19. Increased participation by Council in FY19						
12	General	104010.5007	3-16	399	474	440	475	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
13	General	104010.5010	17-19	658	500	934	700							
14	General	104020.5014	20-22	50	50	-	50	Municipal Assoc membership for Mayor						
15	General	104020.5015	23	6,651	9,000	11,459	9,000	Annual MASC conference, videographer for meetings, workshop meals.						
16	General	104020.5016	24-25	-	250	-	250							
17	General	104020.5021	26	2,977	3,672	2,892	3,672							
18	General	104020.5062	27	1,999	2,038	1,999	2,038	Public officials liability & employee bond for Mayor.						
19	General	104020.5079	28	4,504	4,500	4,448	4,500							
20	General	104020.5088	29	2,319	20,429	21,072	22,000	Includes AirMedCare coverage for island residents						
21			30											
22		Total Mayor and Council	31-33	\$ 81,762	\$ 103,911	\$ 110,510	\$ 150,859							
23			Change from Prior Year				45%	Increase/(Decrease) from FY18 budget.						
24														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
25														
26														
27			General Government											
28														
29	General	104110.5001	Salaries & Wages	420,062	464,726	462,516	484,563	2.2% COLA and 2% merit pool effective January 2019.						
30	General	104110.5002	Overtime Wages	11,073	8,895	17,653	9,278							
31	General	104110.5003	Part-time Wages	337	18,423	956	18,000	part-time clerical assistant for summer months						
32	General	104110.5004	FICA Expense	31,385	37,641	35,240	39,156	7.65% of Salaries						
33	General	104110.5005	Retirement Expense	51,332	64,223	58,617	71,903	SCRS rate is 14.56%, up 1% from FY18.						
34	General	104110.5006	Group Health Insurance	32,743	38,083	41,579	43,490	current rates + 5.4% increase effective 1/1/19.						
35	General	104110.5007	Workers' Compensation	5,247	5,200	5,517	5,432	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
36	General	104120.5009	Debt Service - Principal	518,000	526,000	520,000	536,000	60% Rec Bond princ (170,000*60%=102,000), 100% PSB bond princ (350,000) & 40% FS#2 bond princ (185,000*40%=74,000)						
37	General	104120.5010	Printing & Office Supplies	10,783	10,000	13,693	11,000	increased based on actual						
38	General	104120.5011	Debt Service - Interest	215,389	203,349	211,400	185,754	60% Rec Bond (19,908*60%=11,945); 100% PSB bond (tot=\$175,950); 40% FS#2 bond (38,634*40%=15,454)						
39	General	104120.5013	Bank Service Charges	6,171	6,500	6,195	7,000	increased based on actual						
40	General	104120.5014	Membership & Dues	5,734	5,985	5,371	5,985	See attached note.						
41	General	104120.5015	Meetings & Seminars	6,410	6,000	8,051	6,000	Various MASC meetings, ICMA Annual Conf., SC City Managers Assn. Meetings.						
42	General	104120.5016	Vehicle Fuel & Oil	1,432	1,750	1,597	1,750							
43	General	104120.5020	Electricity & Gas	3,673	4,000	4,265	4,000							
44	General	104120.5021	Telephone & Cable	9,878	10,952	10,865	10,952							
45	General	104120.5022	Water & Sewer	1,670	2,120	1,795	2,120							
46	General	104120.5025	Non-capital Tools & Equipment	1,075	1,250	1,256	1,250							
47	General	104120.5026	Maint & Service Contracts	23,021	38,935	23,010	41,335	See attached note.						
48	General	104120.5027	Machinery & Equipment Repair	-	1,000	23	1,000							
49	General	104120.5044	Cleaning & Sanitary Supplies	1,758	2,000	1,588	2,000							
50	General	104120.5049	Medical & Lab	446	800	393	800							
51	General	104120.5061	Advertising	6,972	7,600	6,010	7,600	covers all legal notice and FOIA requirements.						
52	General	104120.5062	Insurance	19,143	21,662	22,070	22,745	50% of property, liability and flood on City Hall Building. Incl key employee bonds.						
53	General	104120.5063	Rents & Leases	8,423	10,700	7,803	10,700	Copier lease (\$9,000), postage meter (\$1,400), post office box (\$300)						
54	General	104120.5064	Employee Training	20,944	83,968	38,194	103,000	includes provision for tuition reimbursement for all employees in good standing who submitted requests						
55	General	104120.5065	Professional Services	27,334	38,520	36,090	38,520	See attached note.						
56	General	104120.5067	Contracted Services	-	-	-	100,000	Contracted IT service. Technology Solutions is currently working on a cost estimate.						
57	General	104120.5068	Election Expenses	-	1,000	10,513	-	no municipal election in FY19						
58	General	104120.5079	Miscellaneous & Contingency	12,169	17,910	15,540	17,910	See attached note.						
59														
60		Total General Government		1,452,603	\$ 1,639,192	\$ 1,567,799	\$ 1,789,243							
61			Change from Prior Year				9%	Increase/(Decrease) from FY18 budget.						
62														
63														
64														
65														
66														

Cell: H40

Comment: General Gov't, Membership & Dues:

Municipal Assn \$2,000

Sam's Club/Costco \$115

SC City/County Managers Assn. \$100x2=\$200

Intl. City Managers Assn. \$2000

GFOA = \$160

Post & Courier = \$400

SC Assoc of CPAs \$300

American Shore & Beach Preservation Assoc \$250

SC Beach Advocates \$500

SC DOT subscription for lookups of road and rights of way ownership \$60

Cell: H47

Comment: Gen Gov't, Maint & Service Contracts:

Monthly cleaning, shared 50/50 with Building Dept = \$3,600

Typewriter maintenance (2) \$200

Elevator maintenance contract \$1,750 (up from \$1,700 last yr)

Computer software maintenance \$8,200 (up from \$7,800 last yr)

\$160 for extended warranty/maint new HVAC

\$300 qtrly cleaning of AC filters

\$125 termite bond renewal

\$200 monthly pest spraying

\$15,000 use of Tree Fund revenues (for beautification of public property as directed by City Council).

\$284 Chas County stormwater fee

\$86 Chas County disposal fee

\$430 Gateway and Sonicwall security software, split between depts

\$3000 Hurricane shutter maintenance, all City Hall windows (up from \$750 in FY17)

\$700 Internet cloud backup (Carbonite Business Premier) for Gen Gov't

\$1000 provision for HVAC repairs

\$3,000 undesignated (in past years this has covered plumbing repairs, lighting repairs, interior painting, carpet cleaning, replacement state and US flags, small carpentry jobs, repairs to lock on safe, repairs to door locks/combo changes, etc)

\$1300 Adobe Acrobat Pro DC subscription for City Hall (up \$400 fr FY18)

Add \$2000 to replace City Hall door locks

Cell: H55

Comment: Gen Gov't, Professional Services:

Financial auditing services \$23,000 + \$3950 for potential mandatory Single Audit

Flexible benefits plan admin (SHP) \$1000

Equifax credit monitoring \$750

SCLLR annual elevator inspection fee \$70

MASC Unemployment Compensation Svc Fee \$200

Background checks on prospective employees (including all PT Rec staff/summer counselors)  $75 \times \$36 = \$2700$

Ongoing costs related to codification (Municode) \$2,750

Lowcountry Drug Screening admin fee \$100

Misc videography for events and insurance records \$1500

Digitize historical records located in City Hall \$1500

Undesignated \$1000

Cell: H58

Comment: Gen Gov't, Miscellaneous & Contingency:

Charleston Chaplaincy \$1,000

Holly Reynolds \$2,500. This IOP resident accepts injured shorebirds and rehabilitates them. City staff refer all calls related to injured birds to her. The City's annual donation is a major source of funding and helps purchase food and medicine for the birds.

Miscellaneous \$2,000

Annual appreciation event \$11,000

Employee Morale and Incentive Program/Suggestion awards/Recruitment awards \$500

Refreshments for meetings \$750

Tide tables from DHEC OCRM \$160

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
67			<b>Police Department</b>											
69	General	104410.5001	Salaries & Wages	1,261,563	1,422,137	1,352,047	<b>1,478,735</b>	2.2% COLA and 2% merit pool effective January 2019.						
70	General	104410.5002	Overtime Wages	138,565	122,721	138,557	<b>127,011</b>							
71	General	104410.5003	Part-time Wages	3,861	-	5,148	-							
72	General	104410.5004	FICA Expense	105,093	118,182	112,028	<b>122,840</b>							
73	General	104410.5005	Retirement Expense	192,481	243,229	219,556	<b>268,842</b>	PORS rate is 17.24%. SCRS rate is 14.56%. Both are up 1% from FY18.						
74	General	104410.5006	Group Health Insurance	177,128	211,860	195,757	<b>218,320</b>	current rates + 5.4% increase effective 1/1/19.						
75	General	104410.5007	Workers' Compensation	60,877	72,876	66,899	<b>75,866</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
76	General	104420.5010	Printing & Office Supplies	14,776	14,000	15,101	14,000							
77	General	104420.5014	Membership & Dues	1,542	2,500	1,432	2,500	Incls SC & Int'l Police Chiefs Assoc, SCPD Accreditation Assoc, Gun Range, Chas Co Hazmat						
78	General	104420.5015	Meetings & Seminars	12,505	2,000	5,529	2,000							
79	General	104420.5016	Vehicle Fuel & Oil	61,582	75,000	76,795	<b>80,000</b>	increased based on actual.						
80	General	104420.5017	Vehicle Maintenance	35,661	46,000	37,514	46,000							
81	General	104420.5020	Electricity & Gas	30,017	31,000	31,873	<b>32,000</b>							
82	General	104420.5021	Telephone & Cable	63,262	66,153	54,302	<b>67,833</b>	see attached note.						
83	General	104420.5022	Water & Sewer	4,148	5,300	5,698	<b>6,000</b>	increased based on actual.						
84	General	104420.5025	Non-capital Tools & Equipment	2,327	2,000	955	2,000							
85	General	104420.5026	Maint & Service Contracts	43,716	67,499	54,773	<b>77,659</b>	see attached note.						
86	General	104420.5027	Machinery & Equipment Repair	4,960	8,500	6,293	8,500	Repairs to in-car cameras and radar units and batteries for portable radios						
87	General	104420.5041	Uniforms	19,902	20,715	23,834	20,715	incls taser batteries & uniform shirts w/ ballistic vests worn outside uniform						
88	General	104420.5044	Cleaning & Sanitary Supplies	1,772	1,750	1,881	1,750							
89	General	104420.5049	Medical & Lab Supplies	3,846	4,000	3,661	4,000	includes supplies for breathalyzer testing and forensics work. Also includes pre-employment screenings.						
90	General	104420.5062	Insurance	65,919	73,162	62,919	<b>76,820</b>	50% of property, liability, flood and undergrnd storage tank for PSB. Auto liab incr.						
91	General	104420.5063	Rents & Leases	3,328	3,300	2,826	3,300	copier operating lease.						
92	General	104420.5064	Employee Training	11,222	8,980	12,950	8,980							
93	General	104420.5065	Professional Services	11,108	85,500	4,925	5,500	CALEA compliance, raccoon mgt, backflow testing, UST inspection fees. FY18 incl \$80,000 for IT services						
94	General	104420.5067	Contracted Services	350	5,000	5,125	<b>10,000</b>	increased expense related to coyote management						
95	General	104420.5079	Miscellaneous & Contingency	3,854	3,250	4,564	3,250							
96	General	104420.5081	Canine Kennel Expenses	412	1,000	808	1,000							
97		<b>Total Police Department</b>		<b>2,335,777</b>	<b>\$ 2,717,614</b>	<b>\$ 2,503,750</b>	<b>\$ 2,765,421</b>							
98			<b>Change from Prior Year</b>				<b>2%</b>	<b>Increase/(Decrease) from FY18 budget</b>						
99														
100														
101														
102														
103														
104														
105														
106														
107														
108														
109														



Cell: H82

Comment: Police Dept Telephone & Cable:

Monthly cellular -  $\$270 \times 12 = \$3,240$

Monthly wireless cards -  $\$40 \times 7 \times 12 = \$3,360$  (up from \$2,880 in FY18)

Monthly NCIC line -  $\$112 \times 12 = \$1,344$

Monthly data & phone -  $\$1100 \times 12 = \$13,200$  (up \$100/mo from FY18)

Monthly Chas Co radio fee -  $\$38 \times 60 \text{ radios} \times 12 \text{ mos} = \$27,360$

Monthly ATT Pro Regionals State network for NCIC access -  $\$450 \times 12 = \$5,400$

Annual ASE encryption (inter-agency security ethernet line) for secure data transfer with CCCD = \$13,677

Monthly Verizon data charge for 1 tablet =  $\$21 \times 12 = \$252$

Cell: H85

Comment: Police Department Maintenance & Service Contracts:

pest mgt =  $(\$16 \times 12) + \$250$  annual termite inspection = \$430

security system =  $\$100 \times 4$  (evidence room) +  $\$100 \times 4 = \$800$

NCIC annual maintenance = \$700

Enterpol annual maintenance = \$15,380 (up \$750 from FY18) (records mgt, dispatch, livability, LOTUS notes, CAD and RMS)

elevator maint =  $\$1,100 \times 4 = \$4,400$  (up \$400 fom FY18)

MDT Visinet (silent dispatching system) license =  $\$1465 \times 6 \text{ MDTs} = \$8,790$  (up \$5250 from FY18)

walkie radio maint =  $\$10 \times 29 \times 12 \text{ mos} = \$3,480$

in-car radio maint =  $\$11 \times 27 \times 12 \text{ mos} = \$3,564$

housekeeping service =  $\$500 \times 12 = \$6,000$

stormwater fee (50% of PSB) = \$350

HVAC maintenance - \$3,200

generator maintenance - \$505 (split 50/50 w/ Fire Dept)

hood inspection \$300

50% of cost to pressure wash PSB \$1,500

Gateway and Sonicwall security software, split between depts \$430

Fire alarm system inspection \$175

Sonitrol panic alarm for Interview Room 2 \$440

Annual software maintenance for Notes Traveler (req'd by Criminal Justic Info Sys (CJIS)) \$500

Annual network securty monitoring service (incls firewall and VPN) \$2,700

Annual maintenance on surveillance system, previously covered under warranty \$1,200

Chalk for marking lines to designate parking (\$1,500)

Power DMS accreditation software subscription for electronic CALEA submissions \$1,700 (up \$200 from FY18)

International Assoc of Chiefs of Police Network (IACPNET) annual fee \$875

Survey Monkey annual fee for accreditation citizen survey \$250

Extended maintenance contracts for 4 in-car cameras (will expand as these are replaced) and computer server that services in-car and body-worn cameras \$3000

Monthly service to perform computer network backup by Huber & Assoc  $\$370 \times 12 = \$4,440$

Software interface between state e-citation program and Police RMS (report mgt system) - \$3,500 inital cost plus \$750 annual support and maintenance

Add Intrusion PRevention Service (IPS) mandated by Chas County Consol Dispatch \$3800

general maint = \$3,000 - in past years this has covered small carpentry jobs, electrical and phone repairs/wiring changes, fire extinguisher maintenance, typewriter repairs, interior painting, computer network maintenance, lock repairs, hurricane shutter repairs, and plumbing repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
110			<b>Fire Department</b>											
111														
112	General	104510.5001	Wages and Salaries	1,600,542	1,650,080	1,599,963	<b>1,684,761</b>	2.2% COLA and 2% merit pool effective January 2019.						
113	General	104510.5002	Overtime Wages	334,068	297,593	333,027	<b>303,083</b>							
114	General	104510.5003	Part-time Wages	24,594	20,000	15,791	19,748							
115	General	104510.5004	FICA Expense	148,125	150,527	146,856	<b>153,581</b>	7.65% of Salaries						
116	General	104510.5005	Retirement Expense	284,061	318,676	283,946	<b>345,196</b>	PORS rate is 16.24%. SCRS rate is 13.56%. Both are up 1% from FY18.						
117	General	104510.5006	Group Health Insurance	242,054	264,262	246,249	<b>279,329</b>	current rates plus 5.4% effective 1/1/19						
118	General	104510.5007	Workers' Compensation	77,439	86,079	84,619	<b>87,979</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
119	General	104520.5010	Printing & Office Supplies	4,931	6,500	5,933	6,500							
120	General	104520.5014	Membership & Dues	2,191	2,300	2,121	2,300	NFPA, SC Fire Chiefs Assoc, SC Assoc of Arson Investigators, SC Fire Marshals.						
121	General	104520.5015	Meetings & Seminars	-	500	31	500							
122	General	104520.5016	Vehicle Fuel & Oil	17,264	19,000	16,990	19,000	based on \$2.40/gal UNL & \$2.10/gal Diesel.						
123	General	104520.5017	Vehicle Maintenance	72,219	70,000	43,332	70,000	incl 1 major PM each year + 3 routine (oil change, etc).						
124	General	104520.5020	Electricity & Gas	42,074	44,500	45,661	44,500							
125	General	104520.5021	Telephone & Cable	57,403	63,056	58,164	<b>63,456</b>	see attached note.						
126	General	104520.5022	Water & Sewer	9,266	10,600	10,978	10,600							
127	General	104520.5025	Non-capital Tools & Equipment	5,524	4,700	4,642	4,700							
128	General	104520.5026	Maint & Service Contracts	56,918	65,675	48,557	65,675	see attached note.						
129	General	104520.5027	Machinery & Equipment Repair	9,020	10,000	10,546	10,000							
130	General	104520.5041	Uniforms	14,649	20,000	15,767	20,000							
131	General	104520.5044	Cleaning & Sanitary Supplies	3,799	4,000	4,236	4,000							
132	General	104520.5049	Medical & Lab Supplies	17,939	15,000	17,843	<b>17,000</b>	Includes medical supplies, tools for EMT services and annual physicals for all personnel						
133	General	104520.5062	Insurance	94,179	101,687	109,118	<b>106,771</b>	50% of prop, liab, flood & undrgrnd storage tank at PSB, 100% for FS#2. Auto liab incr.						
134	General	104520.5063	Rents & Leases	1,583	2,500	1,431	2,500	Copier/equipment. Reduced based on actual						
135	General	104520.5064	Employee Training	10,558	10,000	12,853	10,000							
136	General	104520.5065	Professional Services	6,052	6,000	4,793	6,000							
137	General	104520.5079	Miscellaneous & Contingency	6,629	6,000	4,805	6,000							
138	General	104520.5080	Volunteer Fire Points	1,219	2,000	721	1,500							
139														
140		<b>Total Fire Department</b>		<b>3,144,301</b>	<b>\$ 3,251,235</b>	<b>\$ 3,128,973</b>	<b>\$ 3,344,679</b>							
141		<b>Change from Prior Year</b>					<b>3%</b>	<b>Increase/(Decrease) from FY18 budget.</b>						
142														
143														
144														
145														
146														

Cell: H125

Comment: Fire Dept Telephone & Cable:

Monthly cellular -  $\$250 \times 12 = \$3,000$

Monthly wireless cards -  $\$38 \times 10 \times 12 = \$4,560$

Monthly Nuvox data & phone -  $\$1840 \times 12 = \$22,080$

Monthly Chas Co radio fee -  $\$38 \times 58 \text{ radios} \times 12 \text{ mos} = \$26,448$  (up from \$25,992 in FY17)

Metro ethernet line for secure data transfer with CCCD (\$7,172)

Monthly service for 1 tablet ( $\$21 \times 12 = \$252$ )

Add MDM Mgt for mobile data terminals ( $\$50 \times 8 = \$400$ )

Cell: H128

Comment: Fire Department Maintenance & Service Contracts:

pest mgt  $\$16 \times 37/\text{month} = \$636$

bay door svc contract ( $\$440 \text{ PSB} + \$330 \text{ FS2}$ )  $\times 4 = \$3,080$

alarm monitoring svc both stations = \$515

Firehouse reporting software maintenance = \$2,400 + \$2,500 new IOP share of Firehouse records mgt administrator at Chas Co Consolidated Dispatch

generator maint =  $\$505 + \$1010 = \$1,515$

elevator maint =  $(\$320 \times 4) + (\$715 \times 4) = \$4,140$

mandatory \$3,750 5yr rupture valve test on all elevators as required by LLR ( $\$2500 \times 1.5 \text{ elevators}$ )

SIFD or Mt. Pleasant training facility maint = \$1,000

walkie radio maint =  $\$10 \times 49 \times 12 \text{ mos} = \$5,880$

mobile radio maint -  $\$11 \times 10 \times 12 \text{ mos} = \$1,320$

MDT Visinet (silent dispatching system) license =  $\$708 \times 8 \text{ MDTs} = \$5,664$

sprinkler sys maint = \$525

hood and wet riser inspection = \$500

HVAC maint =  $\$2725$  (50% of PSB) +  $\$2700$  for FS2 = \$5,230

weekly housekeeping =  $\$377.50 \times 12 = \$4,530$

stormwater fee = \$350 (1/2 of estimated PSB) + \$ FS2 \$260

gateway and Sonicwall security software, split between depts = \$430

pressure wash exterior (Sta 2 \$800 + 50% of PSB \$1,000) = \$1,800

fire inspection sys subscription service (Mobile Eyes) = \$2,500

AED maintenance = \$2700

maint contract on "jaws of life" equipment \$800

fire alarm system inspection \$525

surveillance system maint \$630

\$4,755 annual subscription service on NFPA/OSHA compliance software

\$2,500 to repaint PSB lobby and other areas as needed

\$340 for preventative maint on 2 gear extractors (industrial washing machines for gear)

\$1900 for onsite annual pump testing

general maint = \$3,000 to cover HVAC, plumbing and electrical repairs, compressor testing, typewriter maint, fire extinguisher maint, AED repairs and bay door repairs

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
147			<b>Public Works Department</b>											
149	General	104610.5001	Wages and Salaries	505,434	518,274	518,130	<b>530,059</b>	2.2% COLA and 2% merit pool effective January 2019.						
150	General	104610.5002	Overtime Wages	14,437	13,535	17,197	<b>13,593</b>							
151	General	104610.5004	FICA Expense	39,198	40,683	40,330	<b>41,589</b>	7.65% of Salaries						
152	General	104610.5005	Retirement Expense	60,179	72,113	64,507	<b>79,156</b>	SCRS rate is 14.56%. Up 1% from FY18						
153	General	104610.5006	Group Health Insurance	66,112	68,284	67,054	<b>72,654</b>	current rates plus estimated 5.4% increase effective 1/1/19						
154	General	104610.5007	Workers' Compensation	31,766	35,865	35,143	<b>36,739</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
155	General	104620.5010	Printing & Office Supplies	587	1,000	753	1,000							
156	General	104620.5014	Membership & Dues	462	500	417	500							
157	General	104620.5015	Meetings & Seminars	-	250	-	250							
158	General	104620.5016	Vehicle Fuel & Oil	51,241	58,000	53,203	58,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
159	General	104620.5017	Vehicle Maintenance	66,547	85,000	84,719	85,000							
160	General	104620.5020	Electricity & Gas	74,256	86,900	75,318	86,900	Incls some streetlights. Incls new NPDES wash-down facility.						
161	General	104620.5021	Telephone & Cable	10,797	10,952	11,361	10,952							
162	General	104620.5022	Water & Sewer	1,927	1,700	7,576	<b>8,000</b>	increased based on actual. Additional water usage due to new wash station						
163	General	104620.5025	Non-capital Tools & Equipment	4,368	2,000	1,169	2,000							
164	General	104620.5026	Maint & Service Contracts	2,348	9,700	7,244	9,700							
165	General	104620.5027	Machinery & Equipment Repair	7,034	4,000	8,866	<b>7,000</b>	increased based on actual						
166	General	104620.5041	Uniforms	7,161	7,000	8,613	<b>9,000</b>	replacement tshirts & hats, weekly uniform service, increased based on actual						
167	General	104620.5044	Cleaning & Sanitary Supplies	2,585	3,500	2,598	3,500							
168	General	104620.5049	Medical & Lab Supplies	2,774	3,500	2,896	3,500	incls safety gloves and glasses and random drug screens for CDL drivers.						
169	General	104620.5054	Street Signs	2,444	4,000	1,703	4,000	only covers replacements for street name signs						
170	General	104620.5062	Insurance	31,754	37,861	40,618	<b>39,754</b>	includes property, liability, underground fuel tank and flood. Auto liab incr.						
171	General	104620.5063	Rents & Leases	147	250	463	<b>500</b>	rental of the welding gas tank.						
172	General	104620.5064	Employee Training	-	300	-	300	most training for PW employees happens in-house at no cost.						
173	General	104620.5065	Professional Services	1,630	2,000	1,700	2,000	annual testing of underground storage tanks (\$625) and annual DHEC UST fee (\$800). Added backflow test.						
174	General	104620.5066	Temporary Labor	179,551	177,450	200,264	<b>200,000</b>	increased based on actual. Added hours for weekly pressure washing of front beach compactor.						
175	General	104620.5067	Contracted Services	568	1,000	568	1,000	provision for fees for yard debris taken to 4B dumpsite in Mt. Pleasant. Also covers community Shred Day(s)						
176	General	104620.5079	Miscellaneous & Contingency	1,256	1,000	270	1,000	for instance, locks, batteries, repl plants and mailboxes, cold weather covers for irrigation, de-icer						
177	General	104620.5089	Garbage Cart Procurement	7,541	7,800	9,718	7,800							
178		<b>Total Public Works</b>		<b>1,174,105</b>	<b>\$ 1,254,417</b>	<b>\$ 1,262,397</b>	<b>\$ 1,315,446</b>							
179			<b>Change from Prior Year</b>				<b>5%</b>	<b>Increase/(Decrease) from FY18 budget.</b>						
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	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
185			<b>Building and Planning Department</b>											
186														
187	General	104710.5001	Wages and Salaries	240,650	245,883	245,734	<b>245,845</b>	2.2% COLA and 2% merit pool effective January 2019.						
188	General	104710.5002	Overtime Wages	354	1,409	682	1,306							
189	General	104710.5004	FICA Expense	17,742	18,918	17,964	18,907	7.65% of Salaries						
190	General	104710.5005	Retirement Expense	28,179	33,533	29,593	<b>35,985</b>	SCRS rate is 14.56%. This is up 1% from FY18.						
191	General	104710.5006	Group Health Insurance	34,279	34,489	39,790	<b>42,279</b>	current rates plus 5.4% increase effective 1/1/19						
192	General	104710.5007	Workers' Compensation	2,815	2,880	3,072	<b>2,972</b>	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
193	General	104720.5010	Printing & Office Supplies	9,979	12,500	8,733	12,500							
194	General	104720.5014	Memberships & Dues	662	1,000	742	1,000							
195	General	104720.5015	Meetings & Seminars	15	1,000	312	1,000	covers attendance at Business License Officers Association meetings						
196	General	104720.5016	Vehicle Fuel & Oil	3,890	4,000	4,434	<b>4,500</b>	based on \$2.40/gal UNL & \$2.10/gal Diesel						
197	General	104720.5017	Vehicle Maintenance	221	1,000	72	1,000							
198	General	104720.5020	Electricity & Gas	3,673	4,000	4,265	4,000							
199	General	104720.5021	Telephone & Cable	5,395	5,352	5,181	5,352							
200	General	104720.5022	Water & Sewer	1,480	1,600	1,605	1,600							
201	General	104720.5025	Non-capital Tools & Equipment	38	300	22	300							
202	General	104720.5026	Maint & Service Contracts	7,436	7,500	8,232	7,500	pest control, housekeeping, HVAC svc, generator maint, hurricane shutter maint, general maint as needed						
203	General	104720.5027	Machinery & Equipment Repair	-	500	-	500							
204	General	104720.5041	Uniforms	362	500	498	500							
205	General	104720.5044	Cleaning & Sanitary Supplies	417	500	393	500							
206	General	104720.5049	Medical & Lab	121	100	142	100							
207	General	104720.5062	Insurance	8,704	9,085	8,769	<b>9,539</b>	Includes 50% of property, liability and flood on City Hall Building.						
208	General	104720.5063	Rents & Leases	464	800	489	800	copier rent, reduced based on actual						
209	General	104720.5064	Employee Training	1,612	1,300	818	1,300							
210	General	104720.5065	Professional Services	6,187	70,500	7,349	20,500	computer softwr program support (\$3,000), flood letter (\$3,000) & BOZA & Plan Commission legal svcs (\$4,500 total, \$1,000 of which is training). \$5,000 for special projs and \$5,000 for services requested by the Planning Commission (i.e. analysis of septic vs sewer system). FY18 budget incl \$50,000 for contract building maint mgr.						
211	General	104720.5079	Miscellaneous & Contingency	311	500	370	500							
212														
213		<b>Total Building &amp; Planning</b>		<b>374,984</b>	<b>\$ 459,149</b>	<b>\$ 389,259</b>	<b>\$ 420,286</b>							
214			<b>Change from Prior Year</b>				<b>-8%</b>	<b>Increase/(Decrease) from FY18 budget.</b>						
215														
216														
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219														
220														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months Ending 2/28/18	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18		FY 2018-19							
3														
4	General Fund Expenditures													
5														
221			<b>Recreation Department</b>											
223	General	104810.5001	Wages and Salaries	345,866	349,457	344,184	359,585	2.2% COLA and 2% merit pool effective January 2019.						
224	General	104810.5002	Overtime Wages	17,608	17,838	10,807	18,226							
225	General	104810.5003	Part-time Wages	184,353	207,400	195,843	207,400	Staff for games, wknds, events, grnds & maint, camps, scorekpers, officials, trainer, etc., incr based on actual						
226	General	104810.5004	FICA Expense	39,804	43,964	40,545	44,769	7.65% of Salaries						
227	General	104810.5005	Retirement Expense	42,493	53,195	44,013	57,921	SCRS rate is 14.56%, including a 1% increase.						
228	General	104810.5006	Group Health Insurance	58,833	56,699	56,521	65,256	current rates plus 5.4% increase effective 1/1/19						
229	General	104810.5007	Workers' Compensation	12,391	13,427	13,564	13,699	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
230	General	104820.5010	Printing & Office Supplies	10,519	10,500	9,231	10,500							
231	General	104820.5014	Memberships & Dues	1,337	1,600	1,202	1,600							
232	General	104820.5015	Meetings & Seminars	1,381	2,000	953	2,000							
233	General	104820.5016	Vehicle Fuel & Oil	2,760	4,000	3,187	4,000							
234	General	104820.5017	Vehicle Maintenance	433	2,000	1,680	2,000	based on \$2.40/gal UNL & \$2.10/gal Diesel						
235	General	104820.5020	Electricity & Gas	34,600	37,000	37,236	37,000							
236	General	104820.5021	Telephone & Cable	15,567	13,992	17,665	17,000							
237	General	104820.5022	Water & Sewer	4,023	4,240	3,767	4,240							
238	General	104820.5025	Non-capital Tools & Equipment	1,767	1,800	981	1,800							
239	General	104820.5026	Maint & Service Contracts	45,164	38,600	41,238	38,600	expenses related to cardio equip, ballfield lights, HVAC, playground.						
240	General	104820.5027	Machinery & Equipment Repair	2,746	2,500	580	2,500							
241	General	104820.5041	Uniforms	1,739	1,950	1,847	1,950							
242	General	104820.5044	Cleaning & Sanitary Supplies	5,296	4,750	5,471	4,750							
243	General	104820.5049	Medical & Lab Supplies	675	800	786	800							
244	General	104820.5062	Insurance	40,200	42,200	37,990	44,310	includes property, liability and flood. Current rates + 2% (12% for Flood).						
245	General	104820.5063	Rents & Leases	2,856	3,700	2,657	3,700	Copier, Port-a-john, Pest control, Pay phone & Helium tank.						
246	General	104820.5064	Employee Training	1,674	2,300	1,167	2,300	Seminars, workshops and employee wellness program.						
247	General	104820.5065	Professional Services	105	115	105	115							
248	General	104820.5079	Miscellaneous & Contingency	2,305	3,500	2,980	3,500							
249	General	104830.5088	5 & Under Groups	605	750	579	750							
250	General	104830.5091	Programs	2,543	3,000	2,218	3,000	Includes gymnastics, tennis, TKD, exercise, fencing, etc.						
251	General	104830.5092	Special Activities/Events	22,278	24,500	23,485	24,500	Incls Wellness Fair, Halloween Carnival, holiday events and decor, Doggie Day, Yard Sale, yoga/special sports camps, Half Rubber.						
252	General	104830.5093	Summer Camps	12,631	14,500	11,366	14,500							
253	General	104830.5095	Theme Activities	1,084	2,000	1,279	2,000	Includes children's holiday workshops and activites						
254	General	104830.5097	Adult Sports	12,905	14,000	14,832	14,000							
255	General	104830.5098	Youth Sports	30,006	35,000	31,118	35,000							
256	General	104830.5099	Keenagers	2,424	3,000	4,003	3,000							
257		Total Recreation Department		960,969	\$ 1,016,277	965,081	\$ 1,046,271							
258			Change from Prior Year				3%	Increase/(Decrease) from FY18 budget.						
259														
260														

	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19							
3														
4	General Fund Expenditures													
5														
261			<b>Judicial and Legal</b>											
262														
263	General	104910.5001	Wages and Salaries	63,473	64,068	66,197	67,114	2.2% COLA and 2% merit pool effective January 2019.						
264	General	104910.5002	Overtime Wages	7,426	2,946	9,936	8,213	increased based on actual						
265	General	104910.5003	Part-time Wages	15,441	18,000	15,000	18,000	Includes a provision for substitute judge if necessary						
266	General	104910.5004	FICA Expense	6,502	6,504	6,694	7,140	7.65% of Salaries						
267	General	104910.5005	Retirement Expense	9,902	11,528	10,417	13,588	SCRS rate is 14.56%						
268	General	104910.5006	Group Health Insurance	6,135	6,265	6,192	6,510	current rates plus 5.4% increase effective 1/1/19						
269	General	104910.5007	Worker's Compensation	248	288	266	312	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
270	General	104920.5010	Printing & Office Supplies	3,873	4,500	3,428	4,500							
271	General	104920.5014	Memberships & Dues	82	200	82	200							
272	General	104920.5015	Meetings & Seminars	684	800	378	800							
273	General	104920.5021	Telephone & Cable	3,816	3,540	3,635	3,450							
274	General	104920.5025	Non-capital Tools & Equipment	614	800	603	800							
275	General	104920.5026	Maint & Service Contracts	3,480	6,800	3,060	6,800	includes annual maintenance on JEMS system and online payment system.						
276	General	104920.5062	Insurance	566	584	576	613							
277	General	104920.5064	Employee Training	1,193	2,000	1,378	2,000							
278	General	104920.5065	Professional Services	98,959	189,000	114,223	189,000	Includes most legal fees for the City, court software programming assistance and court security.						
279	General	104920.5079	Miscellaneous & Contingency	509	850	458	850	add						
280														
281		Total Judicial and Legal		222,904	\$ 318,673	242,524	\$ 329,890							
282			Change from Prior Year				4%	Increase/(Decrease) from FY18 budget.						
283														
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	A	B	C	E	F	G	H	I	J	K	L	M	N	O
1	Source		City of Isle of Palms	Actual	Budgeted	12 Months Ending 2/28/18	Budgeted							
2	Fund	Account #	Account Description	FY 2016-17	FY 2017-18		FY 2018-19							
3														
4	General Fund Expenditures													
5														
290			Parking Department (includes BSOs and parking lot staff)											
291														
292	General	105710.5002	Overtime Wages	3,449	3,504	960	3,532							
293	General	105710.5003	Part-time Wages	85,750	116,820	61,668	117,720	Ten Beach Service Officers, roughly March thru Sept. Offset by transfers in fr Muni Atax Fund.						
294	General	105710.5004	FICA Expense	6,824	9,205	4,794	9,276	7.65% of Salaries						
295	General	105710.5005	Retirement Expense	280	-	19	-							
296	General	105710.5006	Group Health Insurance	-	-	35	-							
297	General	105710.5007	Workers' Compensation	4,891	6,654	4,978	6,717	estimated using budgeted salaries, current workers comp rates and experience mod per SCMIT.						
298	General	105720.5010	Printing & Office Supplies	-	-	-	-							
299	General	105720.5013	Bank Service Charges	-	-	-	-							
300	General	105720.5025	Non-capital Tools & Equipment	-	-	-	-							
301	General	105720.5026	Maint & Service Contracts	-	-	-	-	Operating expenses covered in Muni Accommodations Fee Budget						
302	General	105720.5027	Machinery & Equipment Repair	-	-	-	-							
303	General	105720.5062	Insurance	-	-	-	-							
304	General	105720.5079	Miscellaneous & Contingency	-	-	-	-							
305														
306														
307		Total Parking Meter Dept		101,193	136,183	\$ 72,455	\$ 137,245							
308			Change from Prior Year				1% Increase/(Decrease) from FY18 budget.							
309														
310														
311														
312		TOTAL GENERAL FUND EXPENDITURES		9,848,598	\$ 10,896,651	\$ 10,242,745	11,299,339							
313		3.7% Increase/(Decrease) from FY18 budget.												
314														
315		General Fund Transfers Out:												
316		103900.5901	To Capital Projects - Budget	576,837	324,998	1,026,837	119,704							
317		103900.5901	To Capital Projects - year end gains	600,000	-	600,000	-							
318		103900.5901	To Disaster Recovery - year end gains	100,000		100,000								
319														
320		GENERAL FUND EXP & TRANSFERS OUT		\$ 11,125,435	\$ 11,221,649	\$ 11,969,582	11,419,043							
321		Change from Prior Year					2% Increase/(Decrease) from FY18 budget.							
322														
323		GEN FUND REVENUES & TRANSFERS IN		\$ 11,330,032	11,221,649	\$ 11,601,220	11,419,043							
324		Change from Prior Year					2% Increase/(Decrease) from FY17 budget.							
325														
326		GENERAL FUND SURPLUS / (DEFICIT)		\$ 204,597	\$ (0)	\$ (368,362)	0.00							

General Fund Revenues	10,093,250.00	Page 5
Transfers to General Fund	1,325,793.00	Page 5
General Fund Expenditures	(11,299,338.91)	Page 18
Transfers out of Gen Fund	(119,704.09)	Page 18
Balanced budget = 0	0.00	



	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
4	Capital Projects Fund Revenues												
5													
6	203450.4106	Intergovernment Revenues	471,200	-	471,200	-	FY17 revenue related to stormwater funds received for Pub Works wash station						
7	203450.4111	Grant Income	-	700,000	-	500,000	Rebudget \$500,000 Rural Infrastructure Grant for Drainage Phase II to be completed in FY19						
8	203500.4501	Miscellaneous Revenue	8,099	-	82,099	-							
9	203500.4505	Interest Income	29,278	23,000	42,666	40,000							
10	203500.4512	Proceeds from Bonds	-										
11													
12	TOTAL CAPITAL PROJ REVENUES		3-16	723,000	595,965	540,000							
13			17-19										
14	203900.4901	Transfers IN from Gen Fund	20-22	324,998	1,626,837	119,704							
15			23										
16	TOTAL CAPITAL PROJ TRANSFERS		24-25	324,998	1,626,837	119,704							
17			26										
18	TOTAL CAPITAL PROJ REV NET OF TRANSFERS		27	1,047,998	2,222,802	659,704							
19			28										

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
20	Capital Projects Fund Expenditures		29										
21			30										
22	204140.5013	Gen Gov't Bank Service Charges	31-33	60	-	-							
23	204140.5025	Gen Gov't Non-capital Tools	35,030	20,250	16,817	10,000	replace Council Chamber and City Hall furniture as needed (\$8,000). Add smart tv for meetings in conference room (\$2,000)						
24	204140.5026	Gen Gov't Maint & Service	15,124	2,100	5,230	5,000	general contingency						
25	204140.5065	Gen Gov't Professional Services	23,814	18,000	16,151	18,000	Microsoft Office 365 licensing software and email software for all City users.						
26	204140.5085	Gen Gov't Capital Outlay	19,689	135,000	157,060	-							
27													
28	204440.5017	Police Dept Vehicle Maintenance	-	-	3,629	-							
29	204440.5025	Police Dept Non-capital Tools/Equip	2,344	6,100	2,344	7,500	repl computers (\$2500), 50% of repl PSB analog cameras w/ digital (\$4000), audio recorder in interview room (\$1000)						
30	204440.5026	Police Dept Maintenance & Svc	-	61,746	-	5,000	general contingency						
31	204440.5085	Police Dept Capital Outlay	24,249	319,250	41,364	-							
32													
35	204540.5017	Fire Dept Vehicle Maintenance	-	-	4,897	-							
36	204540.5025	Fire Dept Non-capital Tools/Equip	4,657	14,000	3,298	27,000	repl two laptops (\$3,000), repl in-truck communication & hearing protection system for 1 truck (\$6,000), 50% of repl PSB analog cameras w/ digital (\$4000), fire extinguisher training simulator (\$4000), repl kitchen appliances (only with failure \$10,000)						
37	204540.5026	Fire Dept Maintenance & Service	-	101,208	261	5,000	general contingency						
38	204540.5065	Fire Dept Professional Services	5,280	-	6,552	-							
39	204540.5085	Fire Dept Capital Outlay	99,059	289,750	34,189	-							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
40	Capital Projects Fund Expenditures, continued												
43													
44	204640.5017	PubWks Vehicle Maintenance	-		-								
45	204640.5025	PubWks Non-capital Tools & Equip	742	-	-	-							
46	204640.5026	Public Works Maintenance	-	15,912	-	5,000	general contingency						
47	204640.5079	Public Works Miscellaneous	-	75,000	-	75,000	provision for undergrounding utility lines. Any upspent funds will be reserved at year-end to save for future projects.						
48	204640.5084	PubWks Constr in Progress	26,394	1,656,868	410,036	1,125,000	75% of cost to complete Phase II Drainage Project (45th-52nd Avenue). Offset by \$500,000 Rural Infrastructure Grant						
49	204640.5085	Public Works Capital Outlay	243,890	433,338	658,069	-							
50	204640.5086	Public Works Drainage Conting.	-	30,000	6,143	70,000	Annual contingency for drainage repairs. Increased to provide funds for more projects.						
51	204640.5086	Public Works Drainage - Eadies	77,250	135,100	169,271	187,038	annual Eadies ditch maintenance - increase expense to allow 3yr vs 5yr rotation.						
52													
53	204740.5025	Building Dept Non-capital Tools	320	-	-	-							
54	204740.5026	Building Dept Maint & Service				5,000	general contingency						
55	204740.5085	Building Dept Capital Outlay	-	36,000	-	-							
56													
57	204840.5026	Recreation Dept Non-capital Tools	2,201	34,600	8,063	26,000	repl 2 desktop computers (\$2,000), approx 3 pieces of cardio room equipment (\$13,000), lobby furniture (\$3000) kitchen appliances (\$2000 - only w/ failure), picnic tables & benches (\$6000)						
58	204840.5026	Recreation Dept Maintenance	22,165	20,500	20,197	5,000	general contingency						
59	204840.5085	Recreation Dept Capital Outlay	97,081	85,000	46,606	-							
62													
63	TOTAL CAPITAL PROJ EXPENDITURES		699,286	3,489,782	1,610,179	1,575,538							
64						-55%	Increase/(Decrease) from FY18 budget						
65													
66	TOTAL CAP PROJ SURPLUS/(DEFICIT)		(699,259)	(2,441,784)	612,623	(915,834)	This amount will be covered by accumulated reserves on hand for drainage phase II						
67													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
68	<b>Municipal Accommodation Fee Fund Revenues</b>												
69													
70	303450.4105	Municipal Accom Fee	969,974	967,000	1,008,407	996,000	based on recent 12 months actual						
71	303450.4106	County Accom Tax	520,000	437,000	847,750	437,000	based on recent projection from Charleston County						
72	303500.4504	Sale of Assets	5,495	-	6,215	6,250							
73	303500.4505	Interest Income	12,559	10,000	16,470	17,000	based on recent 12 months actual						
74													
75	<b>TOTAL MUNI ACC FEE REVENUES</b>		1,508,028	1,414,000	1,878,842	1,456,250							
76													
77	303900.4901	Operating Transfers In	-		-								
78	303900.5901	To Gen Fund for Beach Svcs Officers	(101,193)	(136,183)	(201,193)	(137,245)							
79	303900.5901	To Gen Fund for PW Temps	(134,664)	(133,088)	(234,664)	(150,000)							
80	303900.5901	To Gen Fund for PW Fuel	(25,621)	(29,000)	(25,621)	(29,000)							
81	303900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
82	303900.5901	To Gen Fund for Firefighters	(240,840)	(260,352)	(260,352)	(272,708)							
83	303900.5901	To Gen Fund for PT Summer Clerical City Hall	-	(19,896)	-	(19,439)							
84	303900.5901	Transfer to Marina	-	-	-	-							
85													
86	<b>TOTAL MUNI ACC FEE TRANSFERS</b>		(566,814)	(648,067)	(791,378)	(681,179)							
87													
88	<b>MUNI ACC FEE REVENUES NET OF TRANSFERS</b>		941,215	765,934	1,087,464	775,071							
89													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
90	Municipal Accommodation Fee Fund Expenditures												
92	304120.5009	General Gov't-Principal	64,000	68,000	64,000	72,000	40% of principal on Rec Building GO Debt						
93	304120.5011	General Gov't-Interest	9,038	7,963	8,501	6,821	40% of interest on Rec Building GO Debt						
94	304120.5013	General Gov't Bank Service Charges	75	100	36	-							
95	304120.5020	General Gov't Electric & Gas	404	400	344	400	service to Breach Inlet welcome sign						
96	304120.5026	General Gov't Maint & Service	15,422	29,550	14,474	28,500	trim & repl roadside palms as needed (\$8,500), incr streetprint refurb/adds (\$20,000)						
97	304120.5054	General Gov't Signs	14,516	30,000	32,760	30,000	provision for costs associated with signs, including beach parking mgt signs						
98	304120.5065	General Gov't Professional Services	510	560	523	560	SC DHEC water sampling costs (approx \$35 per test * 16 tests = \$560).						
99	304120.5079	General Gov't Miscellaneous	16,190	16,000	12,230	16,000	holiday decorations, lift for Front Beach lights, repl lights, flags.						
100	304120.5085	General Gov't Capital Outlay	19,969	2,500	-	-							
101													
102	304420.5021	Police Dept Telephone & Cable	454	7,100	3,680	7,100	Comcast internet service for cameras at IOP Connector & at Rifle Range Rd						
103	304420.5025	Police Dept Non-capital Tools	25,909	11,400	18,197	4,800	one fully ruggedized mobile data terminal						
104	304420.5026	Police Dept Maintenance	-	30,873	-	-							
105	304420.5067	Police Dept Contracted Servies	12,285	22,000	14,780	22,000	additional coverage from Charleston County deputies for the summer						
106	304420.5085	Police Dept Capital Outlay	127,292	187,625	51,946	-							
107													
108	304520.5025	Fire Dept Non-capital Tools	10,657	4,000	10,657	5,000	gear dryers for both stations (\$5,000), Sparky suit (\$2,500)						
109	304520.5026	Fire Dept Maintenance	-	50,604	-	-							
110	304520.5085	Fire Dept Capital Outlay	46,905	122,375	(7,844)	-							
111													
112	304620.5026	Public Works Maint & Service	27,244	32,957	30,168	25,000	Chas Co solid waste disp fees on compactor/bch dumpsters (\$5,000) & ROW maint, sandshell, etc (\$6,000), beach path maint (\$2,500), add'l mowing/clearing of underbrush/limbs in busy season (\$10,000), wayfinding sign maintenance contract (\$1500)						
113	304620.5054	Public Works Street Signs	5,207	4,000	4,521	5,000	general provision for signs as needs arise. Increased based on actual. These signs are in tourism-related areas.						
114	304620.5067	Public Works Contracted Services	56,706	52,000	56,180	57,000	100% of island-wide dumpster service, increased based on actual						
115	304620.5079	Public Works Miscellaneous	5,890	5,500	5,890	5,500	approx 50 cases of pooper scoopers (add'l scoops are budgeted in State Atax Fund)						
116	304620.5085	Public Works Capital Outlay	168,677	691,458	293,206	375,000	25% of cost to complete drainage Phase II						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
117	<b>Municipal Accommodation Fee Fund Expenditures, continued</b>												
119	304820.5085	Recreation Dept Capital Outlay	72,750	7,500	32,073	-							
120													
121	<b>Front Beach Area * Parking Enforcement * BSOs * Parking Lots</b>												
122	305620.5010	Printing & Office Supplies	19,912	24,300	15,214	24,300	supplies for parking meter kiosks and ticketing devices (\$6,000), parking mgt decals, hangtags & parking pass booklets (\$9,000), enforcement supplies (\$5,000), replacement kiosk covers (\$3,500), parking lot annual passes (\$800).						
123	355620.5013	Bank Service Charges	27,588	25,000	27,860	28,000	increased based on actual. This is primarily the BBT merchant fee for credit card processing.						
124	305620.5020	Electricity and Gas	42,532	43,400	42,085	43,400	landscape lighting in front beach area.						
125	305620.5021	Telephone & Cable	1,376	12,400	2,510	12,400	svc for 3 call boxes (\$1,000), monthly internet communication modem charge on kiosks ((\$60*16 kiosks*7 months)+(\$30*16kiosks*5months) = \$9,120) & Verizon charge for BSO tablets (\$2,280)						
126	305620.5022	Water and Sewer	1,407	3,000	3,274	3,300	incls additional watering of landscape if necessary.						
127	305620.5025	Non-capital Tools & Equip	785	3,000	3,033	3,000	includes surveillance cameras in public parking lots						
128	305620.5026	Maint & Service Contracts	33,248	33,500	54,205	33,500	sidewalks (\$5,000), park lot (\$5,000), irrig (\$2,500), lighting (\$2,500), benches, trashcans, info kiosks (\$2,000), sod & green spaces (\$5,000), road resurf/patch (\$5,000), front beach camera maint agmt (\$1,500), maint of parking enforcement tablets, scanners and printers (\$5,000).						
129	305620.5027	Machinery & Equip Repair	26,301	22,000	25,925	13,520	maintenance contract for kiosks plus \$5000 contingency						
130	305620.5041	BSO Uniforms	2,576	5,000	2,625	5,000	outfitting 10 BSOs, increased based on actual						
131	305620.5054	Street Signs	14,581	5,000	4,277	5,000	replace or add parking and beach signs as needed						
132	305620.5062	Insurance	1,306	1,497	1,477	1,572	Prop & liab coverage on park meters, lights, fixtures.						
133	305620.5065	Professional Services	37,375	29,400	18,907	30,800	\$8,500 annual subscription for T2 PowerPark Flex internet-based parking ticket mgt sys. \$2,500 for T2 online pmt web hosting. \$6,000 for T2 RoVR (Retrieval of Vehicle Registration) to locate address info for the license tag of unpaid violators. \$3,100 for T2Flex residential parking permit system subscription. \$9,200 for T2 Flex Mobile Enforcement subscription. \$1,500 armored car/counting svc.						
134	305620.5067	Contracted Services	4,612	11,800	6,400	11,800	beach recycling program and parking lot trash pickup.						
135	305620.5079	Misc & Contingency	280	7,500	282	7,500	provision for unanticipated costs. Covers all parking and front beach maintenance.						
136	305620.5085	Capital Outlay	23,052	-	23,052	-							
138	<b>TOTAL MUNICIPAL ACC FEE EXP</b>		937,030	1,611,262	877,445	883,773							
139						-45%	<b>Increase/(Decrease) from FY18 budget</b>						
141	<b>TOTAL MUNI ACC FEE SURPLUS/(DEFICIT)</b>		<b>4,185</b>	<b>(845,329)</b>	<b>210,019</b>	<b>(108,702)</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
142	<b>Hospitality Tax Fund Revenues</b>												
144	353450.4108	Hospitality Tax	746,402	698,000	761,208	770,000	based on last 12 months actual						
145	353500.4504	Sale of Assets	5,798	-	5,798	-							
146	353500.4505	Interest Income	3,762	2,200	7,502	8,000	based on last 12 months actual						
148	<b>TOTAL HOSPITALITY TAX REVENUES</b>		755,961	700,200	774,507	778,000							
150	353900.5901	Transfer out to Marina	(22,840)	(333,393)	(22,840)	(206,667)	1/3 of cost to replace underground fuel tanks (currently under contract)						
151	353900.5901	Trans out to Gen Fund for Livability & PT ACO	(126,616)	(126,694)	-	(132,046)							
152	353900.5901	To Gen Fund for Police Patrol Officers	(64,496)	(69,548)	(69,548)	(72,787)							
153	353900.5901	To Gen Fund for Firefighters	(60,210)	(65,088)	(65,088)	(68,177)							
155	<b>TOTAL HOSPITALITY TAX TRANSFERS</b>		(274,162)	(594,723)	(157,476)	(479,677)							
157	<b>HOSPITALITY TAX REVENUES NET OF TRANSFER</b>		481,799	105,477	617,031	298,323							
159	<b>Hospitality Tax Fund Expenditures</b>												
161	354120.5009	Gen Gov't Debt Service - Principal	108,000	111,000	111,000	117,000	60% FS#2 GO Bond principal payment						
162	354120.5011	Gen Gov't Debt Service - Interest	17,087	23,180	23,180	21,094	60% of FS#2 GO Bond interest payment						
165	354420.5025	Police Dept Non-capital Tools & Equip	10,228	-	(9,600)	4,000							
167	354420.5085	Police Dept Capital Outlay	-	16,200	16,176	-							
169	354520.5025	Fire Dept Non-capital Tools & Equip	29,134	31,000	28,564	35,000	bunker gear (\$20,000) and fire hose & appliances (\$15,000). Added 2 piston intakes.						
170	354520.5085	Fire Dept Capital Outlay	-	62,000	40,625	-							
172	354620.5026	Pub Works Maint & Service Contracts	58,594	193,800	64,313	193,800	City-wide landscaping contract & provision for improves to front beach, other public areas						
173	354620.5067	Pub Works Contracted Services	13,815	13,000	12,060	13,000	100% of street sweeping contract (Connector, Ocean Blvd, Palm Blvd).						
174	354620.5085	Pub Works Capital Outlay	-	65,000	-	-							
176	354720.5010	Building Dept Print and Office Supplies	286	500	-	-							
177	354720.5013	Building Dept Bank Service Charges	75	150	32	-							
178	354720.5079	Building Dept Miscellaneous Expense	-	500	-	-							
180	354820.5085	Rec Dept Capital Outlay	-	-	-	-							
182	355620.5085	Front Beach Capital Outlay	-	-	(250)	-							
184	<b>TOTAL HOSPITALITY TAX EXPENDITURES</b>		237,220	516,330	286,100	383,894							
185						-26%	<b>Increase/(Decrease) from FY18 budget</b>						
187	<b>TOTAL HOSPITALITY TAX SURPLUS/(DEFICIT)</b>		244,579	(410,853)	330,931	(85,570)	Hospitality Tax fund balance is approx \$800,000 at 2/28/18.						

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
217	<b>State Accommodation Tax Fund Revenues</b>												
219	503450.4105	State Acc Tax Rev-Related	1,168,660	1,130,000	1,189,876	<b>1,192,750</b>	based on last 4 quarters received						
220	503450.4107	State Acc Tax Rev-Promo	539,382	522,000	549,174	<b>550,500</b>	based on last 4 quarters received						
221	503500.4501	Miscellaneous Income	1,750	2,000	-	-							
222	503500.4504	Sale of Assets	5,805	5,000	14,735	<b>6,250</b>	25% of sale of ladder truck						
223	503500.4505	Interest Income	15,583	12,000	19,901	<b>20,000</b>	based on last 12 months actual						
225	<b>TOTAL STATE ACC TAX REVENUES</b>		1,731,180	1,671,000	1,773,685	1,769,500							
227	<b>TRANSFER</b>	Transfers In from Other Funds	-										
228	<b>503900.5901</b>	To General Fund for PT Firefighters	(5,521)	(11,615)	(5,521)	<b>(12,109)</b>							
229	<b>503900.5901</b>	To General Fund for FT Firefighters	<b>(240,840)</b>	<b>(260,352)</b>	<b>(260,352)</b>	<b>(272,708)</b>							
230	<b>503900.5901</b>	To General Fund for Police Patrol Off	<b>(64,496)</b>	<b>(68,985)</b>	<b>(68,985)</b>	<b>(72,787)</b>							
231	<b>503900.5901</b>	Transfer to Marina	(22,840)	(237,667)	(22,840)	-							
232	<b>503900.5901</b>	To Marina Debt Service	(236,745)	(232,830)	(369,575)	(228,915)	75% of Marina debt service.						
233	<b>503900.5901</b>	To Rec Build Fund for Beach Run	(3,000)	(3,000)	(3,000)	(3,000)							
234	<b>503900.5901</b>	To Island-wide Beach Maint. Fund	-										
237	<b>TOTAL STATE ACC TAX TRANSFERS OUT</b>		(573,442)	(814,449)	(730,273)	(589,519)							
239	<b>STATE ACC TAX REVENUES NET OF TRANS.</b>		1,157,738	856,551	1,043,413	1,179,981							
241	<b>State Accommodation Tax Fund Expenditures</b>												
242	<b>General Government</b>												
243	504120.5013	Bank Service Charges	75	100	50	-							
244	504120.5022	Water & Sewer	407	600	829	600	irrigation for Breach Inlet sign area						
245	504120.5025	Non-capital Tools & Equipment	-	2,500	1,568	2,500	add/replace/maintain amenities, benches, etc at Mayor Carmen R Bunch Park						
246	504120.5026	Maintenance	-	1,050	-	-							
247	504120.5061	Advertising	5,895	33,500	795	10,000	ads for Spoleto, etc.						
249	504120.5077	Programs/Sponsorships	38,479	115,000	36,830	85,000	miscellaneous events as approved by Advisory Comm (\$50,000); July 4 Fireworks \$35,000						
250	504120.5079	Miscellaneous & Contingency	212	3,000	114	3,000							
251	504120.5085	Capital Outlay	6,076	10,000	7,660	-							
252	504120.	Tourism Promotion General	27,065	25,000	25,112	<b>26,000</b>	website T-shirt giveaway (\$12,000), ongoing website/intranet maint & offsite backup (\$14,000)						
253	504120.5090	Tourism Promo "30%" Costs to CVB	539,382	522,000	455,572	<b>550,500</b>	Transferred to Charleston Visitors Bureau according to State Law.						
255	<b>Police Department</b>												
256	504420.5025	Police Dept Non-capital tools	1,823	5,000	3,057	5,000	scheduled replacement of body armor						
257	504420.5026	Police Dept Maintenance	-	30,873	-	-							
258	504420.5085	Police Dept Capital Outlay	36,386	169,625	29,997	-							



	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
259	<b>State Accommodation Tax Fund Expenditures, continued</b>												
261	<b>Fire Department</b>												
264	504520.5025	Non-capital Tools & Equipment	2,743	-	2,743	-							
265	504520.5026	Maintenance	-	50,604	-	-							
266	504520.5085	Capital Outlay	101,358	225,375	74,816	-							
267													
268	<b>Public Works Department</b>												
273	504620.5026	Maintenance and Service Contracts	-	7,957	-	-							
274	504620.5079	Miscellaneous & Contingency	12,768	15,000	14,538	15,000	\$5,500 (50) cases of pooper scoops (add'l cases budgeted in Muni Atax Fund), \$2,000 replacement of poop scoop stations and \$7,500 for beach trash barrels						
275	504620.5085	Capital Outlay	-	231,169	-	-							
276													
277	<b>Recreation Department</b>												
279	504820.5085	Rec Dept - Capital Outlay	17,191	49,500	30,896	-							
280	504830.5092	Rec Dept - Special Activities	50,889	52,000	53,578	52,000	IOP Beach Run (\$3,000), Connector Run (\$7,500), holiday festival (\$20,000), March festival (\$10,000), Easter egg hunt (\$4,500), Sand Sculpting (\$3,000), music event (\$4,000)						
281													
282	<b>Public Restrooms/Front Beach Area/Breach Inlet</b>												
283	505620.5020	Electric & Gas	569	950	549	950							
284	505620.5022	Water & Sewer	11,496	13,500	11,100	15,000							
285	505620.5026	Maint & Service Contracts	52,059	12,000	50,354	20,000	increased based on actual						
287	505620.5044	Cleaning & Sanitary Supply	7,648	7,000	7,502	8,000	increased based on actual						
288	505620.5062	Insurance	3,688	3,971	5,003	4,170	includes property, liability and flood and estimated 2% rate increase per SCMIRF (12% for Flood).						
289	505620.5065	Professional Services	70	70	70	70	backflow tests						
290	505620.5067	Contracted Services	141,041	134,700	135,051	161,000	\$89-\$170/day for yr-rnd restrm attend, \$14k yr-rnd business district trash pickup & \$66k yr-round beach cleanup. Increased budget 15% to cover add'l costs that may result from new contracts.						
291	505620.5079	Miscellaneous & Contingency	-	2,500	-	2,500							
292	505620.5084	Construction in Progress	32,021	-	20,120	-							
293	505620.5085	Capital Outlay	-	456,000	72,458	-							
295	<b>TOTAL STATE ACC TAX EXPEND</b>		1,089,338	2,180,544	1,040,362	961,290							
296						-56%	<b>Increase/(Decrease) from FY18 budget</b>						
297													
298	<b>TOTAL STATE ACC TAX SURPLUS/(DEFICIT)</b>		<b>68,400</b>	<b>(1,323,993)</b>	<b>3,051</b>	<b>218,691</b>							
299													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
300	<b>Beach PRESERVATION FEE Fund Revenue</b>												
301	583450.4105	Beach Preservation Fee	969,974	967,000	1,008,407	<b>996,000</b>	based on recent 12 month actual						
302	583500.4505	Interest Income	8,202	1,200	21,923	<b>24,000</b>	based on recent 12 month actual						
303		Operating Transfers Out	-	(1,272,993)	-	-	Part of City's potential contribution to an off-shore restoration project						
305	<b>TOTAL BEACH PRESERVATION FEE REVENUE</b>		978,176	(304,793)	1,030,330	1,020,000							
307	<b>Beach PRESERVATION FEE Fund Expenditures</b>												
308	554120.5009	Debt Service Principal	-	141,500	-	-	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
309	554120.5011	Debt Service Interest	-	27,000	-	-	Debt service on potential new loan to partially fund City's portion of off-shore project cost						
310	584120.5013	Bank Service Charges	-	275	-	-							
311	584120.5026	Maint & Service Contracts	5,512	5,000	5,451	-	sand fencing and escarpment removal as necessary						
312	584120.5065	Professional Services	51,579	85,000	25,756	<b>285,000</b>	Ongoing monitoring of entire island's shoreline (\$75,000) & provision for beach related legal fees (\$10,000) and post-project monitoring of 2018 offshore project area (\$200,000).						
313	584120.5085	Capital Outlay	7,450	275,000	183,543	-							
314	584120.5087	Beach Nourishment	-	-	-	-							
316	<b>TOTAL BEACH PRESERVATION FEE EXPEND</b>		<b>64,541</b>	<b>533,775</b>	<b>214,750</b>	<b>285,000</b>		122704.09					
319	<b>BEACH PRESERVATION FEE REVENUES OVER/UNDER EXPE</b>		<b>913,636</b>	<b>(838,568)</b>	<b>815,579</b>	<b>735,000</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
320	<b>Disaster Recovery Reserve Fund Revenue</b>												
321													
322	603450.4111	Grant Income	152,289	-	139,653	-							
323	603500.4501	Misc Income	5,147	-	(3,863)	-							
324	603500.4505	Interest Income	19,836	18,000	26,175	<b>25,000</b>							
325	603500.4510	Donations from the Public	-	-	-	-							
326	603900.4901	Operating Transfers In	100,000	-	100,000	-							
327													
328	<b>TOTAL DISASTER RECOVERY REVENUE</b>		<b>277,272</b>	<b>18,000</b>	<b>261,966</b>	<b>25,000</b>							
329													
330	<b>Disaster Recovery Reserve Fund Expenditures</b>												
331													
332	604120.5010	Print and Office Supplies											
333	604120.5013	Bank Service Charges	-	-		-							
334	604120.5045	Storm Preparation & Cleanup	197,674	5,000	353,061	5,000	disaster expo, storm prep, etc.						
335	604120.4056	Hurricane Relief											
336	604120.5056	Hurricane Debris Removal											
337	604120.5057	Hurricane Emergency Measures											
338	604120.5058	Hurricane Building Costs	4,850	-	403	-							
339	604120.5079	Miscellaneous											
340	604120.5085	Gen Gov't Capital Outlay											
341													
342	<b>TOTAL DISASTER RECOVER EXPEND</b>		<b>202,524</b>	<b>5,000</b>	<b>353,464</b>	<b>5,000</b>							
343						<b>0%</b>	<b>Increase/(Decrease) from FY18 budget</b>						
344													
345	<b>TOTAL DISASTER RECOVERY</b>		<b>74,748</b>	<b>13,000</b>	<b>(91,498)</b>	<b>20,000</b>							
346													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
347	<b>Victims Assistance Revenues</b>												
348													
349	643450.4112	Court Assessments for Victims	10,549	14,000	9,789	10,000	based on last 12 months actual						
350	643500.4505	Interest Income	2	3	1	3							
351	643900.5901	Transfer to Gen Fund	(14,000)	(14,000)	(14,000)	(14,000)							
352													
353	<b>TOTAL VICTIMS ASSISTANCE REVENUES</b>		(3,449)	3	(4,210)	(3,997)							
354	<b>Victims Assistance Expenditures</b>												
355													
356	644420.5010	Print & Office Supplies	67	100	99	100							
357	644420.5013	Bank Service Charges	46	48	32	-							
358	644420.5014	Membership and Dues	60	25	25	-							
359	644420.5021	Telephone and Cable	660	800	510	800	Victim Advocate's mobile phone						
360	644420.5025	Non-capital Tools and Equipment	-	-	-	-							
361	644420.5041	Uniforms	373	-	-	-							
362	644420.5064	Employee Training	1,532	800	1,327	<b>1,000</b>							
363	644420.5079	Miscellaneous	-	-	-	-							
364	644420.5085	Capital Outlay	-	-	-	-							
365													
366	<b>TOTAL VICTIMS ASSISTANCE EXPENDITURES</b>		2,738	1,773	1,993	1,900							
367							<b>7% Increase/(Decrease) from FY17 budget</b>						
368													
369	<b>TOTAL VICTIMS ASSISTANCE SURPLUS/(DEFICIT)</b>		<b>(6,186)</b>	<b>(1,770)</b>	<b>(6,202)</b>	<b>(5,897)</b>	<i>Current fund balance is approximately \$18,000</i>						
370													
371													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
188	<b>Volunteer Fire 1% Fund Revenues</b>												
189													
190	403450.4120	VFD 1% Rebate	152,063	121,600	148,224	148,000							
191	403500.4501	Miscellaneous Income	-	-	-	-							
192	403500.4505	Interest Income	22	25	21	25							
193													
194	<b>TOTAL VOL FIRE 1% REVENUES</b>		152,084	121,625	148,244	148,025							
195													
196													
197	<b>Volunteer Fire 1% Fund Expenditures</b>												
198													
199	404520.5010	Print and Office Supplies	-	300	-	-							
200	404520.5013	Bank Service Charges	46	100	48	50							
201	404520.5014	Membership & Dues	4,400	5,000	4,381	5,000	Fire Association Dues						
202	404520.5015	Meetings & Seminars	-	-	-	-							
203	404520.5021	Telephone & Cable	778	1,000	1,959	2,000	Internet, cable						
204	404520.5025	Non-capital Tools & Equipment	-	1,000	-	1,000							
205	404520.5026	Maint. & Service Contracts	-	-	-	-							
206	404520.5027	Machine/Equipment Repair	-	-	-	-							
207	404520.5041	Uniforms	-	3,000	-	3,000							
208	404520.5062	Insurance & Retirement	141,203	104,225	153,989	134,975	Supplemental insurance and retirement savings.						
209	404520.5064	Employee Training	-	1,000	-	-							
210	404520.5079	Miscellaneous	7,285	6,000	1,630	2,000							
211	404540.5085	Capital Outlay	-	-	-	-							
212													
213	<b>TOTAL VOL FIRE 1% EXPENDITURES</b>		153,711	121,625	162,007	148,025							
214							<b>22% Increase/(Decrease) from FY18 budget</b>						
215													
216	<b>TOTAL VOL FIRE SURPLUS/(DEFICIT)</b>		<b>(1,627)</b>	<b>-</b>	<b>(13,763)</b>	<b>-</b>							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted							
2	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes						
3													
372	<b>Recreation Building Fund Revenues</b>												
373													
374	683500.4501	Miscellaneous	14,870	14,500	13,710	14,500	includes \$5,000 donation from Connector Run and 7,500 in registration fees for IOP Beach Run						
375	683500.4505	Interest Income	7	8	4	-							
376	683500.4901	Operating Transfer In from State Atax	3,000	3,000	3,000	3,000	State Atax Fund sponsorship of IOP Beach Run						
377													
378	<b>TOTAL REC BUILDING FUND REV</b>		17,877	17,508	16,714	17,500							
379	<b>Recreation Building Fund Expenditures</b>												
380													
381	684820.5013	Bank Svc Charges	46	75	32	-							
382	684820.5026	Maint & Svc Contracts	-	-	-	-							
383	684820.5079	Miscellaneous			-								
384	684820.5065	Professional Services	-	50,000	-	-							
385	684820.5085	Capital Outlay	2,250	-	14,487	-							
386	684830.5092	Special Activities	15,746	9,500	11,500	15,000	expenses related to IOP Beach Run. Increased based on actual.						
387													
388	<b>TOTAL REC BUILDING FUND EXPEND</b>		18,041	59,575	26,019	15,000							
389						-75%	Increase/(Decrease) from FY17 budget						
390													
391	<b>TOTAL REC BUILD SURPLUS/(DEFICIT)</b>		(165)	(42,067)	(9,305)	2,500							

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes							
4														
5	<b>Marina Fund Revenues</b>													
6														
7	903500.4501	Miscellaneous Income	15,791		15,791									
8	903500.4505	Interest Income	3,433	2,600	6,414	6,000								
9	903600.4610	Marina Store Lease Income	74,292	75,276	69,299	76,860	current annual base rent							
10	903600.4620	Marina Operations Lease Inc	167,408	167,682	163,450	171,426	current annual base rent							
11	903600.4630	Marina Restaurant Lease Inc	145,737	138,940	149,499	150,210	current annual base rent plus estimated add'l rent							
12	903600.4660	Marina Waverunner Lease Inc	21,906	22,240	21,915	23,000								
13														
14	<b>TOTAL MARINA FUND REVENUES</b>		428,566	406,738	426,367	427,496								
15														
16	903900.4901	Operating Transfers In												
17	903900.4906	Transfers In from State Atax	236,745	232,830	369,575	228,915	75% of total Marina debt service							
18	903900.4906	Transfers In from Hosp Tax	22,840	155,143	22,840									
19	903900.4901	Transfer in from State Atax	22,840	237,667	22,840									
20	903900.4901	Transfer in from Muni Atax		-										
21	903900.4901	Transfer in from Hosp Tax		178,250	-	206,667	1/3 of cost to replace underground fuel tanks (currently under contract)							
22	903900.4901	Transfer in from Htax for dredging	-											
23	903900.4901	Transfer in from State Atax for dredging	-											
24														
25	<b>TOTAL MARINA FUND TRANSFERS</b>		282,425	803,890	415,255	435,582								
26														
27	<b>TOTAL MARINA FUND REVENUES + TRANSFERS</b>		710,991	1,210,628	841,622	863,078								
28														

	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes							
4														
29	<b>Marina Fund Expenditures</b>													
30														
31	<b>General &amp; Administrative</b>													
32	906120.5010	Print and Office Supplies												
33	906120.5011	Debt Service - Interest	13,485	10,440	10,875	5,220	Total interest due on Marina GO bond. Bond will be retired 2/1/19.							
35	906120.5013	Bank Service Charges	-	-	-	-								
36	906120.5014	Membership and Dues	-	300	-	-	Annual Hazmat charge from Charleston County							
37	906120.5022	Water and Sewer	360	400	360	400	includes irrigation around signage							
38	906120.5026	Maint & Service Contracts	3,168	3,800	13,449	3,800	includes increase in stormwater fee							
39	906120.5054	Street Signs	-	200	-	-								
40	906120.5061	Advertising	-	5,000	-	5,000								
41	906120.5065	Professional Services	88,401	12,000	34,051	22,000	Legal fees (\$10,000), UST tank testing (\$2,000), Spill Prevention Control Counter Measure (SPCC) required for UST replacement (\$10,000)							
42	906120.5079	Miscellaneous	-	1,000	-	1,000								
43		Total General & Administrative	105,414	33,140	58,734	37,420								
44														
45	<b>Marina Store</b>													
46	906220.5022	Water and Sewer	300	330	300	300								
47	906220.5026	Maint & Service Contracts	6,343	350	8,480	1,000	annual termite inspection							
48	906220.5030	Depreciation	9,539	35,354	(2,869)	10,000								
49	906220.5062	Insurance	2,228	4,100	330	4,305	City pays underground tank premium. Expense for property, liability and flood insurance is not included as these are paid by tenant.							
50	906220.5065	Professional Services	1,035	650	1,070	1,070	DHEC underground storage tank fees							
51	906220.5079	Miscellaneous	-	1,000	-	1,000								
52		Total Marina Store	19,446	41,784	7,311	17,675								
53														
54	<b>Marina Operations</b>													
55	906420.5026	Maint & Service Contracts	-	-	-	-								
56	906420.5030	Depreciation	84,809	84,180	85,195	85,000								
57	906420.5061	Advertising	4,401	5,000	4,401	5,000								
58	906420.5062	Insurance	83,796	70,190	68,977	89,980	Incls a portion of dock coverage & property, liability and underground tank coverage for docks							
59	906420.5065	Professional Services	1,000	-	1,000	-								
60	906420.5079	Miscellaneous	-	1,000	-	1,000								
61		Total Marina Operations	174,005	160,370	159,573	180,980								
62														



	A	B	D	E	F	G	H	I	J	K	L	M	N	O
1														
2		City of Isle of Palms	Actual	Budgeted	12 Months	Budgeted								
3	Account #	Account Description	FY 2016-17	FY 2017-18	Ending 2/28/18	FY 2018-19	Notes							
4														
63	Marina Restaurant													
66	906520.5026	Maint & Service Contracts	14,586	325	14,936	350	annual termite inspection							
67	906520.5030	Depreciation	5,858	6,467	5,379	6,000								
68	906520.5062	Insurance	-	15,505	13,160	-	Property, liability and flood insurance is not included as these are paid by the tenant							
69	906520.5065	Professional Services	35	35	175	175	backflow test							
70	906520.5079	Miscellaneous	-	1,000	-	1,000								
71		Total Marina Restaurant	20,479	23,332	33,650	7,525								
72														
73														
74	Marina Watersports Operation													
75	906820.5026	Maint & Service Contracts			-									
76	906820.5030	Depreciation	23,576	13,546	20,537	24,000								
77	9068205062	Insurance		-		-	included in Marina Operations							
78			23,576	13,546	20,537	24,000								
79														
80	Total Marina Fund Expenses		342,920	272,172	279,805	267,600								
81		Change from Prior Year				-2%	Increase/(Decrease) from FY18 budget							
82														
85	Marina Net Income		368,071	938,456	561,817	595,478								
86														
87	Marina Fund - Capital Outlay and Bond Principal Payments													
88														
90	Because the Marina Fund is an "Enterprise" fund for governmental accounting purposes, the cost of capital additions and bond principal payments will be capitalized (for asset additions) or deducted (for													
91	principal pmts) on the balance sheet and will not be included in expenses on periodic or audited financial statements (just like a private business). Also depreciation is recorded in an Enterprise fund.													
92	These elements are summarized below:													
93														
94	Principal pmt on GO Bond <b>not included</b> in expense					300,000								
95	Other Capital purchases <b>not included</b> in expense (capital)													
96		Replace 4 underground storage tanks				620,000								
97		Paint the bulkhead				-								
98		Marina improvements				-								
99														
100					subtotal	920,000								
102	Depreciation expense <b>included</b> in the budget					125,000								

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3			Total Needs from All Funds										
4													
5	Total		FY 19		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6	Fleet		DEPARTMENT										
7	Count		REQUESTS										
8													
9		General Government											
10													
11		Replace wooden welcome sign at Connector entrance			6,000								
12		Replace HVAC equipment (only with failure)	8,000			8,000		8,000		8,000		8,000	
13		Additional Holiday Light Displays	10,000		10,000	10,000	10,000	10,000	10,000	10,000	1,000	1,000	1,000
14		Audio Visual/ projector system for Council Chamber	15,000					25,000					30,000
15		City Hall parking lot fence replacement				18,000							
16		Biometric time/ attendnce/ scheduling sys, incl 1st yr sftwr subscript	28,000							30,000			
17		Replace City Hall computer server & backup system	15,000					16,000				17000	
18		Radio Replacements (up to 2 in FY17, only with failure)	10,000										
19		Rplace framing and metal doors at City Hall			15,000								
20		New telephone system							30,000				
21		Replace City Hall generator (evaluate in FY30)											
22		Municipal & Livibility Court wooden sign at City Hall						10,000					
23		Court software upgrade			20,000								
24		Replace message boards at Connector and Breach Inlet							25,000				
25		50% of City Hall repairs needed per the Feb 2017 Hill report	18,300		15,000	37,500							
26		Subtotal Capital	104,300		66,000	73,500	10,000	69,000	65,000	48,000	1,000	26,000	31,000
27													
28													
29		Special Projects											
30													
31		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave										75,000	
32		Gateway beautification & utility line undergrounding (Palm Blvd 14th to 21st Ave)			400,000								
33													
34		Subtotal Special Projects	-		400,000	-	-	-	-	-	-	75,000	-
35													
36		Assign Fund Balance for City-wide Maintenance			500,408	500,408	500,408	180,000	180,000	180,000	180,000	180,000	180,001
37													
38	-	Grand Total General Government	104,300		966,408	573,908	510,408	249,000	245,000	228,000	181,000	281,000	211,001
39													

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1	City of Isle of Palms 10-Year Capital Plan												
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3			Total Needs from All Funds										
4													
5	Total		FY 19		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6	Fleet		DEPARTMENT										
7	Count		REQUESTS										
8													
40		Police Department											
41													
42		General Rule is to replace patrol vehicles and SUVs in the 6th year											
43	15	Replace patrol vehicles (5 in FY19 - all purchased in 2013)	165,000		33,000	32,000	96,000	66,000	99,000	165,000	35,000	35,000	105,000
44	8	Replace 4WD patrol SUVs			70,000	105,000	36,000	72,000			74,000	111,000	38,000
45	1	Replace beach services 4WD pickup 2012 Chevy Colorado	29,000							32,000			
46	1	Replace ACO 4WD Pickup Truck							36,000				
47	1	Replace Pickup Truck for parking management					33,000						
48	1	Replace beach services utility 4x4 ATV			20,000					22,000			
49	4	Replace low speed vehicles (LSVs) for parking mgt & beach services					51,000	17,000				54,000	18,000
50		Replace Front Beach surveillance system			30,000					35,000			
51		Replace recording equipment									30,000		
52		Replace 10 ticket writer tablets/ printers for parking enforcement			22,000				25,000				28,000
53		Replace computer server (3-year replacement) w/ backup sys			13,000	13,000		14,000	14,000		15,000	15,000	
54		Replace all PD radios (in-car & walkies) deferred in FY18 (fr reserves)	260,000										250,000
55		Replace speed radar & trailer	8,500							11,000			
56		Replace body worn cameras (bwc) for all officers (3 year repl)			30,000			33,000			35,000		
57		Repl in-car cameras (coordinate with body-worn cameras)	30,000		18,000	24,000	24,000	24,000	18,000	30,000	18,000	24,000	24,000
58		Replace body worn camera (bwc) & in-car camera server/ printer					9,000					10,000	
59		Replace security locks in Public Safety Building											30,000
60		Replace 7 traffic counters located at Connector & Breach Inlet	18,000				22,000				25,000		
61		50% of Public Safety Building roof replacement (per Hill Report)	249,500										
62		Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491		9,050	37,500							
63	31	Subtotal Capital	883,491		245,050	211,500	271,000	226,000	192,000	295,000	232,000	249,000	493,000
64													
65		Special Projects											
66													
67		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
68													
69		Assign Fund Balance for Future Expenditures											
70													
71		Subtotal Assigned Fund Balance	-		-	-	-	-	-	-	-	-	-
72													
73	31	Grand Total Police Department	883,491		245,050	211,500	271,000	226,000	192,000	295,000	232,000	249,000	493,000
74													

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3				Total Needs from All Funds									
4													
5	Total Fleet Count		FY 19 DEPARTMENT REQUESTS		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6													
7													
8													
75		Fire Department											
77	1	Rescue Truck purchased in FY16, replace in approx FY31											
78	1	Pumper Truck purchased 5/ 20/ 03	599,000										
79	1	95' Ladder Truck purchased 8/ 28/ 03	1,374,000										
		75' Ladder Truck purchased 5/ 4/ 04 (down pmt in FY18, bal in FY19). Bid Opening 3/ 27/ 18. Budget will be finalized after bids rec'd. \$200,000 deposit included in FY18 Budget											
80	1		630,000	** These purchases to be funded completely with reserves on hand **									
81	1	E-1 Pumper Truck purchased 7/ 17/ 09 (replace in FY26)	715,000										
82		Vehicle Radio Repls (half were deferred in FY18) - from reserves	75,000										
83	1	Replace 2010 Ford F-150 - deferred to FY20			34,000					34,000			
84	1	Replace 2008 Ford F-250 purch FY07 - deferred to FY20			35,000					36,000			
85	1	Replace 2008 Ford F-150 purch FY08	34,000							34,000			
86	1	Replace 2014 Ford F-150 purchased in FY14			34,000						35,000		
87	1	Add a Ford F-150 so Trainer and Inspector each have dedicated veh						35,000					
88		2 Mobile radio repeaters (one per ladder truck)				34,000						35,000	
89		One Thermal imaging camera (we have 4)	12,000		12,000					15,000	15,000	15,000	
90		Porta-Count machine for SCBA mask fit testing (only with failure)	10,000										
91													
92		Replace 8 mobile data terminals (MDTs)						52,000					
93	1	Replace 10' rubber boat purchased in FY18 and motor									30,000		
94	2	Replace Yamaha jet skis (1 in FY17 and 1 in FY18)			14,000	14,000		15,000	15,000		16,000	16,000	
95	1	Replace Avon rubber boat and motor	20,000									25,000	
96	1	Replace 1995 aluminum boat and motor											35,000
97		Replace fire pump for boat and marina fires						18,000					
98	1	Replace rescue boat				65,000							
99		Firefighter accountability system for tracking personnel on-scene			10,000								
100		RAD-57 medical monitor for carbon monoxide & oxygen (only w/ fail)	5,000			6,000				7,000			
102		Cutters, spreader, hose and pump for "jaws of life" equip			20,000								
103		Two Ram extrication devices											10,000
104		New airbags and hoses for vehicle accident extrications								10,000			
105	3	Repl all terrain veh (ATVs) for beach patrol/ missions (1 in FY19)	17,000			36,000	18,000		38,000	19,000		40,000	

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4													
5	Total Fleet Count		FY 19 DEPARTMENT REQUESTS		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6													
7													
8													
106		Fire Department, continued											
107													
108		Retainage on Public Safety Building construction contract	15,000										
109		Replace security locks on all doors at FS2 to be consistent w/ PSB	30,000										
110		Two (2) portable hydrants to be mounted on ladder trucks							5,000				
111		Two (2) portable deck guns to be mounted on pumper trucks							10,000				
112		Repl all 28 SCBA (self contained breathing apparatus) (every 10 yrs)			200,000								
113		50% of Public Safety Building roof replacement	249,500										
114		Relocate PSB generator from roof to an elevated platform on ground (rough e	40,000										
115		Replace PSB generator day tank (rough estimate)	10,000										
116		Repairs needed per the Feb 2017 Hill Construction Rpt (50% of PSB)	123,491		9,050	37,500							
117		Repairs needed per the Feb 2017 Hill Construction Rpt (Fire Sta #2)	78,925		2,500	62,500							
118		Subtotal Capital	1,349,916		1,744,550	854,000	18,000	120,000	68,000	155,000	811,000	131,000	45,000
119													
120													
121		Special Projects	-		-	-	-	-	-	-	-	-	-
122													
123		Assign Fund Balance for Future Expenditures											
124		Repl 28 SCBA (self contained breathing apparatus) in 2020	60,667										
125		Replace 1 Rescue Truck, 2 Ladder Trucks, 2 Pumper Trucks	500,000		500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,001
127		Subtotal Assignment of Fund Balances	560,667		500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,001
129	19	Grand Total Fire Department	1,910,583		2,244,550	1,154,000	318,000	420,000	368,000	455,000	1,111,000	431,000	345,001

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6													
7													
8													
130		Public Works Department											
131													
132	1	1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>	** These purchases to be funded with savings. See "Assign Fund Balance" section below **										
133	1	2003 Mack w/ 30yd Packer <i>(PW20) (currently inoperable, will be sold as is. This truck replaced in FY18)</i>											
134	1	Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>	170,000										
135	1	Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i>	255,000										
136	1	Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i>	270,000										
137	1	Replace 2014 Mack w/ 30yd Packer <i>(PW26)</i> in FY30											
138	1	Replace 2016 Mack w/ 30yd Packer <i>(PW16)</i> in FY31											
139	1	Replace 2018 Mack w/ 30yd Packer <i>(PW )</i> in FY34											
140	1	Replace 2006 Caterpillar trash loader	158,000										
141													
142	1	2002 Mack Flatbed (PW 18) <b>(keep as spare to help with yard debris)</b>											
143	1	Replace 2003 Mack Flatbed (PW 21)			105,000								
144	1	Replace 2018 Mack Flatbed (PW ____ ) in FY34											
145	1	Replace 2008 F250 4x4 (deferred since FY15)				34,000						35,000	
146	1	Replace 2012 Ford F150 4x4 (deferred in FY18)	33,500							35,000			
147	1	Replace 2014 F150 4x4			34,000						35,000		
148	1	Replace 2016 Ford F350 4x4 with hopper					48,000						50,000
149	1	Replace 2017 Ford F250						35,000					
150		Radio Replacements - replace w/ failure and continue to investigate options for communications that are less expensive than public-safety level radios.	10,000										
151		Replace cantilever gate system (may be able to complete this in FY18 using funds for Hill Report maintenance)	15,000										
152		Mobi Mat material to stabilize beach accesses as needed	30,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
153		Replace generator for fuel pump & PW building (old unit died, making do with small portable)	50,000										
154		Hill Report Yr 2 priorities, including \$200,000 Hill estimate for repaving that is likely too high given that a substantial part of the old asphalt has been or will be replaced with concrete by virtue of the wash facility consturction and the upcoming UST repl. With the savings in repaving, it may be possible to move forward the replacement of the roof, which was a Hill report Yr3 priority. If this is achieved, the FY20 cost of \$135,000 could be reduced.	215,000		135,000								
155		Replace four 4-in flood water pumps purch in FY07/ 10 (continue to defer, should be needed less after Phase II Drainage Project)			40,000								
156		Replace z-track mower for rights of way			15,000						20,000		
157		Replace privacy fence along 13th Ave									15,000		

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4													
5	Total Fleet Count		FY 19 DEPARTMENT REQUESTS		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6													
7													
8													
158		Public Works Department, continued											
159													
160		Replace Skid Steer purchased in FY16					60,000						
161		Replace Fuel management system purchased in FY12						40,000					
162		Repl front beach trash compactor purchased in FY15										50,000	
163		Replace air compressor (for heavy equipment tires)						7,500					
164		Repl 2 underground fuel tanks installed in FY18 (FY38)											
165		Repl fuel pump canopy installed in FY18 (FY38)											
166	15	Subtotal Capital	353,500		359,000	64,000	308,000	270,500	285,000	65,000	100,000	385,000	80,000
167													
168		Special Projects											
169		General drainage contingency - to address smaller drainage issues as they are identified.	70,000		70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
170		Repeat drainage work based on 3-year maint schedule instead of the 5-year rotation used prior to FY18.	187,038		184,538	198,288	187,038	184,538	198,288	187,038	184,538	198,288	187,038
171		Complete Phase II Drainage project, offset by \$500,000 Rural Infr. Grant	1,500,000										
172		Provision for undergrounding utility lines in conjunction with the SCE&G non-std svc fund.. Unspent funds reserved at yr-end for future projects	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
173													
174		Subtotal Special Projects	1,832,038		329,538	343,288	332,038	329,538	343,288	332,038	329,538	343,288	332,038
175													
176		Assign Fund Balance for Future Expenditures											
177		Replace 7 Garbage Packer trucks and 1 Caterpillar loader	100,000		100,000	95,000	95,000	95,000	90,000	110,000	110,000	110,000	110,000
178		Hill Report Maintenance											
179		Reserve unspent provision for utility undergrounding	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
180		Subtotal Assignment of Fund Balance	175,000		175,000	170,000	170,000	170,000	165,000	185,000	185,000	185,000	185,000
181													
182		Grand Total Public Works Department	2,360,538		863,538	577,288	810,038	770,038	793,288	582,038	614,538	913,288	597,038
183													

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3			Total Needs from All Funds										
4													
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6													
7													
8													
184		Building Department											
185													
186	1	Replace pickup truck purchased in FY18							35,000				
187		50% of cost to repl City Hall HVAC (only with failure) (per Hill Rpt)	12,500										
188		50% of City Hall repairs needed per the Feb 2017 Hill report	18,300		15,000	37,500							
189													
190	1	Subtotal Capital	30,800		15,000	37,500	-	-	35,000	-	-	-	
191													
192		Special Projects											
193													
194		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	
195													
196		Grand Total Building Department	30,800		15,000	37,500	-	-	35,000	-	-	-	
197													
198													



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4													
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6													
7													
8													
199		Recreation Department											
201		Add/ Repl playground or outside scoreboard equip (only with failure)	10,000		10,000	15,000	40,000	15,000	15,000	20,000	20,000	20,000	20,000
202		Replace basketball scoreboard in gymnasium									7,000		
203		Rec Trac soft ware upgrade for online registration module	5,400					5,400		5,400		5,600	
204		Rec Trac soft ware to enable online registration, incl req'd 2nd server	26,000										
205		Acoustical Panels for Gymnasium			30,000								
206	1	Replace Rec-1				27,500							
207		Replace Toro Groomer				14,000							
208	1	Replace golf cart			6,000			7,000			8,000		
209		Replace computer server for RecTrak or security cameras	6,000		6,000			7,000	7,000			8,000	
210	1	Repl FY18 2018 Ford F-150							36,000				
211		Replace Bi-Parting walk-draw curtain					10,000						
212		Replace outdoor water fountains (we have 4) only with failure	5,000				5,000			5,000			
213		Soccer Goals			6,000			6,000			6,000		
214		Replace HVAC units in Gymnasium			40,000								
215		Repl 11 HVAC units in Expansion (only with failure) approx \$10k ea	30,000		30,000				32,000	32,000	32,000		
216		Replace phone system handsets	5,000									12,000	
217		Construct sand volley ball court							27,000				
218		Replace Lift			6,000							6,000	
219		Replace Floor Scrubber			6,000							8,000	
220		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
221		Replace interior basketball goals with retractable system (FY40)											
222		John Deere Z-TRAK mower	10,000				14,000			15,000			16,000
223		Replace Tennis Fencing							17,000				
224		Covered walkway to front entrance				250,000							
225		Replace Christmas Tree for Front Beach area							20,000				
226		Replace sound system speakers			10,000								
227		Replace fencing on Softball Field									50,000		
228		Replace Fencing on Baseball Field										20,000	
229		Repl gym floor/rehabilitate subsurface (offset by \$13,000 in grants)	62,000										

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6													
7													
8													
230		<i>Recreation Department Capital, continued</i>											
231													
232		Replace John Deere Tractor				20,000							
233		Purchase generator			150,000								
234		Replace 4 outdoor basketball goals and posts											
235		Radio Replacements (FY29)									40,000		
236		Replace Picnic Shelter					40,000						
237		Replace baseball, softball, tennis & bball lights (FY37)											
238		Repairs needed per the Feb 2017 Hill report	-		-								
239	3	<b>Total Recreation Department Capital Expenditures</b>	<b>159,400</b>		<b>300,000</b>	<b>326,500</b>	<b>109,000</b>	<b>40,400</b>	<b>154,000</b>	<b>77,400</b>	<b>163,000</b>	<b>79,600</b>	<b>36,000</b>
240													
241		<b>Special Projects</b>											
242		Fitness room expansion - design only											
243		Construct fitness room expansion			675,000								
244		Equipment for fitness room expansion			120,000								
245		Reconstruct 2 Tennis Courts (if courts aren't reconstructed they will need a \$18,000 resurface	68,000										
246		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
247		Construct gymnasium in accordance with Master Plan				3,750,000							
248													
249		<b>Subtotal Special Projects</b>	<b>68,000</b>		<b>795,000</b>	<b>3,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
250													
251		<b>Grand Total Recreation Department</b>	<b>227,400</b>		<b>1,095,000</b>	<b>4,076,500</b>	<b>109,000</b>	<b>40,400</b>	<b>154,000</b>	<b>77,400</b>	<b>163,000</b>	<b>79,600</b>	<b>36,000</b>
252													
253													

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4													
5	Total		FY 19		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6	Fleet		DEPARTMENT										
7	Count		REQUESTS										
8													
254		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
256		Replace 5 Parking Meter Kiosks purchased used in FY14	70,000										
257		Replace 7 Parking Meter Kiosks in Lots purchased in FY16& FY17								105,000			
258		Repl white fencing (110 LFt at Ocean Villas & 160 LFt across fr WJ)	40,000				40,000			40,000			40,000
259		Rehabilitation of restrooms, construction of ER veh access/walkway, construction of shower platform, possibly changing cabanas											
260		Replace front beach streetlight fixtures (evaluate in FY27)											
261		Repl/ repair/ add dune walkovers (approx 57 accesses)	250,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
262		Replace (12) streetlight fixtures			96,000								
263		Replace 4 bollard lights (shorter poles, near County Park)										10,000	
264		Replace Front Beach irrigation system & repair associated infrastructure										175,000	
265		Add, replace or rehabilitate public art			10,000			10,000			10,000		
266		Repairs needed per Feb 2017 Hill report	-		8,000								
267		Subtotal Capital	360,000		214,000	100,000	140,000	110,000	100,000	245,000	110,000	285,000	140,000
269		Special Projects											
270		Resurface City-owned portion of Ocean Blvd											
272		Subtotal Special Projects	-		-	-	-	-	-	-	-	-	-
274		Assign Fund Balance for Future Expenditures											
275		Replace underground infrastructure in Front Beach Area	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
276		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
278		Grand Total Front Beach	435,000		289,000	175,000	215,000	185,000	175,000	320,000	185,000	360,000	215,000
279													
280		Breach Inlet Boat Ramp											
282		Rehabilitate concrete ramp (last done in FY00)				-		50,000					
283		Replace boat ramp gate				-		10,000					
284		Subtotal Capital	-		-	-	-	60,000	-	-	-	-	-
286		Grand Total Breach Inlet Boat Ramp	-		-	-	-	60,000	-	-	-	-	-

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or special projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**												
3			Total Needs from All Funds										
4													
5	Total Fleet Count		FY 19 DEPARTMENT REQUESTS		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6													
7													
8													
288		Beach Maintenance and Monitoring											
290		Off-shore Beach Restoration Project											
291		Design & permitting of next large scale off-shore project							700,000				
292		Construction of next large scale off-shore project								20,000,000			
293		Update Beach Management Plan					40,000					40,000	
294		Post project monitoring	200,000										
295		Ongoing monitoring of shoreline	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
296		Subtotal Special Projects	275,000		75,000	75,000	115,000	75,000	775,000	20,075,000	75,000	115,000	75,000
298		Grand Total Beach Restoration and Monitoring	275,000		75,000	75,000	115,000	75,000	775,000	20,075,000	75,000	115,000	75,000
299													
300													
301		Isle of Palms Marina											
303		Repl 4 undgrnd fuel tanks including dock fuel dispensers	620,000										
304		Replace fuel dispensers								30,000			
305		Marina parking lot lighting											
306		Improve newer docks on Intracoastal Waterway											
307		Paint Bulkhead	60,000										
308		Replace bulkhead FY30+)											
309		Trash compactor for all tenants to use			50,000								
310		Replace boat ramp (FY30+)											
311		Subtotal Capital	680,000		50,000	-	-	-	-	30,000	-	-	-
313		Special Projects											
315		Marina improvements/ maintenance	-		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
316		Dredging	-		700,000								800,000
317		Subtotal Special Projects	-		950,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	1,050,000
319		Assign Fund Balance for Future Expenditures											
320		Marina maintenance	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
321		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
323		Grand Total Marina	755,000		1,075,000	325,000	325,000	325,000	325,000	355,000	325,000	325,000	1,125,000
324													
325													
326													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	City of Isle of Palms 10-Year Capital Plan												
2	Expenditures for assets or special projects > \$5000 ** Expenditures less than \$5,000 are included in operating budgets**												
3			Total Needs from All Funds										
4													
5	Total Fleet Count		FY 19 DEPARTMENT REQUESTS		FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
6													
7													
8													
327		Bonded Debt Service- Principal & Interest											
328													
329		1999 Marina GO Bond - principal	300,000										
330		1999 Marina GO Bond - interest	5,220										
331		2003 Rec Expansion GO Bond - principal	180,000		205,000	210,000	210,000	210,000					
332		2003 Rec Expansion GO Bond - interest	17,052		14,028	10,584	7,056	3,528					
333		2006 Fire Station #2 GO Bond - principal	195,000		205,000	215,000	225,000	240,000	250,000	265,000	275,000		
334		2006 Fire Station #2 GO Bond - interest	35,156		31,490	27,636	23,594	19,364	14,852	10,152	5,170		
335		2008 Public Safety Building GO Bond - principal	350,000		350,000	375,000	375,000	375,000	375,000	375,000	425,000	450,000	450,000
336		2008 Public Safety Building GO Bond - interest	161,460		146,970	132,480	116,955	101,430	85,905	70,380	54,855	37,260	18,630
337						-	-						
338		Debt Totals by Year	1,243,888		952,488	970,700	957,605	949,322	725,757	720,532	760,025	487,260	468,630
339													
340													
341		SUMMARY BY CATEGORY											
342													
343		Total Capital Items	3,921,407		2,993,600	1,667,000	856,000	895,900	899,000	915,400	1,417,000	1,155,600	825,000
344		Total Special Projects	2,175,038		2,549,538	4,418,288	697,038	654,538	1,368,288	20,657,038	654,538	783,288	1,457,038
345		Total Assignments of Fund Balance for Future Projects	885,667		1,325,408	1,120,408	1,120,408	800,000	795,000	815,000	815,000	815,000	815,002
346		Total Bond and Loan Payments	1,243,888		952,488	970,700	957,605	949,322	725,757	720,532	760,025	487,260	468,630
347		Total all expenditures on this schedule	8,226,000		7,821,034	8,176,396	3,631,051	3,299,760	3,788,045	23,107,970	3,646,563	3,241,148	3,565,670

# City of Isle of Palms FY19 Budget Work Session

**Other Budget Items for Consideration (these are not included in ORANGE Budget Draft #1  
or the Proposed Capital Plan)**

	<b><i>COST ESTIMATE</i></b>
<b><u>STAFF PRIORITIES:</u></b>	
Facilities and Maintenance Supervisor including vehicle and office space	158,779
PT Admin Assistant in Public Works (no health ins or retirement)	38,799
<b><u>IN NO PARTICULAR ORDER:</u></b>	
Professional Fees related to island-wide sewer project	50,000
Professional Fees related to personnel search (2 positions)	24,000
Improved maintenance of multi use path on Waterway Blvd	25,000
Purchase government surplus high water vehicle (may be grant eligible)	8,000
Overhead signage at Connector intersection	15,000
Drainage outfall improvements	250,000
All year managed parking/parallel only parking on Palm Blvd/no trailer parking on Waterway	
Sign manufacture/installation/removal	50,000
Full-time BSO for all year parking enforcement	46,600
Rent County Park lot for Farmers Market free parking	1,200
Live Streaming of all Council and Committee meetings	34,700
Three organized coyote hunts (approx 3 days each, cost regardless of results)	15,000
Additional traffic camera at Palm Blvd and 41st Avenue (may cost share with Wild Dunes)	10,000
Marina Improvements (ATM conceptual estimates)	???
Replace floating docks	800,000
Relocate/renovate AIWW docks	75,000
ADA & other gangways	275,000
Kayak launches	77,700
Other waterside improvements	1,566,348
Upland improvements	2,278,623
	5,072,671
	<i>(offset by Boating Infrastructure Grant of \$69,467)</i>