City of Isle of Palms FY22 Budget with Forecasts for FY23 - FY26

DRAFT #1

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City of Isle of Palms

FY22 BUDGET

SUMMARY OF KEY BUDGET INITIATIVES

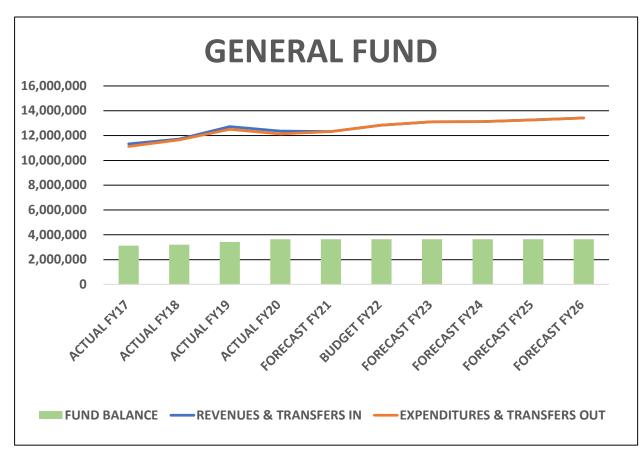
	BUDGET INITIATIVES INCLUDED	HOW IS IT FUNDED?
	Construction of Phase 3 drainage outfall project - \$2,462,000 expected spending in FY22 and \$913,000 in FY23.	Funded with proceeds of \$3.5 million GO Bond issued in FY21. Total project cost is estimated at approximately \$3,500,000 with an estimated \$86,000 spent in FY21.
2	\$525,000 replacement of fire pumper truck	No debt issued. Funded 50% from Capital Projects Fund and 50% from Tourism funds.
3	\$290,000 full replacement of Fire Dept SCBA (self contained breathing apparatus) equipment	Capital Projects and Tourism funds
4	\$250,000 for comprehensive drainage plan	Municipal Accommodations Tax Fund
5	\$250,000 to maintain, renovate or construct beach accesses	Beach Preservation Fee Fund
6	\$195,000 for undergrounding electrical lines over 3 years. \$40,000 in FY22.	Capital Projects Fund (50%) and Municipal Accommodations Tax Fund (50%). The City's contribution will be matched by another \$195,000 from Dominion
7	\$150,000 to convert watersports dock area into public dock with green space	State Accommodations Tax Fund
8	\$125,000 wages + \$47,000 fringes for personnel restructuring in the Fire Department	General Fund (50%) and State Accommodations Tax Fund (50%)
9	\$25,000 for Grant Writing services to address potential opportunites in Federal and State programs.	General Fund
10	\$396,000 in new revenues related to the Sweetgrass Inn	Includes \$46,000 in the General Fund (estimated local option sales, business license fee, etc) and \$350,000 in the Tourism & Beach Preservation Fee Funds
11	\$92,000 in FY22 related to 1st fiscal year of new restaurant lease revenue	Marina Fund
12	\$1,042,000 transferred into the General Fund from the Tourism Funds	Consistent with Tourism contributions in FY21: 3 Police Officers, 1 Police Sgt, 5 Firefighters, BSOs and 50% of Public Works Temp Labor and Fuel. Also \$20K for Police OT, \$22k for Restroom Attendant and 50% of the provision for Fire Dept personnel restructuring, all from State Accommodations Tax Fund.
13	\$799,000 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

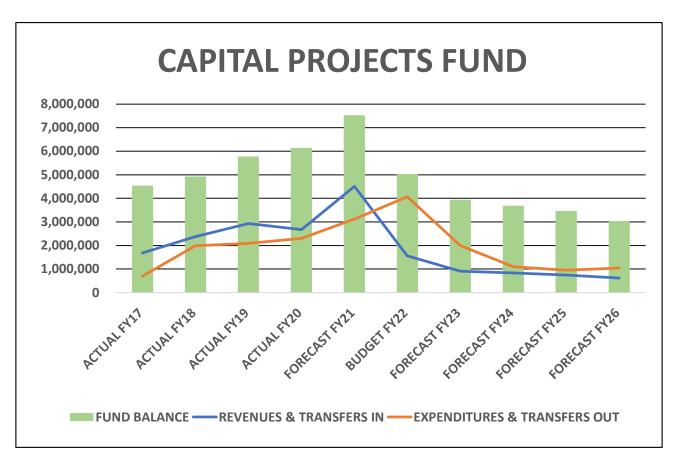
	А	В	G	Н	l	J	K	L [М	N	0	Р	Q	R	S	T	U
1	DRAFT #1						CIT	TY OF ISLE O	F PALMS GI	ENERAL FUNI)						
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/	BUDGET	INCREASE/ (DECREASE) IN FY21	FORECAST	FORECAST	FORECAST	FORECAST
2	GL Number	Description	FY17	FY18	FY19	FY20	FY21	3/31/2020	2019	FY21	(DECREASE) IN FY20 BUD REV	FY22	BUD BUD	FY23	FY24	FY25	FY26
3																	
4		CITY	OF ISLE OF	PALMS FY	20 BUDGE	T AND FY2	21-FY24 FC	RECAST -	SUMMAR	Y OF PERSO	NNEL COST	S AND FTE	S				
5																	
6																	
7	TOTAL GENERAL	FUND EXPENDITURES	9,848,598	10,525,096	10,467,611	10,314,457	11,356,115	5,078,281	10,416,610	11,440,595	84,480	12,041,869	685,754	12,236,869	12,338,654	12,566,065	12,851,292
8	TOTAL CITY WIDI	E EXPENDITURES	13,848,581	30,076,602	16,002,358	16,412,614	24,560,397	9,522,055	14,704,103	19,937,625	(4,622,772)	20,882,914	(3,677,483)	18,477,773	18,223,907	17,522,506	20,750,242
9			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	SALARIES & WAG	GES	4,437,589	4,683,593	4,650,137	4,630,169	4,678,565	2,376,010	4,612,366	4,758,103	79,538	5,029,219	350,654	5,154,949	5,283,823	5,415,919	5,551,317
\vdash	OVERTIME		526,979	552,676	482,531	552,680	460,077	267,737	490,502	516,880	56,803	456,006	(4,071)	467,369	479,015	490,953	503,227
12	PARTTIME		331,336	322,484	325,639	266,261	339,340	120,294	295,553	280,829	(58,511)	359,336	-	339,340	339,340	339,340	339,340
13	SUBTOTAL S	SALARIES & WAGES	5,295,905	5,558,753	5,458,306	5,449,109	5,477,982	2,764,040	5,398,421	5,555,812	77,830	5,844,561	346,583	5,961,658	6,102,179	6,246,212	6,393,884
14		OM PRIOR YEAR	4.0%	5.0%	-1.8%	-0.2%	0.5%			2.0%		5.2%		2.0%	2.4%	2.4%	2.4%
15		NERAL FUND EXPENDITURES	54%	53%	52%	53%	48%	54%	52%	49%		49%		49%	49%	50%	50%
16	% OF CITY WIDE	E EXPENDITURES	38%	18%	34%	33%	22%	29%	37%	28%		28%		32%	33%	36%	31%
1/	FICA		205 072	415.050	406 242	404.600	410.000	204 594	401 441	426.655	7.500	447.100	20.042	457.625	469.424	470 402	400 021
18	RETIREMENT		395,973 670,179	415,050 769,815	406,343 795,310	404,699 852,571	419,066 945,314	204,581 459,193	401,441 813,766	426,655 971,320	7,589 26,005	447,109 1,064,066	28,043 118,752	457,635 1,148,167	468,424 1,176,626	479,483 1,205,797	490,821 1,235,696
\vdash	GROUP HEALTH		659,917	746,216	793,310	778,285	858,291	396,992	787,012	785,253	(73,038)	851,947	(6,344)	894,544	939,272	986,235	1,035,547
	WORKERS COMP	<u> </u>	196,073	178,943	182,209	179,520	210,557	122,915	188,531	236,935	26,378	226,763	16,206	232,432	237,975	243,793	249,755
H	UNEMPLOYMEN'		-	-	-	3,000	-	1,780	-	2,994	2,994	-	-	-	-	-	- 13,733
23	SUBTOTAL	FRINGES	1,922,141	2,110,024	2,166,344	2,218,075	2,433,228	1,185,461	2,190,750	2,423,157	(10,071)	2,589,885	156,657	2,732,778	2,822,297	2,915,307	3,011,819
24		OM PRIOR YEAR	4%	10%	3%	2%	10%	1,103,101	2,230,730	9.2%	(10,071)	6.9%	250,057	5.5%	3%	3%	3%
25	% OF SALARIES	<u> </u>	36%	38%	40%	41%	44%	43%	41%	44%	-13%	44%	45%	46%	46%	47%	47%
26	% OF TOTAL GEI	NERAL FUND EXPENDITURES	20%	20%	21%	22%	21%	23%	21%	21%	-12%	22%	23%	22%	23%	23%	23%
27	% OF CITY WIDE	EXPENDITURES	14%	7%	14%	14%	10%	12%	15%	12%	0%	12%	-4%	15%	15%	17%	15%
28																	
29	TOTAL PERSO	ONNEL COSTS	7,218,046	7,668,777	7,624,650	7,667,184	7,911,210	3,949,501	7,589,170	7,978,969	67,759	8,434,446	503,240	8,694,436	8,924,475	9,161,519	9,405,703
30	% INCREASE FI	ROM PRIOR YEAR	4%	6%	-1%	1%	3%			4%		6%		3%	3%	3%	3%
31	% OF TOTAL G	ENERAL FUND EXPENDITURES	73%	73%	73%	74%	70%	78%	73%	70%		70%		71%	72 %	73%	73%
32	% OF CITY WIL	DE EXPENDITURES	52 %	25%	48%	47%	32%	41%	52%	40%		40%		47%	49%	52%	45%
33																	
34	# OF FULL-TIN	ME EMPLOYEES	91	91	92	93	92	92	92	91		91		91	91	91	91
35	SALARY & W	AGES FTE*	54,556	57,541	55,790	55,730	55,855	28,736	55,466	57,967		60,277		61,784	63,328	64,911	66,533
-	FRINGE FTE*		20,357	22,107	22,281	22,627	25,042	12,269	22,535	25,364		27,073		28,589	29,518	30,481	31,138
-		Y LOADED) FTE*	74,913	79,648	78,071	78,356	80,897	41,005	78,001	83,331		87,350	-	90,373	92,845	95,392	97,671
38	TOTAL (FULL)	LOADLOJITE	74,313	79,040	70,071	70,330	00,037	41,003	70,001	03,331		67,330		90,373	32,043	33,332	37,071
	* Does not includ	le wages or fringes for Mayor & Cour	ncil or Part-time	Employees wit	h regular scher	dules less than 3	30 hours per we	-ek									
55	2003 HOL HICIAG	ic mapes of finises for Mayor & Cour	ion or rait tillle	Employees wit	cgaiai scilet	adica icaa tiidii c	o nours per we	J.C.N.									

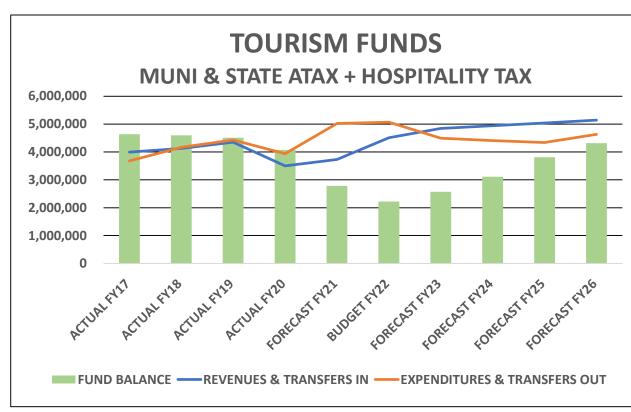
	А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	T	U
1	DRAFT #1						CITY	OF ISLE OF	PALMS SUM	IMARY OF A	LL FUNDS						
2	Fund Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
_	10 GENERAL FUND	DEVENUES	40 407 000	10 505 050	44 400 760	44.504.406	10.550.074	0.700.470	44 677 506	44 450 460	700 004	44 700 770	4 405 000	40.000.004	40.000.000	10 100 500	10.051.107
5		REVENUES	10,187,039	10,526,262	11,493,760	11,534,406	10,662,871	3,783,173	11,677,526	11,452,162	789,291	11,798,779	1,135,908	12,032,201	12,020,223	12,136,538	12,254,437
6		TRANSFERS IN	9,848,598 1,142,993	10,525,096 1,197,567	10,467,611	10,314,457 827,658	11,356,115 877,236	5,078,281	10,416,610 827,658	11,440,595 877,236	84,480	12,041,869 1,042,129	685,754 164,893	12,236,869 1,077,294	12,338,654 1,113,865	12,566,065 1,131,900	12,851,292 1,171,456
8		TRANSFERS OUT	(1,276,837)	(1,127,848)	(2,037,371)	(1,820,026)	(183,992)		(1,820,026)	(888,803)	- (704,811)	(799,039)	(615,047)	(872,625)	(795,434)	(702,373)	(574,601)
9		NET	204,597	70,885	214,865	227,581	0	(1,295,107)	268,547	0	(704,811)	(755,035)	(0)	(0)	(755,454)	0	(0)
10							_	(=,===,===,		-			(3)	(=)			(0)
	20 CAPITAL																
11	PROJECTS FUND	REVENUES	508,577	1,245,861	1,006,155	945,388	3,280,000	8,023	907,377	3,617,000	337,000	766,000	(2,514,000)	40,000	40,000	40,000	40,000
12		EXPENDITURES	699,286	1,986,413	2,086,624	2,305,543	7,535,184	2,635,051	1,375,797	3,120,794	(4,414,390)	4,063,991	(3,471,194)	1,996,324	1,096,824	951,324	1,045,824
13		TRANSFERS IN	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
14 15		TRANSFERS OUT NET	986,128	387,297	843,981	368,839	(4,071,192)	(2,627,027)	1,260,574	1,385,009	5,456,201	(2,498,951)	1,572,241	(1,083,699)	(261,390)	(208,951)	(431,223)
15		INE I	900,128	307,237	043,981	300,839	(4,0/1,192)	(2,027,027)	1,200,374	1,303,009	3,430,201	(2,430,331)	1,372,241	(1,005,099)	(201,390)	(200,931)	(431,223)
	30 MUNICIPAL			'		,	·	'		,			<u>'</u>				
17	ACCOM TAX FUND	REVENUES	1,508,028	1,533,533	1,594,725	1,259,578	829,500	553,253	920,873	1,149,326	319,826	1,526,163	696,662	1,805,456	1,841,415	1,878,093	1,915,505
18		EXPENDITURES	937,030	823,814	1,081,591	1,202,388	1,384,134	477,710	927,311	1,466,754	82,620	1,338,643	(45,490)	1,177,047	1,025,790	941,609	1,017,473
19		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
21		NET	4,185	116,819	(94,448)	(338,426)	(846,084)	75,543	(402,054)	(608,879)	237,205	(237,032)	609,052	192,476	367,855	476,403	425,148
	35 HOSPITALITY TAX																
23	FUND	REVENUES	755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
24		EXPENDITURES	237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	872,170	(185,500)	561,956	(495,713)	582,718	588,511	553,591	684,102
25		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
27		NET	244,579	207,502	(2,517)	35,459	(636,359)	(42,355)	(134,325)	(497,234)	142,125	36,152	672,510	22,498	23,765	65,689	(57,883)
28	40 FIRE DEPT 1%																
29	FUND	REVENUES	152,084	148,244	143,287	144,519	145,000	156,547	156,634	156,726	11,726	150,200	5,200	150,200	150,200	150,200	150,200
30	10110	EXPENDITURES	153,711	162,590	185,939	264,006	145,000	143,036	264,068	145,720	720	145,720	720	151,389	146,220	146,220	146,220
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	(1,627)	(14,347)	(42,652)	(119,486)	-	13,511	(107,434)	11,006	11,006	4,480	4,480	(1,189)	3,980	3,980	3,980
34																	
	50 STATE ACCOM																
35	TAX FUND	REVENUES	1,731,180	1,797,765	1,934,552	1,624,447	1,459,918	794,009	1,556,093	1,987,672	527,754	2,146,500	686,582	2,189,280	2,232,916	2,277,424	2,322,822
36		EXPENDITURES	1,089,338	1,396,215	1,344,560	1,497,952	1,655,648	558,644	877,270	1,591,483	(64,165)	1,676,836	21,188	1,358,428	1,377,361	1,414,372	1,461,708
37		TRANSFERS IN	- (572.442)	- (750 542)	- (577, 440)	- (250.667)	- (502,606)	-	- (250.667)	- (502,606)	-	-	- (2.45.420)	-	(700 442)	(704.020)	- (720.270)
38 39		TRANSFERS OUT	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	- 225 265	(258,667)	(583,686)	- E01.010	(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
39	55, 57 & 58 BEACH	NET	68,400	(366,964)	12,582	(132,171)	(779,416)	235,365	420,156	(187,497)	591,919	(360,142)	419,274	136,272	146,443	158,214	140,744
	RESTOR/MAINT/																
40		REVENUES	1,224,860	13,073,287	1,197,728	907,140	832,500	556,209	931,231	1,151,826	319,326	1,274,663	442,162	1,299,956	1,325,755	1,352,070	1,378,911
41		EXPENDITURES	308,182	14,156,226	116,615	72,712	294,394	5,442	67,791	294,394	-	385,000	90,606	350,252	1,035,000	335,000	2,935,000
42		TRANSFERS IN	-	403,640	226,803	-	-	-	-	-	-	-	-	-	-	-	-
43		TRANSFERS OUT	-	(403,640)	(226,803)	-	-		-	-	-	-		-		-	-
44 45		NET	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)

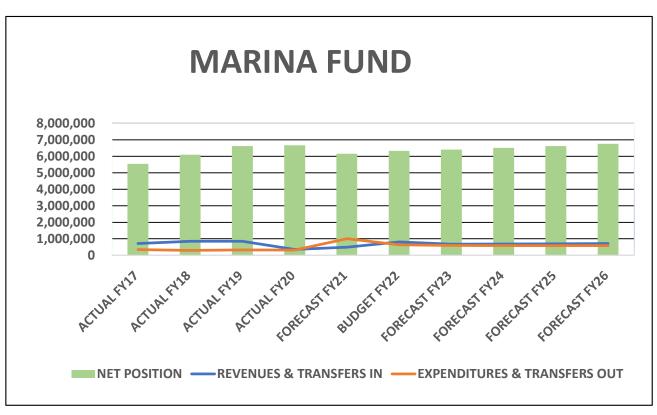
	А	В	G	Н	ı	J	К	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1			•	•	•	CITY	OF ISLE OF	PALMS SUN	IMARY OF A	LL FUNDS				,		
2	Fund Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
46	60 DISASTER	REVENUES	177,272	369,615	143,134	164,138	52,000	3,700	141,247	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
47	RECOVERY FUND	EXPENDITURES	202,524	355,757	26,341	43,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
48		TRANSFERS IN	100,000	-	100,000	91,032	-	-	91,032	-	-	-	-	-	-	-	-
49		TRANSFERS OUT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		NET	74,748	13,858	216,793	211,280	42,000	3,700	192,016	10,000	(32,000)	-	(42,000)	-	-	-	-
51 52	61 & 62	REVENUES	1	0													
53	FEDERAL & STATE		1,053	10,111	(1,244)	4,386	-	-	4,773	-	-	-	-	-	-	-	-
54	NARCOTICS FUNDS	1	1,033	10,111	(1,244)	4,360			4,773				_			_	_
55	TVARCOTICSTONDS	TRANSFERS OUT	-	_	_	_	_	_	_	_	_	_	_	_	_	_	_
56		NET	(1,052)	(10,111)	1,244	(4,386)	-	-	(4,773)	_	-	-	-	-	_	-	-
57		1	(=)===)	(==)===)	=,=	(1,000)			(1,7.7.6)				-				
58	64 VICTIMS	REVENUES	10,551	9,640	9,259	5,153	3,973	5,510	8,046	5,125	1,152	5,125	1,152	5,125	5,125	5,125	5,125
59	FUND	EXPENDITURES	2,738	1,383	1,694	4,355	2,050	965	4,468	2,050	-	5,850	3,800	4,850	4,850	4,850	4,850
60		TRANSFERS IN	-	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-
61		TRANSFERS OUT	(14,000)	(14,000)	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
62 63		NET	(6,186)	(5,743)	20,486	797	(1,077)	4,544	3,578	75	1,152	(3,725)	(2,648)	(2,725)	(2,725)	(2,725)	(2,725)
64	66 AISLE	REVENUES	990	3,450	_	_	_	_	_	_	_	_	_	_	_	_	-
65	OF PALMS	EXPENDITURES	7,940	18,388	-	-	-	-	-	_	-	-	_	_	_	_	_
66	FUND	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	7 5 1.12	TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		NET	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-	-
69																	
70	68 REC	REVENUES	14,877	13,582	16,525	14,792	16,000	5,997	6,517	7,630	(8,370)	15,630	(370)	15,630	15,630	15,630	15,630
71	BUILDING	EXPENDITURES	18,041	22,885	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
72	FUND	TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000
73 74		TRANSFERS OUT	(165)	-	6 297	12.624	4 000	2 000	- (2.701)	2 620	(1,370)	2 620	(370)	3,630	3,630	3,630	3,630
75		NET	(103)	(6,303)	6,287	12,624	4,000	3,880	(3,701)	2,630	(1,370)	3,630	(370)	3,630	3,630	3,030	3,630
76	90 MARINA	REVENUES	428,567	408,355	431,588	299,122	297,246	155,025	232,561	270,622	(26,624)	360,081	62,835	373,682	386,056	398,677	411,551
77	FUND	EXPENDITURES	342,920	290,628	318,510	312,867	1,105,203	356,620	360,112	998,666	(106,537)	638,049	(467,154)	594,895	585,696	584,474	578,772
78		TRANSFERS IN	282,425	436,176	417,913	53,454	216,450	-	53,454	216,450	-	449,920	233,470	300,419	300,104	300,391	299,864
79		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-					-
80 81		NET	368,072	553,904	530,991	39,709	(591,507)	(201,595)	(74,097)	(511,594)	79,913	171,952	763,459	79,206	100,464	114,594	132,643
82	TOTAL	REVENUES	16 600 000	20 025 522	18,791,082	17 510 061	10 210 060	6 2/12 201	16 096 020	20 401 574	2 102 705	10 000 040	670.071	10 772 045	10 006 602	10 150 400	10 409 467
83	ALL FUNDS	EXPENDITURES	16,699,988 13,848,581	29,925,523 30,076,602	16,002,358	17,518,861 16,382,614	18,218,869 24,560,397	6,243,281 9,522,055	16,986,030 14,704,103	20,401,574 19,937,625	2,182,705 (4,622,772)	18,888,940 20,882,914	670,071 (3,677,483)	18,773,945 18,477,773	18,896,683 18,223,907	19,150,409 17,522,506	19,408,467 20,750,242
84	ALL I UNDS	TRANSFERS IN	2,705,254	3,168,231	3,911,174	2,704,138	1,280,678	-	2,704,138	1,982,489	701,811	2,294,088	1,013,410	2,253,338	2,212,403	2,137,664	2,048,921
85		TRANSFERS OUT	(2,705,254)	(3,168,231)	(3,911,174)	(2,704,138)	(1,280,678)	-	(2,704,138)	(1,985,489)	(701,811)	(2,294,088)	(1,013,410)	(2,253,338)	(2,212,403)	(2,137,663)	(2,048,921)
86		NET	2,851,407	(151,078)	2,788,724	1,136,248	(6,341,528)	(3,278,775)	2,281,928	460,949	6,805,477	(1,993,974)	4,347,555	296,172	672,776	1,627,904	(1,341,775)
87			, , ,	, , - 2)	, -,	, -, -	(, , ,)	., -, -,	, ,= ,=	,	,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	-, -	,	, ,	(, , - /
	TOTAL UNRESTRICTE	D FUND BALANCES	10,043,397	10,515,436	11,791,074	12,598,774	8,569,581	-	-	13,993,782	0	11,494,831	0	10,411,132	10,149,742	9,940,792	9,509,569
	TOTAL TOURISM FU		4,639,881	4,597,238	4,512,854	4,077,717	1,815,858	-	-	2,784,108	-	2,223,086		2,574,331	3,112,393	3,812,700	4,320,708
	TOTAL BEACH FUND		2,621,592	1,538,654	2,619,767	3,454,195	3,992,301	-	-	4,311,627	-	5,201,289	-	6,150,993	6,441,748	7,458,818	5,902,729
	TOTAL OTHER FUND		300,587	264,083	249,449	138,998	141,921	-	-	152,709	-	157,094	-	156,810	161,695	166,580	171,465
92	SUBTOTAL GOVER	NMENTAL FUNDS	17,605,457	16,915,412	19,173,144	20,269,683	14,519,661	-	-	21,242,225	0	19,076,300	0	19,293,266	19,865,578	21,378,889	19,904,471
94	TOTAL MARINA NET	POSITION	5,545,868	6,099,772	6,630,764	6,670,473	6,078,966	_		6,158,879	-	6,330,830		6,410,036	6,510,500	6,625,093	6,757,736
		POSITION LESS FIXED						HE OTHER FUN	ID BALANCES)	133,867	_	156,889	_	231,165	321,698	420,362	532,075
-50																	
97	TOTAL FUND BALAN	CES & NET POSITION	23,151,325	23,015,184	25,803,908	26,940,155	20,598,627	-	-	27,401,104	0	25,407,130	0	25,703,302	26,376,078	28,003,982	26,662,207

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









	А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1		•	•	•	•	CITY	OF ISLE OF	PALMS GEN	ERAL FUND							
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/		INCREASE/				
			ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	12/31/2020	2020	FORECAST FY21	(DECREASE) IN	BUDGET FY22	(DECREASE) IN FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2	GL Number	Description	1117	1110	1113	1120	1121	(6 MOS)	(12 MOS)	1121	FY21 BUDGET		BUD				
5		GENERAL FUND REVENUES									_		_				
6	10-3100.4001	PROPERTY TAXES	3,618,976	3,641,730	3,707,531	3,781,972	3,776,390	784,975	3,823,249	3,825,000	48,610	3,825,000	48,610	3,883,250	3,922,083	3,961,303	4,000,916
7																	
	10-3100.4002	LOCAL OPTION SALES TAX	731,540	772,357	817,962	799,984	640,742	310,999	806,042	870,000	229,258	895,000	254,258	912,900	931,158	949,781	968,777
8	10-3100.4003	PROPERTY TAX DEBT SERVICE	682,377	698,283	715,400	735,711	981,000	208,600	800,569	981,000	_	981,000	_	995,810	877,768	886,546	895,411
9	10-3210.4005	TELECOMMUNICATIONS LICENSES	22,356	20,074	20,411	18,240	20,000	-	18,235	20,000	-	20,000	-	20,000	20,000	20,000	20,000
	10 2210 4006	DUCINITES LICENSES	1 162 250	1 412 076	1 600 205	1 265 072	1.012.500	271 125	1 242 047	1 212 202	200 902	1 421 000	409 500	1 425 210	1 440 562	1 464 059	1 479 609
10	10-3210.4006	BUSINESS LICENSES	1,162,359	1,413,076	1,690,205	1,365,072	1,012,500	271,125	1,343,947	1,312,392	299,892	1,421,000	408,500	1,435,210	1,449,562	1,464,058	1,478,698
11	10-3210.4007	INSURANCE LICENSES	657,872	687,835	662,491	713,993	662,000	-	713,935	700,000	38,000	700,000	38,000	707,000	714,070	721,211	728,423
12	10-3210.4008	PUBLIC UTILITIES	814,753	797,152	788,023	777,648	585,604	58,392	779,290	650,000	64,396	770,000	184,396	770,000	770,000	770,000	770,000
13	10-3210.4009	BUILDING PERMITS	302,871	341,138	681,371	423,217	337,500	296,086	515,572	450,000	112,500	450,000	112,500	454,500	459,045	463,635	468,272
14	10-3210.4010	ANIMAL LICENSES	1,780	1,750	2,585	210	1,800	-	-	-	(1,800)	-	(1,800)		-		-
15	10-3210.4011	RESIDENTIAL RENTAL LICENSES	493,866	511,530	515,555	1,009,462	750,000	873,271	937,096	900,000	150,000	940,000	190,000	1,010,000	1,030,200	1,050,804	1,071,820
16	10-3210.4013	TRANSPORT NETWORK CO FEE	6,406	9,027	6,799	11,522	11,000	2,055	6,382	6,000	(5,000)	6,000	(5,000)	6,000	6,000	6,000	6,000
17	10-3400.4075	COURT GENERATED REVENUES	263,440	217,017	289,232	277,428	144,000	223,472	370,494	300,000	156,000	300,000	156,000	300,000	300,000	300,000	300,000
18	10-3450.4106	INTERGOVERNMENT TRANSFERS	14,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	10-3450.4111	GRANT INCOME	152,298	143,682	-	-	-	-	-	-	-	-	-	-	-	-	-
20		STATE SHARED FUNDS	94,653	93,353	94,499	97,989	95,000	24,903	98,395	95,000	-	95,000	-	95,000	95,000	95,000	95,000
21	10-3450.4117	STATE SHARED FUNDS-ALCOHOL	49,400	48,245	35,755	50,550	20,000	- 4 204	46,550	40,000	20,000	20,000	-	40,000	40,000	40,000	40,000
23	10-3500.4501 10-3500.4502	MISCELLANEOUS PARKING LOT REVENUES	2,678 317,838	15,185 289,737	45,914 423,920	22,610 428,729	3,000 419,250	1,384 199,436	15,508 416,932	3,000 419,250	-	3,000 419,250	- -	3,000 419,250	3,000 419,250	3,000 419,250	3,000 419,250
24	10-3500.4502	SALE OF ASSETS	3,678	5,208	15,172	44,581	5,000	3,488	48,068	5,000	- -	5,000	<u>-</u>	5,000	5,000	5,000	5,000
25	10-3500.4505	INTEREST INCOME	16,657	34,544	68,656	87,161	103,000	3,912	33,299	8,000	(95,000)	10,000	(93,000)	10,000	10,000	10,000	10,000
26	10-3500.4506	REC. INSTRUCTORS INCOME	164,584	177,100	168,741	137,336	127,500	52,983	110,589	110,000	(17,500)	130,000	2,500	130,000	130,000	130,000	130,000
27	10-3500.4507	REC. PROGRAM INCOME	91,709	90,585	82,050	78,555	63,000	10,087	51,432	50,000	(13,000)	60,000	(3,000)		84,000	84,000	84,000
28	10-3500.4508	RECYCLING REVENUE	-	-	345	-	-	-	-	-	-	-	-	-	-	-	-
29	10-3500.4509	KENNEL FEES	77	119	84	7	100	-	-	100	-	100	-	100	100	100	100
30		STATE ACC TAX ADMIN FEE	114,897	117,757	124,863	109,107	99,785	66,675	124,893	129,220	29,435	137,579	37,794	140,331	143,137	146,000	148,920
31		PARKING METER REVENUE	389,645	385,720	508,591	543,184	792,000	368,544	583,278	567,000	(225,000)	600,000	(192,000)		600,000	600,000	600,000
32 33	10-3500.4515 10-3500.4516	CART PURCHASE REVENUE ALARM PERMIT REVENUE	3,975 1,790	4,800 1,295	3,300 1,375	4,425 1,045	4,000 1,250	3,825 350	5,775 820	4,000 350	(900)	4,000	(1,250)	4,000	4,000	4,000	4,000
34	10-3500.4517	BREACH INLET BOAT RAMP FEES	2,000	1,800	1,100	700	1,300	200	700	700	(600)	700	(1,230)		700	700	700
35	10-3500.4517	RESIDENTIAL PARKING GUEST BOO	810	552	255	345	150	120	435	150	-	150	-	150			150
36	10-3500.4525	TREE REPLACEMENT COLLECTIONS	7,100	5,610	21,575	13,623	6,000	18,291	26,039	6,000	-	6,000	-	6,000	6,000	6,000	6,000
37		TOTAL GENERAL FUND REVENUES (10,187,039	10,526,262	11,493,760	11,534,406	10,662,871	3,783,173	11,677,526	11,452,162	789,291	11,798,779	1,135,908	12,032,201	12,020,223	12,136,538	12,254,437
38		% Increase/(Decrease) from Prior Y	5%	3%	9%	0%	-8%			7%		3%		2%	0%	1%	1%
39																	
40		MAYOR & COUNCIL									-		-				
41	10-4010.5001	SALARIES & WAGES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	-	17,000	-	17,000	17,000	17,000	17,000
42	10-4010.5004	FICA EXPENSE	1,301	1,301	1,184	1,299	1,301	1,299	1,299	1,301	-	1,301	- (4.225)	1,301	1,301	1,301	1,301
43	10-4010.5005	RETIREMENT EXPENSE	1,272	1,053	2,345	1,901	2,815	2,178	2,485	2,815	- (0.843)	1,580	(1,235)				3,155
	10-4010.5006	GROUP HEALTH INSURANCE	42,633	72,222	88,857	91,178	100,143	45,138	92,042	90,300	(9,843)	96,719	(3,424)		106,633	111,964	117,563
45	10-4010.5007	WORKMEN'S COMPENSATION	399	379	375	360	456	228	377	456	-	456	-	467	456		456
46 47	10-4020.5010 10-4020.5014	PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	658 50	2,053	307	969	2,100	-	410	2,100	-	2,100	-	2,100	2,100	2,100	2,100
48	10-4020.5014	MEETINGS AND SEMINARS	6,651	14,033	7,867	8,919	12,000	1,757	12,519	12,000	<u> </u>	12,000	<u>-</u>	12,000	12,000	12,000	12,000
50	10-4020.5021	TELEPHONE/CABLE	2,977	2,719	2,597	2,354	3,000	1,177	2,797	3,000		3,000	_	3,000	3,000	3,000	3,000
51	10-4020.5021	INSURANCE	1,999	1,999	2,002	2,354	2,100	1,177	2,797	2,100	<u> </u>	2,100	<u> </u>	2,142		2,229	2,229
52	10-4020.5002	MISCELLANEOUS	4,504	4,448	4,242	4,398	4,500	4,477	4,448	5,000	500	4,500	-	4,500	4,500	4,500	4,500
53	10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,319	21,801	2,429	1,163	-	-	2,031	-	-	-	-	-	-	-	
54		SUBTOTAL MAYOR & COUNCIL	81,762	139,008	129,205	131,559	145,415	75,208	137,412	136,072	(9,343)	140,756	(4,659)	147,220	152,329	157,705	163,303
55		% Increase/(Decrease) from Prior Y	-5%	70%	-7%	2%	11%			-6%		3%		5%	3%	4%	4%
56																	

CITY OF ISLE OF PALMS GENERAL FUND NOTES GENERAL FUND REVENUES	
2 3	
6 PROPERTY TAXES FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increase since reassesmnt/last tax increases 1% annually (approx ave annual increases 1% ave an	ease in FY16).
7 LOCAL OPTION SALES TAX FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 2% annually. Included estimated impact of new WD hotel.	·
FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 1% annually (approx ave annual increase since reassesmnt/last tax increases to the contract of the contract o	ase in FY16). Assumes Debt Svc millage is decreased in FY24 when Rec GO
8 PROPERTY TAX DEBT SERVICE bond is fully paid. FY21 Includes \$261,000 from a 1.3 mil tax increase to fund annual debt service on \$2.9 million bond for drainage phase 3 outfall project	
9 TELECOMMUNICATIONS LICENSES FY19 impacted significantly by WD constr. project. Forecast period estimates a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. If the prior calendar year revenues is a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues.	Expect CY21 revenues to be back to pre-Covid levels. Includes impact of new
BUSINESS LICENSES WD hotel in FY22. Grows by 1% per year during forecast period.	Expect c121 revenues to be back to pre covid revers. Includes impact of new
11 INSURANCE LICENSES Forecast 1% annual increases to reflect modest increases in insurance rates.	
12 PUBLIC UTILITIES This revenue a factor of utility fees paid.	Evan as
BUILDING PERMITS FY19 impacted significantly by WD constr. project. FY21 forecast and FY22 budget slightly conservative based on calenday year 2020 actual. Assume 1% annual increase in F ANIMAL LICENSES The City no longer requires payment for dog permits	FY23-26.
Rental licenses are renewed early in the fiscal year (July and August) based on revenue earned in the 12 month period ending the previous June Jan-Dec 2020 actual reflects	ts Covid impacts for March-June 2020. Therefore FY21 forecast and FY22
RESIDENTIAL RENTAL LICENSES budget based on 2020 Calendar year actual. FY23 forecast assumes a return to FY20 actual levels. FY24-26 forecast assumes a 1% annual increase.	
16 TRANSPORT NETWORK CO FEE	
17 COURT GENERATED REVENUES Hard to forecast as this is a function of tickets written and those are hard to predict. 18 INTERGOVERNMENT TRANSFERS	
19 GRANT INCOME	
20 STATE SHARED FUNDS	
21 STATE SHARED FUNDS-ALCOHOL This is the Sunday alcohol license fee paid by island businesses.	
22 MISCELLANEOUS	
PARKING LOT REVENUES Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Pa 24 SALE OF ASSETS	ark rates.
25 INTEREST INCOME	
26 REC. INSTRUCTORS INCOME Assume Covid impacts continue for the FY21 forecast, but expect instructor income to rebound in FY22.	
REC. PROGRAM INCOME Assume Covid impacts continue for the FY21 forecast and extend into FY22 due to Covid impacts on summer camp and athletics in CY 2021. Resume normal activity in FY23	3.
28 RECYCLING REVENUE 29 KENNEL FEES	
30 STATE ACC TAX ADMIN FEE Follows forecast estimates for State Atax. Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increase	es by 2% per year. WD hotel in FY22.
PARKING METER REVENUE Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. Does not include any revenue from on-street parking on Palm Blvd from 21st to 41st Ave.	
32 CART PURCHASE REVENUE	
33 ALARM PERMIT REVENUE Alarm permits are no longer required.	
34 BREACH INLET BOAT RAMP FEES 35 RESIDENTIAL PARKING GUEST BOOKS	
36 TREE REPLACEMENT COLLECTIONS	
37	
38	
39	
40 MAYOR & COUNCIL 41 SALARIES & WAGES	
41 SALARIES & WAGES 42 FICA EXPENSE FICA rate is 7.65%	
RETIREMENT EXPENSE SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26	
44 GROUP HEALTH INSURANCE PEBA rates + 5% increase on January 1	
45 WORKERS' COMPENSATION	
46 PRINT AND OFFICE SUPPLIES 47 MEMBERSHUR AND DUES	
47 MEMBERSHIP AND DUES 48 MEETINGS AND SEMINARS MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.	
50 TELEPHONE/CABLE	
51 INSURANCE	
52 MISCELLANEOUS	
53 CITIZENS & EMPLOYEE SERVICES	
54 55	
56	
3/23/21 8	

	А	В	G	Н	1	J	K	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1						CITY	OF ISLE OF	PALMS GEN	IERAL FUND							
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
57		GENERAL GOVERMENT															
58	10-4110.5001	SALARIES & WAGES	420,062	476,309	439,439	403,495	407,277	188,909	392,325	391,273	(16,004)	412,522	5,245	422,835	433,406	444,241	455,347
59	10-4110.5002	OVERTIME WAGES	11,073	16,562	11,513	928	1,665	220	4,989	500	(1,165)	1,665	-	1,707	1,749	1,793	1,838
60	10-4110.5003	PART-TIME WAGES	337	619	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA EXPENSE RETIREMENT EXPENSE	31,385	36,086	33,425	30,217	31,284	14,209	29,562	29,971	(1,313)	31,685	401	32,477	33,289	34,122	34,975
-	10-4110.5005 10-4110.5006	GROUP HEALTH INSURANCE	51,332 32,743	62,907 44,251	60,564 39,371	58,531 36,630	67,721 38,828	29,429 15,767	54,382 36,788	64,878 29,361	(2,843) (9,467)	72,731 34,659	5,010 (4,169)	78,795 36,392	80,765 38,212	82,784 40,122	84,854 42,128
64	10-4110.5007	WORKMEN'S COMPENSATION	5,247	4,330	4,261	(683)	4,577	1,790	4,239	3,580	(997)	4,615	38	4,730	4,849	4,970	5,094
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	518,000	526,000	536,000	555,000	752,990	-	536,000	834,000	81,010	799,000	46,010	808,000	690,000	699,000	757,000
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,783	10,749	10,149	8,389	11,000	2,758	9,483	11,000	-	11,000	-	11,000	11,000	11,000	11,000
67	10-4120.5011	DEBT SERVICE - INTEREST	215,389	203,348	185,754	167,983	244,745	74,942	176,868	159,029	(85,716)	186,253	(58,492)	163,362	140,307	119,226	97,980
68	10-4120.5013	BANK SERVICE CHARGES	6,171	6,386	5,904	7,814	7,500	2,705	7,542	-	(7,500)	7,500	-	7,000	7,000	7,000	7,000
69	10-4120.5014	MEMBERSHIP AND DUES	5,734	5,714	5,344	4,981	5,985	2,500	5,787	5,985	-	5,985	-	5,985	5,985	5,985	5,985
-	10-4120.5015	MEETINGS AND SEMINARS	6,410	6,531	6,428 376	1,704 579	13,500 750	172	5,459 76	13,500 100	- (650)	8,500 100	(5,000)	8,500	8,500 100	8,500 100	8,500
72	10-4120.5016 10-4120.5020	VEHICLE, FUEL & OIL ELECTRIC AND GAS	1,432 3,673	1,462 4,683	3,628	4,231	4,700	2,559	4,282	4,700	(650)	4,700	(650) -	4,700	4,700	4,700	4,700
73	10-4120.5021	TELEPHONE/CABLE	9,878	11,018	10,095	9,423	10,500	4,821	9,897	10,500	-	10,500	-	10,500	10,500	10,500	10,500
74	10-4120.5022	WATER AND SEWER	1,670	1,760	1,551	1,566	1,900	837	1,814	1,900	-	1,900	-	1,900	1,900	1,900	1,900
75	10-4120.5024	IT EQUP, SOFTWARE & SVCS	- 4.075	4 222	1 020	-	- 4 250	-		- 4 250	-	206,000	206,000	198,000	198,000	198,000	198,000
76	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,075	1,233	1,038	552	1,250	-	614	1,250	-	1,000	(250)	1,250	1,250	1,250	-
77	10-4120.5026	MAINT & SERVICE CONTRACTS	23,021	25,104	22,691	28,922	42,000	17,385	24,981	42,000	-	28,000	(14,000)		28,000	28,000	28,000
	10-4120.5027 10-4120.5044	MACHINE/EQUIPMENT REPAIR CLEANING/SANITARY SUPPLY	1 750	69 1,623	1 722	- 2 1 4 0	500	-	1 022	500	-	500	-	500	500	500	500
80	10-4120.5044	MEDICAL AND LAB	1,758 446	554	1,732 452	2,149 680	1,800 600	688 241	1,823 304	1,800 600	-	2,000 600	200	2,000	2,000	2,000	2,000 600
81	10-4120.5061	ADVERTISING	6,972	3,850	9,354	4,716	6,000	2,882	9,875	6,000	-	6,000	-	6,000	6,000	6,000	6,000
	10-4120.5062	INSURANCE	19,143	20,968	19,233	19,864	23,000	12,835	19,279	23,000	-	20,000	(3,000)	20,400	20,808	21,224	21,224
	10-4120.5063	RENT AND LEASES	8,423	8,023	10,565	8,998	10,450	3,878	11,067	10,450	-	10,000	(450)		10,450	10,450	10,450
84	10-4120.5064	EMPLOYEE TRAINING	20,944	44,792	54,291	21,926	59,500	24,567	30,776	50,000	(9,500)	47,000	(12,500)	47,000	47,000	47,000	47,000
85	10-4120.5065	PROFESSIONAL SERVICES	27,334	38,489	66,251	64,181	127,000	54,693	83,264	127,000	-	68,000	(59,000)	68,000	68,000	68,000	68,000
86	10-4120.5067	CONTRACTED SERVICES	-	-	58,517	40,131	150,000	23,912	62,917	200,000	50,000	95,000	(55,000)	35,000	35,000	35,000	35,000
	10-4120.5068	ELECTION EXPENSES	-	10,513	77	2,206	-	-	77	-	-	5,000	5,000	-	5,000	-	5,000
88	10-4120.5079	MISC. & CONTINGENCY EXP	12,169	16,390	19,087	16,937	14,000	3,158	15,906	14,000	- (4.4.6)	19,000	5,000	19,000	19,000	19,000	19,000
89		% Increase/(Decrease) from Prior Y	1,452,603 2%	1,590,321 9%	1,617,089 2%	1,502,050 -7%	2,041,022 36%	486,241	1,540,378	2,036,875 0%	(4,146)	2,101,415 3%	60,393	2,034,183 - 3%	1,913,870 - 6%	1,912,966 0%	1,969,675 3%
90 91			2/0	370	270	-770	3070			070		370		-370	-070	070	370
92		POLICE															
93	10-4410.5001	SALARIES & WAGES	1,261,563	1,386,453	1,297,392	1,235,798	1,413,925	688,548	1,233,067	1,440,554	26,629	1,514,593	100,668	1,552,458	1,591,269	1,631,051	1,671,827
	10-4410.5002	OVERTIME WAGES	138,565	161,481	139,222	167,858	150,774	67,431	157,590	125,168	(25,606)	147,190	(3,584)	150,870	154,641	158,508	162,470
-	10-4410.5003	PART-TIME WAGES	3,861	-	-	13,809	-	-	8,476	-	-	-		-	-	-	-
96		FICA EXPENSE	105,093	116,135	107,547	105,311	119,699	55,382	104,652	119,778	78	127,126	7,427	130,305	133,562	136,901	140,324
	10-4410.5005 10-4410.5006	RETIREMENT EXPENSE GROUP HEALTH INSURANCE	192,481 177,128	240,041 196,336	228,451 190,275	237,075 179,745	293,253 235,252	133,757 103,368	226,428 179,879	293,573 207,200	320 (28,052)	327,919 235,167	34,666 (85)	353,113 246,925	361,941 259,272	370,990 272,235	380,265 285,847
-	10-4410.5007	WORKMEN'S COMPENSATION	60,877	56,296	62,442	50,860	70,132	34,638	62,910	69,276	(856)	74,810	4,678	76,680	78,597	80,562	82,576
	10-4420.5010	PRINT AND OFFICE SUPPLIES	14,776	13,821	12,527	7,099	14,000	5,400	10,256	14,000	-	14,000	-	14,000	14,000	14,000	14,000
	10-4420.5014	MEMBERSHIP AND DUES	1,542	1,516	1,523	1,710	2,000	202	1,191	2,000	-	2,000	-	2,000	2,000	2,000	2,000
	10-4420.5015	MEETINGS AND SEMINARS	12,505	1,191	1,177	640	3,000	50	657	3,000	-	3,000	-	3,000	3,000	3,000	3,000
-	10-4420.5016	VEHICLE, FUEL & OIL	61,582	88,661	73,976	55,802	85,000	26,338	66,390	70,000	(15,000)	80,000	(5,000)	75,000	75,000	75,000	75,000
104	10-4420.5017	VEHICLE MAINTENANCE	35,661	46,626	56,110	46,497	50,000	26,864	39,819	50,000	-	50,000	-	50,000	50,000	50,000	50,000
105	10-4420.5020 3/23/21	ELECTRIC AND GAS	30,017	33,877	25,111	24,412	32,000	10,662	25,514 9	26,000	(6,000)	26,000	(6,000)	26,000	26,000	26,000	26,000

1	V	W CITY OF ISLE OF PALMS GENERAL FUND
		CITY OF ISLE OF FALING GENERAL FOND
2		NOTES
5 57	GENERAL GOVERMENT EXPENDI	TURES
58	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
59	OVERTIME WAGES	Forecast increase is 2.5% per year
	PART-TIME WAGES	10.00000 in 210% per year
61	FICA EXPENSE	FICA rate is 7.65%
62	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
64	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
65	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
66	PRINT AND OFFICE SUPPLIES	
67	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
68	BANK SERVICE CHARGES	
69	MEMBERSHIP AND DUES	
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.
-	VEHICLE, FUEL & OIL	
	TELEPHONE/CABLE	
74	WATER AND SEWER	
	T-50115 00-711115-5 0 01405	New IT account. Includes City-wide VC3 contract (IT svcs (\$92k), website maint (\$7k), email (\$17k), security (\$18k), backups (\$23k)). Also Gen Govt Dept Timekeeping (\$2k) hardware replacements (\$4k), new agenda & video software (\$34k), Adobe
-	IT EQUP, SOFTWARE & SVCS	DC (\$2k) and BS&A accounting software (\$11k)
76	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account City Louis a grant and a supplied provision as a grant of the supplied provision as a
77	MAINT & SERVICE CONTRACTS	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Prior years included IT software costs (BS&A, Adobe) that are now included in the new IT Equip, Software & Svcs account.
	MACHINE/EQUIPMENT REPAIR	
	•	
	MEDICAL AND LAB	Causara all adventicina manda of the City, multiprations annula mant license representation
81 82	ADVERTISING INSURANCE	Covers all advertising needs of the City - public notices, employment, license renewals, etc. Forecast 2% annual increase each year
	RENT AND LEASES	City Hall copiers and postage meter. Timeclock rental moved to IT account
	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$40,000 for City-wide tuition reimbursement program
		Incls annual audit fees (\$33k), Clerk to Council (\$20k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), drug tests & misc (\$7k). Assumes Strategic
85	PROFESSIONAL SERVICES	Planning and Compensation Study are completed in FY21 with no overflow into FY22.
86	CONTRACTED SERVICES	Incls \$25,000 grant writing services and \$10,000 general provision if needed. IT service contract previously budgeted here is now budgeted in the new IT Equip, software & svcs account. Added \$60k in FY22 for Public Relations/Social Media Strategist
87	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
	MISC. & CONTINGENCY EXP	\$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$12,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.
89		
90 91		
-	POLICE EXPENDITURES	
"		Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage
93	SALARIES & WAGES	adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
	PART-TIME WAGES	
	FICA EXPENSE	FICA rate is 7.65%
97	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26
98	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
99	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
100	PRINT AND OFFICE SUPPLIES	
-	MEMBERSHIP AND DUES	
	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
103	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
104	VEHICLE MAINTENANCE	Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years
105	ELECTRIC AND GAS	
	3/23/21	10

А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	T	U
1 DRAFT #1						CIT	OF ISLE OF	PALMS GEN	IERAL FUND							
2 GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
106 10-4420.5021	TELEPHONE/CABLE	63,262	52,849	54,820	48,010	55,000	25,605	49,189	55,000	-	52,000	(3,000)	52,000	52,000	52,000	52,000
107 10-4420.5022	IT EQUP, SOFTWARE & SVCS	4,148 -	6,224 -	5,587 -	5,700	6,000	3,171	6,317	6,500	500	6,500 33,000	33,000	6,500 23,200	6,500 23,200	6,500 23,200	6,500 23,200
108 10-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,327	1,746	2,492	2,943	2,000	984	3,164	2,000	-	22,700	20,700	9,000	9,000	9,000	9,000
10-4420.5026 110	MAINT & SERVICE CONTRACTS	43,716	59,769	78,619	66,350	48,500	35,994	72,082	48,500	-	45,500	(3,000)		53,500	53,500	53,500
111 10-4420.5027 112 10-4420.5041	MACHINE/EQUIPMENT REPAIR UNIFORMS	4,960	8,043 20,246	6,199 18,605	137 10,528	7,000	10 15,178	4,956 20,825	7,000	-	7,000	-	8,500	8,500	8,500	8,500
113 10-4420.5044	CLEANING/SANITARY SUPPLY	19,902 1,772	1,768	1,950	2,835	20,715 2,000	2,629	2,133	20,715 6,000	4,000	20,715 6,000	4,000	20,715 6,000	20,715 6,000	20,715 6,000	20,715 6,000
114 10-4420.5049	MEDICAL AND LAB	3,846	3,814	4,018	3,922	4,000	1,871	3,807	4,000	-	4,000	-	4,000	4,000	4,000	4,000
115 10-4420.5062	INSURANCE	65,919	62,343	61,284	70,235	65,000	38,178	62,143	65,000	-	79,000	14,000	80,580	82,192	83,835	83,835
116 10-4420.5063	RENT AND LEASES	3,328	2,939	2,551	4,334	4,450	3,758	3,223	4,450	-	3,000	(1,450)	4,450	4,450	4,450	4,450
117 10-4420.5064	EMPLOYEE TRAINING	11,222	10,048	8,063	5,462	10,000	4,292	7,589	10,000	-	10,000	-	10,000	10,000	10,000	10,000
118 10-4420.5065	PROFESSIONAL SERVICES	11,108	12,992	610	765	9,000	1,370	610	9,000	-	5,000	(4,000)	5,000	5,500	5,500	5,500
119 10-4420.5067	CONTRACTED SERVICES	350	9,135	10,954	4,180	- 2.250	20	10,914	- 2.250	-	- 2.250	-	- 2.250	- 2.250	- 2.250	- 2.250
120 10-4420.5079 121 10-4420.5081	MISC. & CONTINGENCY EXP CANINE KENNEL EXPENSES	3,854 412	2,640 709	1,818 552	3,114 398	3,250 1,000	1,907 399	3,841 452	3,250 1,000	<u>-</u>	3,250 1,000	-	3,250 1,000	3,250 1,000	3,250 1,000	3,250 1,000
122	SUBTOTAL POLICE	2,335,777	2,597,701	2,453,874	2,355,530	2,706,950	1,288,008	2,368,073	2,662,964	(43,987)	2,900,470	193,520	2,968,046	3,039,090	3,111,697	3,184,759
123	% Increase/(Decrease) from Prior Y	2%	11%	-6%	-4%	15%	<u> </u>		-2%		9%	<u> </u>	2%	2%		2%
124																
125	FIRE															
	FIRE SALARIES & WAGES	1,600,542	1,632,793	1,709,626	1,728,922	1,627,524	871,546	1,734,596	1,676,258	48,734	1,832,380	204,856	1,878,190	1,925,144	1,973,273	2,022,605
125 126 10-4510.5001 127 10-4510.5002	SALARIES & WAGES OVERTIME WAGES	334,068	344,556	319,872	364,157	285,994	871,546 187,504	312,982	369,997	84,003	284,850	204,856 (1,144)	291,971	299,271	306,752	314,421
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES	334,068 24,594	344,556 13,286	319,872 3,399	364,157 2,514	285,994 16,900	187,504	312,982 2,846	369,997 9,455	84,003 (7,445)	284,850 16,900	(1,144)	291,971 16,900	299,271 16,900	306,752 16,900	314,421 16,900
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE	334,068 24,594 148,125	344,556 13,286 149,150	319,872 3,399 150,840	364,157 2,514 154,916	285,994 16,900 147,677	187,504 - 77,611	312,982 2,846 151,576	369,997 9,455 157,262	84,003 (7,445) 9,585	284,850 16,900 163,261	(1,144) - 15,584	291,971 16,900 167,310	299,271 16,900 171,461	306,752 16,900 175,715	314,421 16,900 180,075
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5005	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE	334,068 24,594 148,125 284,061	344,556 13,286 149,150 304,966	319,872 3,399 150,840 331,955	364,157 2,514 154,916 363,949	285,994 16,900 147,677 370,471	187,504 - 77,611 192,749	312,982 2,846 151,576 345,841	369,997 9,455 157,262 395,519	84,003 (7,445) 9,585 25,048	284,850 16,900 163,261 430,997	(1,144) - 15,584 60,526	291,971 16,900 167,310 464,532	299,271 16,900 171,461 476,055	306,752 16,900 175,715 487,867	314,421 16,900 180,075 499,974
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE	334,068 24,594 148,125	344,556 13,286 149,150	319,872 3,399 150,840	364,157 2,514 154,916	285,994 16,900 147,677	187,504 - 77,611	312,982 2,846 151,576	369,997 9,455 157,262	84,003 (7,445) 9,585	284,850 16,900 163,261	(1,144) - 15,584	291,971 16,900 167,310	299,271 16,900 171,461	306,752 16,900 175,715	314,421 16,900 180,075
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5005 131 10-4510.5006 132 10-4510.5007 133 10-4510.5008	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION	334,068 24,594 148,125 284,061 242,054 77,439	344,556 13,286 149,150 304,966 261,888	319,872 3,399 150,840 331,955 280,170 68,845	364,157 2,514 154,916 363,949 278,507 81,858	285,994 16,900 147,677 370,471 286,857 78,101	187,504 - 77,611 192,749 134,241 55,789	312,982 2,846 151,576 345,841 284,684 79,048	369,997 9,455 157,262 395,519 264,100 102,683	84,003 (7,445) 9,585 25,048 (22,757)	284,850 16,900 163,261 430,997 282,895 86,792	(1,144) - 15,584 60,526 (3,962)	291,971 16,900 167,310 464,532 297,040 88,962	299,271 16,900 171,461 476,055 311,892 91,186	306,752 16,900 175,715 487,867 327,486	314,421 16,900 180,075 499,974 343,861 95,802
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5005 131 10-4510.5006 132 10-4510.5007 133 10-4510.5008 134 10-4520.5010	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500	187,504 - 77,611 192,749 134,241 55,789 - 2,244	312,982 2,846 151,576 345,841 284,684 79,048	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500	84,003 (7,445) 9,585 25,048 (22,757) 24,582	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500	(1,144) - 15,584 60,526 (3,962) 8,691 -	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500	306,752 16,900 175,715 487,867 327,486 93,465	314,421 16,900 180,075 499,974 343,861 95,802
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5005 131 10-4510.5006 132 10-4510.5007 133 10-4520.5010 135 10-4520.5014	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300	(1,144) - 15,584 60,526 (3,962) 8,691 - -	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5006 132 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500	(1,144) - 15,584 60,526 (3,962) 8,691 - - -	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5005 131 10-4510.5006 132 10-4510.5007 133 10-4520.5010 135 10-4520.5014	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300	(1,144) - 15,584 60,526 (3,962) 8,691 - -	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300
125 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5005 131 10-4510.5006 132 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5016 138 10-4520.5017 139 10-4520.5020	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - - 1,000	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000
125 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5005 131 10-4510.5006 132 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500)	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5024 142 10-4520.5025	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 10,600 - 4,700	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700)	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000
125 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5005 131 10-4510.5006 132 10-4510.5006 132 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142 10-4520.5025 144 10-4520.5025 144 10-4520.5025 144 10-4520.5025 144 10-4520.5026 144 10-	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 - 4,700 61,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 37,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000)	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 37,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5024 142 10-4520.5025	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 10,600 - 4,700	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700)	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5006 132 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142 10-4520.5025 144 10-4520.5026 144 10-4520.5026 144 10-4520.5026	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918 9,020	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165 10,652	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460 8,490	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293 11,122	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 - 4,700 61,000 10,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502 5,583	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118 11,698	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400 - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 37,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000)	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 4,700 37,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5024 142 10-4520.5024 143 10-4520.5026 144 10-4520.5027 146 10-4520.5041 147 10-4520.5044 148 10-4520.5049	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR UNIFORMS CLEANING/SANITARY SUPPLY MEDICAL AND LAB	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918 9,020 14,649 3,799 17,939	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165 10,652 20,732 3,981 16,420	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460 8,490 16,705 4,701 16,528	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293 11,122 12,140 7,891 16,451	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 - 4,700 61,000 10,000 20,000 4,000 20,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502 5,583 6,058 3,562 8,870	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118 11,698 17,711 5,006 20,093	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000 7,000 20,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400 - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000 7,000 20,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000) 3,000 - 3,000	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142 10-4520.5024 143 10-4520.5025 144 10-4520.5026 145 10-4520.5027 146 10-4520.5044 147 10-4520.5049 149 10-4520.5062	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR UNIFORMS CLEANING/SANITARY SUPPLY MEDICAL AND LAB INSURANCE	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918 9,020 14,649 3,799 17,939 94,179	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165 10,652 20,732 3,981 16,420 108,073	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460 8,490 16,705 4,701 16,528 117,135	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293 11,122 12,140 7,891 16,451 119,306	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 10,600 - 4,700 61,000 10,000 20,000 4,000 20,000 120,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502 5,583 6,058 3,562 8,870 60,178	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118 11,698 17,711 5,006 20,093 111,831	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000 7,000 20,000 120,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400 - - - - - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000 7,000 20,000 141,500	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000) 3,000 - 21,500	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000 144,330	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 147,217	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000 150,161	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 150,161
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142 10-4520.5024 143 10-4520.5025 144 10-4520.5026 145 10-4520.5027 146 10-4520.5041 147 10-4520.5049 149 10-4520.5062 150 10-4520.5063	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR UNIFORMS CLEANING/SANITARY SUPPLY MEDICAL AND LAB INSURANCE RENT AND LEASES	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918 9,020 14,649 3,799 17,939 94,179 1,583	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165 10,652 20,732 3,981 16,420 108,073 1,300	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460 8,490 16,705 4,701 16,528 117,135 958	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293 11,122 12,140 7,891 16,451 119,306 5,807	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 10,600 - 4,700 61,000 10,000 20,000 4,000 20,000 120,000 3,450	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502 5,583 6,058 3,562 8,870 60,178 1,722	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118 11,698 17,711 5,006 20,093 111,831 2,448	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000 7,000 20,000 120,000 3,450	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400 - - - - - - - - - - - - - - - - - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000 7,000 20,000 141,500 2,000	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000) - 3,000 - 3,000 - 21,500 (1,450)	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 144,330 3,450	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 147,217 3,450	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 150,161 3,450	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 44,000 61,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 150,161 3,450
125 126 10-4510.5001 127 10-4510.5002 128 10-4510.5003 129 10-4510.5004 130 10-4510.5006 131 10-4510.5007 133 10-4510.5008 134 10-4520.5010 135 10-4520.5014 136 10-4520.5015 137 10-4520.5016 138 10-4520.5017 139 10-4520.5020 140 10-4520.5021 141 10-4520.5022 142 10-4520.5024 143 10-4520.5025 144 10-4520.5026 145 10-4520.5027 146 10-4520.5044 147 10-4520.5049 149 10-4520.5062	SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES FICA EXPENSE RETIREMENT EXPENSE GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION UNEMPLOYMENT COMPENSATION PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES MEETINGS AND SEMINARS VEHICLE, FUEL & OIL VEHICLE MAINTENANCE ELECTRIC AND GAS TELEPHONE/CABLE WATER AND SEWER IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS MACHINE/EQUIPMENT REPAIR UNIFORMS CLEANING/SANITARY SUPPLY MEDICAL AND LAB INSURANCE	334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403 9,266 - 5,524 56,918 9,020 14,649 3,799 17,939 94,179	344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421 11,471 - 5,707 58,165 10,652 20,732 3,981 16,420 108,073	319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645 10,784 - 2,822 59,460 8,490 16,705 4,701 16,528 117,135	364,157 2,514 154,916 363,949 278,507 81,858 3 3,157 553 314 12,693 65,175 40,460 55,278 10,633 - 4,760 52,293 11,122 12,140 7,891 16,451 119,306	285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000 44,500 60,000 10,600 - 4,700 61,000 10,000 20,000 4,000 20,000 120,000	187,504 - 77,611 192,749 134,241 55,789 - 2,244 1,352 - 5,519 26,047 21,487 27,066 5,109 - 5,307 15,502 5,583 6,058 3,562 8,870 60,178	312,982 2,846 151,576 345,841 284,684 79,048 - 5,227 554 314 18,120 62,170 43,831 56,731 12,524 - 4,733 57,118 11,698 17,711 5,006 20,093 111,831	369,997 9,455 157,262 395,519 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000 7,000 20,000 120,000	84,003 (7,445) 9,585 25,048 (22,757) 24,582 - - - 1,000 - (500) - 2,400 - - - - - -	284,850 16,900 163,261 430,997 282,895 86,792 - 5,500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000 7,000 20,000 141,500	(1,144) - 15,584 60,526 (3,962) 8,691 1,000 - (500) 1,000 2,400 29,000 (2,700) (24,000) 3,000 - 21,500	291,971 16,900 167,310 464,532 297,040 88,962 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000 144,330	299,271 16,900 171,461 476,055 311,892 91,186 - 5,500 2,300 500 20,000 65,000 44,000 13,000 20,000 4,700 37,000 20,000 7,000 20,000 147,217	306,752 16,900 175,715 487,867 327,486 93,465 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000 150,161	314,421 16,900 180,075 499,974 343,861 95,802 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000 10,000 20,000 7,000 20,000 150,161

V	W CITY OF ISLE OF PALMS GENERAL FUND
2	NOTES NOTES
106 TELEPHONE/CABLE 107 WATER AND SEWER	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
108 IT EQUP, SOFTWARE & SVCS	New IT account. Incls Police timekeeping (\$3k) hardware replacements (\$6k), Sonitrol alarm (\$1k), LawTrac software (\$4k), Adobe (\$1k), Novatime scheduling module (\$9k), Power DMS for CALEA (\$2k), LEADS online investigations software (\$3k), NCIC software annual maint (\$1k) and Virtual Graffiti managed security services (\$3k)
NON-CAPITAL TOOLS & EQUIPMENT	FY22 incls cost to transition all sworn personnel weapons from Glock .40 caliber pistols to Clock 9mm pistols (\$6k after trade-in), ID card printer/camera (\$2.5k), 7 training pistols/masks/simulation rounds (\$5.2k), tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$5k previously in Cap Proj Fund), ammunition for shooting range (\$2k previously in Cap Proj Fund) and provision for other small equipment as needed (\$2k). Does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account.
MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$3k), Cybersecurity system (\$8k) and mobile video and resource tracking project (\$6k). Also includes elevator maint contract (\$7.5k), body worn & in-car camera sys maint contract (\$5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$5k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
111 MACHINE/EQUIPMENT REPAIR	
112 UNIFORMS 113 CLEANING/SANITARY SUPPLY	
114 MEDICAL AND LAB	
115 INSURANCE	Forecast 2% annual increase each year
116 RENT AND LEASES	Police copier. Timeclock rental moved to IT account
117 EMPLOYEE TRAINING	
118 PROFESSIONAL SERVICES	Annual CALEA continuation
119 CONTRACTED SERVICES	
120 MISC. & CONTINGENCY EXP	
121 CANINE KENNEL EXPENSES	
122	
123	
124	
125 FIRE	
126 SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. Added \$125k for personnel potential additions and restructuring.
127 OVERTIME WAGES	Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7.
128 PART-TIME WAGES	
129 FICA EXPENSE 130 RETIREMENT EXPENSE	FICA rate is 7.65% PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26
131 GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
132 WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
133 UNEMPLOYMENT COMPENSATION	
134 PRINT AND OFFICE SUPPLIES	
135 MEMBERSHIP AND DUES	
136 MEETINGS AND SEMINARS	
137 VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
138 VEHICLE MAINTENANCE 139 ELECTRIC AND GAS	
140 TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
141 WATER AND SEWER	mos phonolymetrice (proxy) central a data caras (pony and charteston country radio fee (prix)
142 IT EQUP, SOFTWARE & SVCS	New IT account. Incls Fire timekeeping (\$5k) hardware replacements (\$6k), Sonitrol alarm (\$1k), Novatime scheduling software module (\$9k), County ESO-EHR medical reporting software (\$1k), County Firehouse software (\$2k) and Target Solutions training software subscription (\$5k)
143 NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
144 MAINT & SERVICE CONTRACTS	Incls elevator maint contract (\$4k), bay door maint contract (\$4k), janitorial service (\$5k), AED maintenance (\$2k) recurring expenses for pest control, hvac, county stormwater fees and fire protection system (\$7k) and misc provision as needed (\$15k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
145 MACHINE/EQUIPMENT REPAIR	
146 UNIFORMS	
147 CLEANING/SANITARY SUPPLY	
148 MEDICAL AND LAB	Incls cost related to epi pens and naloxone (narcan)
149 INSURANCE 150 RENT AND LEASES	Forecast 2% annual increase each year Fire Pont copier, Timedock rental moved to IT account
150 RENT AND LEASES 151 EMPLOYEE TRAINING	Fire Dept copier. Timeclock rental moved to IT account Increased to allow for more offsite training in specialized areas
152 PROFESSIONAL SERVICES	related to required annual equipment testing
3/23/21	12

А	В	G	Н	1	J	K	L	М	N	0	Р	Q	R	S	Т	U
1 DRAFT #1						CITY	OF ISLE OF	PALMS GEN	ERAL FUND							
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/		INCREASE/				
		FY17	FY18	FY19	FY20	FY21	12/31/2020	2020	FY21	(DECREASE) IN	BUDGET FY22	(DECREASE) IN FY22	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2 GL Number	Description						(6 MOS)	(12 MOS)		FY21 BUDGET		BUD				
153 10-4520.5079	MISC. & CONTINGENCY EXP	6,629	5,483	5,998	4,900	6,000	1,900	8,084	6,000	-	6,000	-	6,000	6,000	6,000	6,000
154 10-4520.5080	VOLUNTEER FIRE POINTS	1,219	721	590	998	=	-	998	=	-	=	=	-	-	-	-
155	SUBTOTAL FIRE	3,144,301	3,225,770	3,307,651	3,412,914	3,286,074	1,727,533	3,361,831	3,458,723	172,649	3,609,875	323,801	3,714,684	3,804,575	3,897,070	3,989,249
156	% Increase/(Decrease) from Prior Y	4%	3%	3%	3%	-4%			5%		4%		3%	2%	2%	2%
157																
158	PUBLIC WORKS															
159 10-4610.5001	SALARIES & WAGES	505,434	528,155	527,534	566,183	550,706	287,506	557,760	584,866	34,160	584,732	34,026	599,350	614,334	629,692	645,435
160 10-4610.5002	OVERTIME WAGES	14,437	17,031	6,411	10,757	9,796	6,051	8,683	11,427	1,631	10,481	685	10,743	11,012	11,287	11,569
161 10-4610.5003	PART-TIME WAGES	-	-	-	2,577	-	11,126	13,703	21,378	21,378	19,996	19,996	20,496	21,008	21,534	22,072
162 10-4610.5004	FICA EXPENSE	39,198	41,016	40,082	43,187	42,878	22,650	42,433	47,252	4,373	47,063	4,185	48,240	49,446	50,682	51,949
163 10-4610.5005	RETIREMENT EXPENSE	60,179	70,131	72,216	83,647	92,819	45,678	79,776	98,746	5,927	104,519	11,700	113,233	116,064	118,966	121,940
164 10-4610.5006	GROUP HEALTH INSURANCE	66,112	69,077	70,661	87,324	89,926	45,114	78,527	92,500	2,574	97,013	7,087	101,864	106,957	112,305	117,920
165 10-4610.5007	WORKMEN'S COMPENSATION	31,766	29,608	29,420	31,390	36,443	19,398	28,982	38,796	2,353	39,152	2,709	40,131	41,134	42,162	43,216
166 10-4620.5010 167 10-4620.5014	PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	587 462	883 459	2,916 466	920 254	1,500 500	68 7	3,361 631	1,500 500	<u>-</u>	1,500 500	-	1,500 500	1,500 500	1,500 500	1,500 500
168 10-4620.5015	MEETINGS AND SEMINARS	- 402	439	99	- 254	500	95	99	500	<u> </u>	500	-	500	500	500	500
169 10-4620.5016	VEHICLE, FUEL & OIL	51,241	60,562	73,819	61,548	75,000	26,205	79,338	80,000	5,000	80,000	5,000	80,000	80,000	80,000	80,000
170 10-4620.5017	VEHICLE MAINTENANCE	66,547	86,122	86,111	84,066	90,000	28,511	93,733	90,000	-	90,000	-	90,000	90,000	90,000	90,000
171 10-4620.5020	ELECTRIC AND GAS	74,256	75,099	76,500	65,390	76,000	34,697	71,708	72,000	(4,000)	72,000	(4,000)	72,000	72,000	72,000	72,000
172 10-4620.5021	TELEPHONE/CABLE	10,797	11,724	13,386	12,309	14,000	5,765	14,418	14,000	-	14,000	-	14,000	14,000	14,000	14,000
173 10-4620.5022	WATER AND SEWER	1,927	7,215	7,098	2,178	4,500	2,384	2,312	3,000	(1,500)	3,000	(1,500)	3,000	3,000	3,000	3,000
174 10-4620.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	6,500	6,500	6,500	6,500	6,500	6,500
175 10-4620.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,368	1,734	3,846	1,895	7,000	881	3,564	7,000	-	2,000	(5,000)	5,000	5,000	5,000	5,000
176 10-4620.5026	MAINT & SERVICE CONTRACTS	2,348	7,399	7,710	13,434	13,000	8,043	12,410	13,000	-	11,500	(1,500)	11,500	11,500	11,500	11,500
177 10-4620.5027	MACHINE/EQUIPMENT REPAIR	7,034	2,036	2,661	1,299	4,000	1,082	2,829	4,000	-	4,000	-	4,000	4,000	4,000	4,000
178 10-4620.5041	UNIFORMS	7,161	9,072	10,559	10,276	11,000	4,593	11,118	11,000	-	11,000	-	11,000	11,000	11,000	11,000
179 10-4620.5044	CLEANING/SANITARY SUPPLY	2,585	1,787	3,541	2,219	2,500	684	3,088	2,500	-	2,500	-	2,500	2,500	2,500	2,500
180 10-4620.5049	MEDICAL AND LAB	2,774	3,306	2,786	3,117	3,000	1,971	2,577	3,000	-	3,000	-	3,000	3,000	3,000	3,000
181 10-4620.5054	STREET SIGNS	2,444	1,703	-	-	2,000	- 27.074	-	2,000		2,000	- (43.500)	2,000	2,000	2,000	2,000
182 10-4620.5062 183 10-4620.5063	INSURANCE RENT AND LEASES	31,754 147	38,316 465	40,102 172	44,939 1,392	50,000 1,950	27,071 580	39,503 803	50,000 1,950	-	37,500 500	(12,500) (1,450)		39,015 1,950	39,795 1,950	39,795 1,950
184 10-4620.5064	EMPLOYEE TRAINING	-	- 403	55	- 1,332	300	-	55	100	(200)	300	(1,430)	300	300	300	300
185 10-4620.5065	PROFESSIONAL SERVICES	1,630	1,700	1,080	280	2,000	-	1,080	2,000	-	2,000	-	2,000	2,000		2,000
186 10-4620.5066	TEMPORARY LABOR	179,551	192,293	180,553	163,644	200,000	89,747	167,552	190,000	(10,000)	200,000	-	200,000	200,000	200,000	200,000
187 10-4620.5067	CONTRACTED SERVICES	568	558	298	-	1,000	968	855	1,000	-	1,000	-	1,000	1,000		1,000
188 10-4620.5079	MISC. & CONTINGENCY EXP	1,256	105	1,683	925	1,000	199	2,464	1,000	-	1,000	-	1,000	1,000	1,000	1,000
189 10-4620.5089	GARBAGE CART PROCUREMENT	7,541	9,718	13,776	6,959	7,500	6,835	13,927	7,500	-	7,500	-	7,500	7,500		7,500
190	SUBTOTAL PUBLIC WORKS	1,174,105	1,267,271	1,275,539	1,302,109	1,390,819	677,911	1,337,288	1,452,515	61,696	1,456,757	65,938	1,493,057	1,519,720	1,547,173	1,574,647
191	% Increase/(Decrease) from Prior Y	3%	8%	1%	2%	7%			4%		0%		2%	2%	2%	2%
192										-		-				
193	BUILDING															
194 10-4710.5001	SALARIES & WAGES	240,650	244,862	244,015	247,287	241,181	120,038	252,278	243,226	2,045	243,620	2,439	249,711	255,953	262,352	268,911
195 10-4710.5002	OVERTIME WAGES	354	559	65	491	574	216	209	547	(27)	574	-	588	603	618	634
196 10-4710.5004	FICA EXPENSE	17,742	17,801	17,661	18,119	18,494	8,904	18,225	18,649	154	18,681	187	19,148	19,627	20,117	20,620
197 10-4710.5005	RETIREMENT EXPENSE	28,179	31,237	33,074	35,849	40,035	18,711	35,412	40,369	334	42,880	2,846	46,455	47,617	48,807	50,027
198 10-4710.5006	GROUP HEALTH INSURANCE	34,279	40,790	42,034	41,180	40,751	19,713	43,281	39,500	(1,251)	40,413	(338)		44,555	46,783	49,122
199 10-4710.5007	WORKMEN'S COMPENSATION	2,815	2,227	2,183	2,722	2,703	1,362	2,121	2,724	21	2,730	27	2,798	2,868	2,940	3,013
200 10-4720.5010	PRINT AND OFFICE SUPPLIES	9,979	10,198	12,811	9,562	10,000	2,214	12,307	10,000	-	10,000	-	10,000	10,000	10,000	10,000
201 10-4720.5014	MEMBERSHIP AND DUES	662	794	238	204	1,000	162	229	1,000		1,000		1,000	1,000	1,000	1,000
202 10-4720.5015 203 10-4720.5016	MEETINGS AND SEMINARS VEHICLE, FUEL & OIL	15 3,890	495 4,324	213 3,888	24 3,220	500 4,500	206 1,555	134 4,022	500 4,500	<u>-</u>	3,000	(1,500)	500 3,000	500 3,000		500 3.000
204 10-4720.5017	VEHICLE, FUEL & OIL VEHICLE MAINTENANCE	221	621	3,888	166	1,000	- 1,555	4,022	1,000	-	1,000	(1,500)	1,000	1,000	1,000	3,000 1,000
205 10-4720.5020	ELECTRIC AND GAS	3,673	4,683	3,628	4,231	4,500	2,559	4,282	5,000	500	5,000	500	5,000	5,000		5,000
3/23/21		3,073	7,000	3,020	7,231	7,300	2,333	13	3,000	300	3,000	300	3,000	3,000	3,000	5,000
5, 25, 21																

V 1	W CITY OF ISLE OF PALMS GENERAL FUND
2	NOTES
153 MISC. & CONTINGENCY EXP	
154 VOLUNTEER FIRE POINTS	
155	
156	
157	
158 PUBLIC WORKS	
159 SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. FY21 Budget assumed a vacancy would not be filled until Mar21, but the vacancy was filled Aug20.
160 OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
161 PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund. FY21 Budget assumed this was a contract position and did not include PT wages.
162 FICA EXPENSE	FICA rate is 7.65%
163 RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
164 GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
165 WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
166 PRINT AND OFFICE SUPPLIES	
167 MEMBERSHIP AND DUES	Attended to the state of the st
168 MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
169 VEHICLE, FUEL & OIL 170 VEHICLE MAINTENANCE	Increased based on actual. Aging aguinment requires more maintenance
	Increased based on actual. Aging equipment requires more maintenance.
171 ELECTRIC AND GAS 172 TELEPHONE/CABLE	
173 WATER AND SEWER	
174 IT EQUP, SOFTWARE & SVCS	New IT account. Incls Public Wks timekeeping (\$2k), Fuelmaster (\$1.5k) and hardware replacements (\$3k)
175 NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
176 MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control. Reduced for Fuelmaster fuel mgt system software maintenance that was moved to new IT account
177 MACHINE/EQUIPMENT REPAIR	includes monthly juntonal service and pest control. Reduced for ruchings system software maintenance that was moved to new if account
178 UNIFORMS	Weekly uniform service + \$100/yr per employee for steel-toed boots
179 CLEANING/SANITARY SUPPLY	
180 MEDICAL AND LAB	
181 STREET SIGNS	Covers island wide street name signs only as needed.
182 INSURANCE	Forecast 2% annual increase each year
183 RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account
184 EMPLOYEE TRAINING	
185 PROFESSIONAL SERVICES	DHEC and UST testing
186 TEMPORARY LABOR	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
187 CONTRACTED SERVICES	Covers annual shred day service
188 MISC. & CONTINGENCY EXP	
189 GARBAGE CART PROCUREMENT	Replenish roll cart inventory. New carts are sold for \$75
190	
191	
192	
193 BUILDING	
SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
195 OVERTIME WAGES	Forecast increase is 2.5% per year
196 FICA EXPENSE	FICA rate is 7.65%
197 RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
198 GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
199 WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
200 PRINT AND OFFICE SUPPLIES	
201 MEMBERSHIP AND DUES	
202 MEETINGS AND SEMINARS	
203 VEHICLE, FUEL & OIL	
204 VEHICLE MAINTENANCE	
205 ELECTRIC AND GAS	
3/23/21	14

	А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	T	U
1	DRAFT #1						CITY	OF ISLE OF	PALMS GEN	ERAL FUND							
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/		INCREASE/				
			FY17	FY18	FY19	FY20	FY21	12/31/2020	2020	FY21	(DECREASE) IN FY21 BUDGET	BUDGET FY22	(DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3	GL Number	Description						(6 MOS)	(12 MOS)		FYZI BUDGET		800				
206	10-4720.5021	TELEPHONE/CABLE	5,395	5,054	4,995	4,311	5,000	3,032	4,703	5,500	500	5,500	500	5,500	5,500	5,500	5,500
207	10-4720.5022	WATER AND SEWER	1,480	1,580	1,371	1,374	1,600	741	1,598	1,600	-	1,600	-	1,600	1,600	1,600	1,600
	10-4720.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000
	10-4720.5025	NON-CAPITAL TOOLS & EQUIPMEN	38	200	128	500	1,700	34	290	1,700	-	1,000	(700)		1,700	1,700	1,700
	10-4720.5026	MAINT & SERVICE CONTRACTS	7,436	9,035	7,948	21,131	21,000	21,103	22,123	21,000	-	7,500	(13,500)	7,500	7,500	7,500	7,500
	10-4720.5027 10-4720.5041	MACHINE/EQUIPMENT REPAIR UNIFORMS	362	69 262	362	293	500 500	- 62	362	500 500	-	500 500	<u>-</u>	500 500	500 500	500 500	500 500
	10-4720.5041	CLEANING/SANITARY SUPPLY	417	398	475	708	500	191	573	500		500	<u> </u>	500	500	500	500
	10-4720.5049	MEDICAL AND LAB	121	71	35	139	100	-	52	100	-	100	-	100	100	100	
	10-4720.5062	INSURANCE	8,704	8,769	8,718	8,673	9,000	4,708	8,672	9,000	-	9,000	-	9,180	9,364	9,551	9,551
216	10-4720.5063	RENT AND LEASES	464	574	443	1,101	1,500	436	852	1,500	-	700	(800)	1,500	1,500	1,500	1,500
	10-4720.5064	EMPLOYEE TRAINING	1,612	1,077	793	90	2,000	90	883	1,500	(500)	2,000	-	2,000	2,000	2,000	2,000
	10-4720.5065	PROFESSIONAL SERVICES	6,187	5,444	3,740	9,077	12,300	3,910	(11,698)	12,300	-	17,300	5,000	17,300	17,300	17,300	17,300
	10-4720.5079	MISC. & CONTINGENCY EXP	311	497	371	418	500	34	382	500	-	500	- 17.660	500	500	500	
220 221		% Increase/(Decrease) from Prior Y	374,984 4%	391,621 4%	389,190 -1%	410,871 6%	421,438 3%	209,980	401,296	423,214 0%	1,777	439,098 4%	17,660	453,014 3%	463,287 2%	473,869 2%	484,579 2%
222		% Increase/(Decrease) from Prior Y	4%	4%	-1%	6%	3%			U%	_	4%	_	3%	2%	۷%	2%
223		RECREATION									_						
223		RECREATION									<u>-</u>						
224	10-4810.5001	SALARIES & WAGES	345,866	347,796	364,045	379,099	368,534	185,083	373,466	352,104	(16,430)	371,267	2,733	380,549	390,062	399,814	409,809
225	10-4810.5002	OVERTIME WAGES	17,608	5,843	2,719	2,833	8,198	1,426	2,842	3,256	(4,942)	8,170	(28)		8,584	8,798	9,018
	10-4810.5003	PART-TIME WAGES	184,353	195,657	195,375	150,844	200,000	63,897	184,510	171,097	(28,903)	200,000	-	200,000	200,000	200,000	200,000
227	10-4810.5004	FICA EXPENSE	39,804	40,800	41,865	39,796	44,120	18,629	41,909	40,274	(3,846)	44,327	207	45,053	45,796	46,559	47,340
228	10-4810.5005	RETIREMENT EXPENSE	42,493	47,593	53,076	57,707	63,712	30,069	55,624	60,172	(3,539)	67,954	4,243	72,184	73,989	75,838	77,734
229	10-4810.5006 10-4810.5007	GROUP HEALTH INSURANCE WORKMEN'S COMPENSATION	58,833 12,391	55,369 10,929	64,643 10,919	57,056 9,873	59,742 13,030	30,337 6,862	60,618 10,681	55,500 13,724	(4,242) 694	58,289 13,091	(1,453) 61	61,203 13,418	64,264 13,754	67,477 14,098	70,851 14,450
231	10-4810.5007	UNEMPLOYMENT COMPENSATION	-	-	-	2,997	-	1,780	-	2,994	2,994	-	-	-	- 13,754	- 14,038	14,430
232	10-4820.5010	PRINT AND OFFICE SUPPLIES	10,519	9,544	9,940	8,720	10,500	1,650	10,105	10,500	-	10,500	-	10,500	10,500	10,500	10,500
233	10-4820.5014	MEMBERSHIP AND DUES	1,337	1,328	1,281	1,345	1,600	407	1,806	1,600	-	1,600	-	1,600	1,600	1,600	1,600
	10-4820.5015	MEETINGS AND SEMINARS	1,381	1,332	1,272	328	2,000	295	603	2,000	-	2,000	-	2,000	2,000	2,000	2,000
	10-4820.5016	VEHICLE, FUEL & OIL	2,760	3,218	2,919	2,070	3,500	937	2,750	3,000	(500)	3,000	(500)	3,000	3,000	3,000	•
	10-4820.5017	VEHICLE MAINTENANCE	433	1,617	909	4,966	2,000	112	(1,021)	2,000	-	2,000	-	2,000	2,000	2,000	
	10-4820.5020	ELECTRIC AND GAS	34,600	39,280	32,628	27,872	37,000	15,678	34,928	35,500	(1,500)	35,500	(1,500)		35,500	35,500	
	10-4820.5021 10-4820.5022	TELEPHONE/CABLE WATER AND SEWER	15,567 4,023	17,846 3,702	15,223 4,104	10,527 4,337	16,000 5,000	6,389 2,733	12,343 4,941	13,000 5,000	(3,000)	13,000 5,000	(3,000)	13,000 5,000	13,000 5,000	13,000 5,000	13,000 5,000
	10-4820.5022	IT EQUP, SOFTWARE & SVCS	- 4,023	- 3,702		- 4,337		- 2,733	- 4,341		-	23,000	23,000	23,000	23,000	23,000	23,000
	10-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,767	1,296	1,831	1,734	2,200	1,577	2,603	2,200	-	2,000	(200)		4,000	4,000	
	10-4820.5026	MAINT & SERVICE CONTRACTS	45,164	34,108	39,562	38,478	41,600	31,743	46,459	41,600	-	41,600	-	50,600	50,600	50,600	
243	10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,746	350	591	1,564	2,500	851	1,084	2,500	-	2,500	-	2,500	2,500	2,500	
	10-4820.5041	UNIFORMS	1,739	1,403	1,593	36	1,950	281	1,629	1,950	-	1,950	-	1,950	1,950	1,950	
	10-4820.5044	CLEANING/SANITARY SUPPLY	5,296	4,953	5,589	6,344	5,500	153	7,872	5,500	-	5,500	-	5,500	5,500	5,500	
	10-4820.5049	MEDICAL AND LAB	675	675	579	1,344	800	554	840	800	-	800	- (4.000)	800	800	800	
	10-4820.5062	INSURANCE	40,200	42,039	40,860	41,520	44,000	21,666	40,208	44,000	-	43,000	(1,000)		44,737	45,632	45,632
	10-4820.5063	RENT AND LEASES	2,856	1,900	1,971	2,365	2,500	1,177	2,392	2,500	-	2,500	-	2,500	2,500	2,500	
	10-4820.5064 10-4820.5065	EMPLOYEE TRAINING	1,674 105	1,860	1,185	1,092	2,000	639	1,793 120	2,000 120	-	2,000	-	2,000	2,000	2,000	·
		PROFESSIONAL SERVICES		105	120	120	120	-			-	120	-	120	120	120	
	10-4820.5079	MISC. & CONTINGENCY EXP	2,305	3,312	3,514	2,210	3,500	1,114	1,732	3,500	-	3,500	-	3,500	3,500	3,500	
	10-4830.5088	5 & UNDER GROUPS	605	590	469	271	750	268	598	750	-	750	-	750	750	750	
	10-4830.5091	PROGRAMS SPECIAL ACTIVITES /EVENTS	2,543	2,855	2,949	1,360	3,500	1,291	2,360	3,500	-	3,500	-	3,500	3,500	3,500	
	10-4830.5092 10-4830.5093	SPECIAL ACTIVITES/EVENTS SUMMER CAMPS	20,553 12,631	23,074 10,674	22,675 13,605	22,544 10,019	24,500 14,500	10,396 4,509	24,017 12,217	24,500 10,000	(4,500)	24,500 14,500	-	24,500 14,500	24,500 14,500	24,500 14,500	
	10-4830.5095	THEME ACTIVITIES	1,084	2,099	1,194	998	2,000	271	1,341	1,000	(1,000)	2,000	-	2,000	2,000	2,000	2,000
	10-4830.5096	MIDDLE SCHOOL DANCES	1,725	2,371	-	-	-	-	-	-	-	-	-	-	-	-	- 2,000
	10-4830.5097	ADULT SPORTS	12,905	12,192	12,987	6,389	13,000	3,042	11,548	8,000	(5,000)	13,000	-	13,000	13,000	13,000	13,000
										,	. , ,	,		,			

V	W
1	CITY OF ISLE OF PALMS GENERAL FUND
	NOTES
2	
206 TELEPHONE/CABLE	
207 WATER AND SEWER	
208 IT EQUP, SOFTWARE & SVCS	New IT account. Incls Building Dept timekeeping (\$1k), STR Helper short term rental compliance software (\$20k) and hardware replacements (\$2k)
209 NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
210 MAINT & SERVICE CONTRACTS	FY22 includes provision for janitorial service, pest control, HVAC maintenance, etc.
211 MACHINE/EQUIPMENT REPAIR	
212 UNIFORMS	
213 CLEANING/SANITARY SUPPLY	
214 MEDICAL AND LAB	
215 INSURANCE 216 RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
217 EMPLOYEE TRAINING	Copier Ferital. Timeclock Ferital moved to 11 account
218 PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800), temp help w/licensing data entry (\$5,000)
219 MISC. & CONTINGENCY EXP	
220	
221	
222	
223 RECREATION	
SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
225 OVERTIME WAGES	Forecast increase is 2.5% per year
226 PART-TIME WAGES	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
227 FICA EXPENSE	FICA rate is 7.65%
228 RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
229 GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
230 WORKMEN'S COMPENSATION 231 UNEMPLOYMENT COMPENSATION	Based on current SCMIT rates and forecasted salaries.
232 PRINT AND OFFICE SUPPLIES	
233 MEMBERSHIP AND DUES	
234 MEETINGS AND SEMINARS	
235 VEHICLE, FUEL & OIL	
236 VEHICLE MAINTENANCE	
237 ELECTRIC AND GAS	
238 TELEPHONE/CABLE	
239 WATER AND SEWER	
240 IT EQUP, SOFTWARE & SVCS 241 NON-CAPITAL TOOLS & EQUIPMENT	New IT account. Incls Rec Dept timekeeping (\$3k), New Saas version of Rec Trac for online registrations (\$15k) and hardware replacements (\$5k) Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
242 MAINT & SERVICE CONTRACTS	Added \$3,000 to maintain aging playground equipment.
243 MACHINE/EQUIPMENT REPAIR	Added \$5,000 to maintain aging playsround equipment.
244 UNIFORMS	
245 CLEANING/SANITARY SUPPLY	
246 MEDICAL AND LAB	
247 INSURANCE	Forecast 2% annual increase each year
248 RENT AND LEASES	Includes copier rental. Timeclock rental moved to IT account
249 EMPLOYEE TRAINING	
250 PROFESSIONAL SERVICES	Annual backflow tests
251 MISC. & CONTINGENCY EXP	
252 5 & UNDER GROUPS	
253 PROGRAMS	
254 SPECIAL ACTIVITES/EVENTS	
255 SUMMER CAMPS	
256 THEME ACTIVITIES	
257 MIDDLE SCHOOL DANCES258 ADULT SPORTS	
230 ADULI SPUNIS	

	А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1						CITY	OF ISLE OF	PALMS GEN	IERAL FUND							
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
259	10-4830.5098	YOUTH SPORTS	30,006	33,063	28,472	13,657	35,000	7,925	28,984	35,000	-	35,000	-	35,000	35,000	35,000	35,000
260	10-4830.5099	KEENAGERS	2,424	3,112	2,794	1,699	3,500	1,374	2,451	2,000	(1,500)	3,500	-	3,500	3,500	3,500	3,500
261		SUBTOTAL RECREATION	960,969	963,883	983,458	914,114	1,038,356	455,114	986,353	963,141	(75,214)	1,060,918	22,562	1,090,461	1,107,006	1,124,036	1,140,655
262		% Increase/(Decrease) from Prior Y	4%	0%	2%	-7%	14%			-7%		10%		3%	2%	2%	1%
261 262 263 264		COURT									-		-				
265	10-4910.5001	SALARIES & WAGES	63,473	67,225	68,085	69,384	69,418	34,380	68,873	69,822	404	70,105	687	71,858	73,654	75,495	77,383
266	10-4910.5002	OVERTIME WAGES	7,426	5,344	2,040	1,702	1,576	685	2,256	1,781	205	1,576	-	1,615	1,656	1,697	1,740
267	10-4910.5003	PART-TIME SALARIES	15,441	15,442	16,641	15,041	16,500	7,500	15,000	15,232	(1,268)		-	16,500	16,500	16,500	16,500
268	10-4910.5004	FICA EXPENSE	6,502	6,503	6,551	6,416	6,693	3,134	6,528	6,643	(50)	6,746	53	6,883	7,023	7,167	7,315
269	10-4910.5005	RETIREMENT EXPENSE	9,902	10,814	11,764	12,468	14,489	6,623	12,074	15,248	759	15,485	996	16,699	17,040	17,389	17,748
270	10-4910.5006	GROUP HEALTH INSURANCE	6,135	6,248	6,472	6,664	6,792	3,313	6,639	6,792	- (70)	6,792	-	7,132 296	7,488	7,863	8,256
271	10-4910.5007 10-4920.5010	WORKMEN'S COMPENSATION	248 3,873	231 4,072	207 4,565	221 3,426	287 4,000	104	173 3,370	208 4,000	(79) -	289 4,000	2	4,000	304 4,000	311 4,000	319 4,000
272	10-4920.5010	PRINT AND OFFICE SUPPLIES MEMBERSHIP AND DUES	3,873	107	93	74	150	998 7	3,370	150		150	-	150	150	150	150
274	10-4920.5014	MEETINGS AND SEMINARS	684	228	563	512	700	-	890	700	-	700	-	700	700	700	700
275	10-4920.5021	TELEPHONE/CABLE	3,816	3,923	4,124	3,409	4,300	1,757	3,810	4,300		4,000	(300)	4,000	4,000	4,000	4,000
276	10-4920.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	<u>-</u>	5,250	5,250	5,250	5,250	5,250	5,250
277	10-4920.5025	NON-CAPITAL TOOLS & EQUIPMEN	614	2,024	754	624	800	514	190	800	-	800	-	800	800	800	800
278	10-4920.5026	MAINT & SERVICE CONTRACTS	3,480	3,475	5,079	4,511	5,000	1,898	5,208	5,000	-	5,000	-	5,000	5,000	5,000	5,000
279	10-4920.5027	MACHINE/EQUIPMENT REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	10-4920.5062	INSURANCE	566	576	589	669	800	369	600	800	-	650	(150)	663	676	690	690
281	10-4920.5064	EMPLOYEE TRAINING	1,193	1,398	1,802	376	1,500	-	1,218	1,500	-	1,500	-	1,500	1,500	1,500	1,500
282	10-4920.5065	PROFESSIONAL SERVICES	98,959	127,954	74,912	78,740	90,000	55,372	76,607	90,000	-	90,000	-	90,000	90,000	90,000	90,000
283	10-4920.5079	MISC. & CONTINGENCY	509	831	842	267	850	25	229	850	-	850	-	850	850	850	850
284		SUBTOTAL COURT	222,904	256,397	205,083	204,504	223,855	116,678	203,750	223,826	(29)	230,392	6,537	233,896	236,591	239,363	242,200
285 286		% Increase/(Decrease) from Prior Y	-25%	15%	-20%	0%	9%			0%		3%		2%	1%	1%	1%
284 285 286 287		BEACH SERVICE OFFICERS (B	SOs)								-		-				
	10-5710.5002	OVERTIME WAGES	3,449	1,300	689	3,955	1,500	4,204	950	4,204	2,704	1,500	<u>-</u>	1,500	1,500	1,500	1,538
289	10-5710.5003	PART-TIME WAGES	85,750	80,480	93,224	67,053	88,940	31,897	67,722	68,045	(20,895)		-	88,940	88,940	88,940	88,940
290	10-5710.5004	FICA EXPENSE	6,824	6,259	7,188	5,436	6,919	2,762	5,257	5,527	(1,392)		-	6,919	6,919	6,919	6,922
291	10-5710.5005	RETIREMENT EXPENSE	280	1,073	1,865	1,443	-	-	1,744	-	-	-	-	-	-	-	-
292	10-5710.5006	GROUP HEALTH INSURANCE	-	35	-	-	-	-	4,555	-	-	-	-	-	-	-	-
293	10-5710.5007	WORKMEN'S COMPENSATION	4,891	3,977	3,557	2,918	4,828	2,744	-	5,488	660	4,828	-	4,949	4,828	4,828	4,828
294		SUBTOTAL BEACH SERVICE OFFICEF	101,193	93,125	106,522	80,806	102,187	41,607	80,229	83,264	(18,923)		-	102,307	102,187	102,187	102,227
295 290		% Increase/(Decrease) from Prior Y	-8%	-8%	14%	-24%	26%			-19%	<u>-</u>	23%	<u>-</u>	0%	0%		0%
	TOTAL GENERAL	FUND EXPENDITURES	9,848,598	10,525,096	10,467,611	10,314,457	11,356,115	5,078,281	10,416,610	11,440,595	84,480	12,041,869	685,754	12,236,869	12,338,654	12,566,065	12,851,292
298 299		% Increase/(Decrease) from Prior Y	2%	7%	-1%	-1%	10%			1%		5%		2%	1%	2%	2%
-	NET INCOME	BEFORE TRANSFERS	338,441	1,166	1,026,149	1,219,949	(693,244)	(1,295,107)	1,260,916	11,567	704,811	(243,090)	450,154	(204,669)	(318,431)	(429,527)	(596,855)
303	10-3900.4901	OPERATING TRANSFERS IN	1,142,993	1,197,567	1,226,087	827,658	877,236	-	827,658	877,236	-	1,042,129	164,893	1,077,294	1,113,865	1,131,900	1,171,456
304	10-3900.5901	OPERATING TRANSFERS OUT	(1,276,837)	(1,127,848)	(2,037,371)	(1,820,026)	(183,992)	-	(1,820,026)	(888,803)	(704,811)	(799,039)	(615,047)	(872,625)	(795,434)	(702,373)	(574,601)
305		NET TRANSFERS IN/(OUT)	(133,844)	69,719	(811,284)	(992,368)	693,244	-	(992,368)	(11,567)	(704,811)	243,090	(450,154)	204,669	318,431	429,527	596,855
307	NET INCOME	AFTER TRANSFERS	204,597	70,885	214,865	227,581	0	(1,295,107)	268,547	0.01	0.00	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)
309	ENDING FUN	D BALANCE	3,134,441	3,205,326	3,420,190	3,647,771	3,647,771			3,647,771	0	3,647,771	0	3,647,771	3,647,771	3,647,771	3,647,771

V	W
1	CITY OF ISLE OF PALMS GENERAL FUND
	NOTES
2	
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259 YOUTH SPORTS	
260 KEENAGERS	
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263	
264 COURT	
	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
266 OVERTIME WAGES	Forecast increase is 2.5% per year
267 PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
268 FICA EXPENSE	FICA rate is 7.65%
269 RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
270 GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
271 WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
272 PRINT AND OFFICE SUPPLIES	
273 MEMBERSHIP AND DUES	
274 MEETINGS AND SEMINARS	
275 TELEPHONE/CABLE	Phone and internet service
276 IT EQUP, SOFTWARE & SVCS	New IT account. Incls Court jury selection software (\$3k), court LawTrac software (\$1.25k) and hardware replacements (\$1k)
277 NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
278 MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
279 MACHINE/EQUIPMENT REPAIR	
280 INSURANCE	
281 EMPLOYEE TRAINING	
282 PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
283 MISC. & CONTINGENCY	
284	
285	
286	
287 BEACH SERVICE OFFICERS (BSOs)	
288 OVERTIME WAGES	
289 PART-TIME WAGES	
	FICA rate is 7.65%
291 RETIREMENT EXPENSE	
292 GROUP HEALTH INSURANCE	
293 WORKERS COMPENSATION	
294	
294 295 290	
297	
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298 299	
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501	
	Incls transfers in from Tourism funds for BSO wages & fringes, 3 Police Patrol Officers, \$20k of Police summer OT, 1 Police Livability Officer, 5 Firefighters & 50% of Public Wks fuel & temps. FY22 Includes 50% (approx \$86k) of costs for Fire Dept person
	FY21-24 Transfers Out to Capital Projects Fund.
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1	DRAFT #1	1	<u> </u>		<u>'</u>	CITY	OF ISLE OF	DAIMS CAI	PITAL PROJI		<u> </u>	•	ά	11	3	•	
			ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020	Jan-Dec 2020	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2	GL Number	Description						(6 MOS)	(12 MOS)		FYZI BUDGEI		F122 BOD				
5		CAPITAL PROJECTS FUND RE	VENUES								-		_				
6	20-3450.4029		-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	-	_
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	471,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	20-3450.4111	GRANT INCOME	-	-	906,544	5,187	300,000	-	5,187	77,000	(223,000)	726,000	426,000	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	8,099	1,196,945	18,808	-	-	-	-	-	-	-	-	-	-	-	-
10	20-3500.4505	INTEREST INCOME	29,278	48,916	80,803	81,933	80,000	8,023	43,923	40,000	(40,000)	40,000	(40,000)	40,000	40,000	40,000	40,000
11	20-3500.4512	BOND PROCEEDS	-	-	-	-	2,900,000	-	-	3,500,000	600,000	-	(2,900,000)	-	-	-	-
12	20-3860.5805		-	-	-	848,267	-	-	848,267	-	-	-	-	-	-	-	-
13		TOTAL CAPITAL PROJ REVENUES (N	508,577	1,245,861	1,006,155	945,388	3,280,000	8,023	907,377	3,617,000	337,000	766,000	(2,514,000)	40,000	40,000	40,000	40,000
14		% Increase/(Decrease) from Prior Y	1328%	145%	-19%	-6%	247%			10%		-79%		-95%			
15											-						
16		GENERAL GOVERMENT															
17	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	20-4140.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	80,000	80,000	20,000	20,000	20,000	20,000
19	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	35,030	8,539	1,714	1,888	5,000	- 1 170	2,531	5,000	- (5.000)	2,000	(3,000)	2,000	2,000	2,000	2,000
20	20-4140.5026	MAINT & SERVICE CONTRACTS	15,124	244	11,259	1,693	12,163	1,172	4,053	6,163	(6,000)	12,163	- (40.000)	12,163	12,163	12,163	12,163
21	20-4140.5065	PROFESSIONAL SERVICES	23,814	15,247	15,247	7,650	18,000	24,842	15,247	18,000	(205,000)	720.000	(18,000)	16,000	- 22 000	-	20.000
22	20-4140.5085	CAPITAL OUTLAY SUBTOTAL GENERAL GOVT	19,689 93,656	184,334 208,364	28,220	11,231	295,000 330,163	26,014	21,830	29,163	(295,000) (301,000)	720,000 814,163	425,000 484,000	16,000 50,163	33,000 67,163	55,000 89,163	30,000 64,163
24		% Increase/(Decrease) from Prior Y	637%	122%	-86%	-60%	2840%	20,014	21,830	-91%	(301,000)	2692%	484,000	-94%	34%	33%	-28%
25		% increase/(Decrease) from Prior 1	037/6	122/6	-80%	-00%	2040/0			-91/6		2032/0		-34/0	34/0	33/6	-20/0
26		POLICE															
27	20-4440.5017	VEHICLE MAINTENANCE	-	3,629								_				<u>-</u>	
28	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,344	5,976	1,133		10,800	10,626	6,178	10,800			(10,800)		<u> </u>	<u> </u>	-
29	20-4440.5026	MAINT & SERVICE CONTRACTS	-	3,209	26,050	_	-	2,972	14,274	3,000	3,000	45,229	45,229	45,229	45,229	45,229	45,229
30	20-4440.5041	UNIFORMS	-	-	-	-	-	-		-	-	-	-	-	-	-	-
31	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
32	20-4440.5085	CAPITAL OUTLAY	24,249	67,237	145,300	599,372	1,605,687	1,091,479	178,062	1,250,000	(355,687)	41,000	(1,564,687)	147,000	96,500	112,500	118,000
33		SUBTOTAL POLICE	26,592	80,052	196,300	599,372	1,616,487	1,105,077	222,331	1,263,800	(352,687)	86,229	(1,530,258)	192,229	141,729	157,729	163,229
34		% Increase/(Decrease) from Prior Y	-63%	201%	145%	205%	170%			-22%		-93%		123%	-26%	11%	3%
35																	
36		FIRE															
37	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	20-4540.5017	VEHICLE MAINTENANCE	-	4,897	-	-	-	-	-	-	-	-	-	-	-	-	-
40	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,657	14,950	2,041	786	9,000	2,388	4,315	9,000	-	18,000	9,000	7,500	7,500	7,500	7,500
41	20-4540.5026	MAINT & SERVICE CONTRACTS	-	11,168	55,776	-	49,077	-	45,682	29,077	(20,000)	94,305	45,228	94,305	94,305	94,305	94,305
42	20-4540.5063	RENT AND LEASES	-	-	17,325	8,487	12,000	-	15,440	-	(12,000)	-	(12,000)	-	-	-	-
43	20-4540.5065	PROFESSIONAL SERVICES	5,280	5,296	1,199	-	-	-	431	-	-	-	-	-	-	-	-
44	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
45	20-4540.5085	CAPITAL OUTLAY	99,059	34,189	-	1,459,125	1,994,687	1,410,979	32,762	1,550,000	(444,687)	318,667	(1,676,020)	92,000	66,000	25,500	73,500
46		SUBTOTAL FIRE	108,996	70,500	100,158	1,468,398	2,064,764	1,413,367	122,446	1,588,077	(476,687)	430,972	(1,633,792)	193,805	167,805	127,305	175,305
47		% Increase/(Decrease) from Prior Y	-49%	-35%	42%	1366%	41%			-23%		-73%		-55%	-13%	-24%	38%
48																	
49		PUBLIC WORKS															
50	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	742	2,327	-	-	-	-	-	-	-	-	-	-	-	-	-

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<u> </u>	V	CITY OF ICLE OF PALMS CAPITAL PROJECTS FUND
1		CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
		NOTES
3		
5	CAPITAL PROJECTS FUND RE	VENUES
6	DONATIONS OF EQUIPMENT	
7	INTERGOVERNMENT TRANSFERS	
8		FY22 includes \$6k PARD grant to offset cost of brick walkway at Rec Dept and two FEMA flood mitigation grants for island residences (\$453k and \$267k).
9	MISCELLANEOUS REVENUE	
10	INTEREST INCOME	
11	BOND PROCEEDS	\$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.
12	MUNICIPAL LEASE PROCEEDS	Purchase ladder truck in FY20 via municipal leases with debt service payments coming from tourism funds.
13		
14		
15		
16	GENERAL GOVERMENT	
17	BANK SERVICE CHARGES	
18	IT EQUP, SOFTWARE & SVCS	New IT account. Includes one time costs for backup servers (\$7k), security monitoring servers (\$6k), system server replacements (\$2k) and AV system for Council Chambers (\$65k)
19	NON-CAPITAL TOOLS & EQUIPMENT	Frovision for City Hall and Council Chamber furniture as needed
20	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of City Hall building insured value. Split 50/50 Gen Govt/Building
21	PROFESSIONAL SERVICES	City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
22		FY22 incls two FEMA flood mitigation projects related it island residences (\$453k and \$267k, both 100% offset with grants). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
23		
24		
25		
26	POLICE	
27	VEHICLE MAINTENANCE	
28	NON-CAPITAL TOOLS & EQUIPMENT	
29	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of PSB insured value. PSB costs are split 50% with Fire Department
30	UNIFORMS	
31	CONSTRUCTION IN PROGRESS	
32	CAPITAL OUTLAY	FY22 incls 1 patrol SUV (\$41,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
33		
33 34 35		
35		
	FIRE	
37		
	DEBT SERVICE - INTEREST	
	VEHICLE MAINTENANCE	
40		FY22 budget covers the replacement of personal escape systems for all employees (hook+rope+ascender attachment to bunker gear)
41	MAINT & SERVICE CONTRACTS	Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY21 and 2% for FY22-25. FY21 only includes FS2 since the PSB is being repaired.
42		FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation
43		
44	CONSTRUCTION IN PROGRESS	FV22 in the 4 for the control of the
45	CAPITAL OUTLAY	FY22 incls 1/3rd of new pumper (\$175k), two positive pressure ventilation fans (\$10.5k), replacement of Eng 1001 light tower (\$16.5k), 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k) and HVAC replacement (only with failure) (\$20k). Forecast periods = 50% of annual Fire Dept expenses per the 10-year capital plan.
46		
47		
48		
49	PUBLIC WORKS	
50	VEHICLE MAINTENANCE	
51	NON-CAPITAL TOOLS & EQUIPMENT	
	2/22/24	

	А	В	G	Н	I	J	К	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1					CITY	OF ISLE OF	PALMS CA	PITAL PROJI	ECTS FUND							
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
52	20-4640.5026	MAINT & SERVICE CONTRACTS	-	6,215	81,564	11,796	12,607	724	89,309	6,607	(6,000)	12,607	-	12,607	12,607	12,607	12,607
53	20-4640.5065	PROFESSIONAL SERVICES	-	-	19,300	-	-	-	19,300	-	-	-	-	-	-	-	-
54	20-4640.5084	CIP PHASE 3 DRAINAGE	26,394	927,568	1,141,894	81,623	3,120,000	73,066	635,507	86,000	(3,034,000)	2,462,000	(658,000)	913,000	-	-	-
55	20-4640.5085	CAPITAL OUTLAY	243,890	435,482	244,289	32,068	40,000	(354)	(17,590)	40,000	-	20,000	(20,000)	117,500	169,000	74,000	146,000
56	20-4640.5086	DRAINAGE	77,250	143,205	167,084	60,266	320,000	-	211,297	72,000	(248,000)	100,000	(220,000)	350,000	350,000	350,000	350,000
57		SUBTOTAL PUBLIC WORKS	348,276	1,514,798	1,654,132	185,753	3,492,607	73,436	937,822	204,607	(3,288,000)	2,594,607	(898,000)	1,393,107	531,607	436,607	508,607
58		% Increase/(Decrease) from Prior Y	148%	335%	9%	-89%	1780%			-94%		1168%		-46%	-62%	-18%	16%
59																	
60		BUILDING															
61	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	320	-	- (0)	-	-	-	- (0)	-	- (0)	-	- (0)	-	-	-	-
62		MAINT & SERVICE CONTRACTS	-	-	(9)	-	12,163	1,172	(9)	12,163	(0)	12,163	(0)	12,163	12,163	12,163	12,163
63 64	20-4740.5085	CAPITAL OUTLAY SUBTOTAL BUILDING	320	26,191 26,191	(9)	-	12,163	1,172	828 819	12,163	(0)	12,163	(0)	16,000 28,163	12,163	38,000 50,163	12,163
65		% Increase/(Decrease) from Prior Y	-99%	20,191	-100%	-100%	12,103	1,172	619	0%	(0)	12,103	(0)	132%	-57%	312%	-76%
66		// increase/ (Decrease) from Frior 1	-33/0		-100/8	-100%				070	_			132/0	-37 /0	312/0	-70%
67		RECREATION									-						
68	20-4840.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
69	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,201	30,984	28,596	6,042	7,000	-	28,596	7,000	-	7,000	-	20,000	20,000	20,000	20,000
70	20-4840.5026	MAINT & SERVICE CONTRACTS	22,165	14,236	79,229	34,747	-	-	41,953	-	-	33,857	33,857	33,857	33,857	33,857	33,857
71	20-4840.5085	CAPITAL OUTLAY	97,081	41,288	-	-	12,000	15,984	-	15,984	3,984	65,000	53,000	85,000	122,500	36,500	68,500
72		SUBTOTAL RECREATION	121,447	86,508	107,825	40,789	19,000	15,984	70,549	22,984	3,984	125,857	106,857	138,857	176,357	90,357	122,357
73		% Increase/(Decrease) from Prior Y	168%	-29%	25%	-62%	-53%			21%		448%		10%	27%	-49%	35%
74											-		-				
75																	
76	TOTAL CAPITAL	PROJECTS FUND EXPENDITURES	699,286	1,986,413	2,086,624	2,305,543	7,535,184	2,635,051	1,375,797	3,120,794	(4,414,390)	4,063,991	(3,471,194)	1,996,324	1,096,824	951,324	1,045,824
77 78		% Increase/(Decrease) from Prior Y	37%	184%	5%	10%	227%			-59%		30%		-51%	-45%	-13%	10%
	NET INCOME	BEFORE TRANSFERS	(190,709)	(740,552)	(1,080,469)	(1,360,155)	(4,255,184)	(2,627,027)	(468,420)	496,206	4,751,390	(3,297,991)	957,194	(1,956,324)	(1,056,824)	(911,324)	(1,005,824)
80																	
81		TRANSFERS	l			1	ı		ı	ı	1		ı	ı		I	
82	20-3900.4901	OPERATING TRANSFERS IN	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
83	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84		NET TRANSFERS IN/(OUT)	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
85																	
	NET INCOME	AFTER TRANSFERS	986,128	387,297	843,981	368,839	(4,071,192)	(2,627,027)	1,260,574	1,385,009	5,456,201	(2,498,951)	1,572,241	(1,083,699)	(261,390)	(208,951)	(431,223)
87																	
88	ENDING FUN	D BALANCE	4,541,229	4,928,526	5,772,507	6,141,345	2,070,153			7,526,354		5,027,403		3,943,704	3,682,314	3,473,363	3,042,141

	V	W
1		CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
		NOTES
2		NOTES
3	AAANT A CERVICE CONTRACTO	
52	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.
	PROFESSIONAL SERVICES	
	CIP PHASE 2 - 5 DRAINAGE	Drainage Phase 3 Project, including elevation of Waterway Blvd multi-use path is expected to begin in FY21 and be completed in FY23.
55	CAPITAL OUTLAY	Includes 50% of City's cost for undergrounding elec lines: in FY22, 14th Ave (\$20k); in FY23, 21st Ave (\$15k); and in FY24, IOP Marina (\$62.5k). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expens
56	DRAINAGE EXPENSE CONTING.	FY22-FY26 includes annual provisions for drainage contingency (\$100k) and FY23-26 incls a provison for drainage projects identified by the comprehensive drainage plan (\$250k). (Another \$250k annually in the Muni Atax Fund).
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59		
60	BUILDING	
61	NON-CAPITAL TOOLS & EQUIPMEN	Τ -
62	MAINT & SERVICE CONTRACTS	Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
63	CAPITAL OUTLAY	Forecast periods = 100% of Building Dept needs per the 10-yr plan.
64		
65		
66		
67	RECREATION	
68	IT EQUP, SOFTWARE & SVCS	New IT account. Includes upgrades to AV system for better livestreaming (\$20k)
69	NON-CAPITAL TOOLS & EQUIPMEN	T Provision for Fitness Room equipment. FY22 includes \$7,000 to replace treadmill.
70	MAINT & SERVICE CONTRACTS	Provision for facilities maintenance = .5% (FY22-FY25) or 1% (FY26+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff.
	CARITAL OLITLAY	FY22 incls repl HVAC (\$16k only with failure), repl floor scrubber (\$8k), construct platform to install former PSB generator (\$20k), brick paver sidewalk (\$15k-offset by brick program and \$6k PARD grant) and install commercial grade timers for
71	CAPITAL OUTLAY	tennis/outdoor basketball courts (\$6k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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73 74		
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81	TRANSFERS	
82	OPERATING TRANSFERS IN	FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
83	OPERATING TRANSFERS OUT	
84 85		
86		
87		
88		

L	А	В	G	Н	ı	J	K	L	М	N	0	Р	Q	R	S	T	U
1	DRAFT #1				С	ITY OF ISLE	OF PALMS I	//UNICIPAL	ACCOMM	ODATIONS T	AX FUND						
2	Cl Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3	GL Number	Description						(011100)	(12 MOS)		1121 000021						
5		MUNICIPAL ACCOMMODATION	ONS TAX FU	JND REVEN	UES						-		-				
6	30-3450.4105	ACCOM. FEE REVENUE	969,974	1,069,429	1,042,551	863,187	787,500	551,656	907,827	1,141,826	354,326	1,264,663	477,162	1,289,956	1,315,755	1,342,070	1,368,911
7	30-3450.4106	COUNTY ACC. FEE REVENUE	520,000	437,000	508,000	370,500	-	-	-	-	-	254,000	254,000	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		SALE OF ASSETS	5,495	6,215	3,170	-	5,000	-	-	-	(5,000)	-	(5,000)	-	-	-	-
10		INTEREST INCOME TOTAL REVENUES (NO TRANSFERS)	12,559	20,889	41,004	25,891	37,000	1,597	13,045	7,500	(29,500)	7,500	(29,500)	7,500	7,500	7,500	7,500
12		· · · · · · · · · · · · · · · · · · ·	1,508,028 2%	1,533,533 2%	1,594,725 4%	1,259,578 -21%	829,500 -34%	553,253	920,873	1,149,326 39%	319,826	1,526,163 33%	696,662	1,805,456 18%	1,841,415 2%	1,878,093 2%	1,915,505 2%
13		% Increase/(Decrease) from Prior Y	276	270	4%	-21%	-34%			39%	-	33%	-	16%	276	270	270
14		GENERAL GOVERMENT											-				
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	64,000	68,000	72,000	82,000	84,000	-	72,000	84,000	-	84,000	-	84,000	-	-	-
16		DEBT SERVICE - INTEREST	9,038	7,963	6,821	5,611	4,234	2,117	6,216	4,234	0	2,822	(1,411)	1,411	-	-	-
17	30-4120.5013	BANK SERVICE CHARGES	75	20	-	-	-	-	-	-	-	-	-	-	-	-	-
		ELECTRIC AND GAS	404	388	317	309	400	163	335	400	-	400	-	400	400	400	400
	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		MAINT & SERVICE CONTRACTS	15,422	12,672	9,425	13,878	26,500	8,746	23,020	26,500	-	30,750	4,250	30,750	30,750	30,750	30,750
21		STREET SIGNS	14,516	23,133	23,306	3,483	15,000	14,531	9,525	15,000	-	20,000	5,000	20,000	20,000	20,000	20,000
\vdash		ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
_		PROFESSIONAL SERVICES	510	383	-	-	10,560	-	-	10,560	-	15,000	4,440	15,000	15,000	15,000	15,000
24		MISCELLANEOUS	16,190	15,746	9,967	9,926	16,000	6,443	9,659	16,000	-	16,000	-	16,000	16,000	16,000	16,000
25 26		CAPITAL OUTLAY SUBTOTAL GENERAL GOVT	19,969 140,124	128,304	121,835	115,207	156,694	32,000	120.755	156,694	- 0	168,972	12.279	167,561	82,150	82.150	82,150
27		% Increase/(Decrease) from Prior Y	140,124	-8%	-5%	-5%	36%	32,000	120,755	0%		108,972	12,279	-1%	-51%	82,130	82,130
			15%	-0/0	-5/6	-5%	30%			0%		6/6		-1/6	-51/6		
29		POLICE															
30		TELEPHONE/CABLE	454	5,006	4,848	5,360	6,000	3,950	5,678	6,000	-	6,000	-	6,000	6,000	6,000	6,000
							4,000	-	315	4,000	-	-	(4,000)				
31		NON-CAPITAL TOOLS & EQUIPMEN	25,909	10,880	3,614	3,993		2.600				44.000		-	-	-	-
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	-	691	9,917	11,000	3,690	5,784	11,000	-	11,000	-	11,000	11,000	11,000	11,000
32	30-4420.5026 30-4420.5065	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES	-	- -	691 -	9,917 -	11,000 -	-	5,784 -	11,000 -	- -	-		11,000 -	11,000 -	11,000 -	-
32 33 34	30-4420.5026 30-4420.5065 30-4420.5067	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES	12,285	19,310	691 - 21,330	9,917 - 14,750	11,000 - 10,000	6,120	5,784 - 21,210	11,000 - 10,000	-	10,000	-	11,000 - 10,000	11,000 - 10,000	11,000 - 10,000	- 11,000 - 10,000
32 33 34 35	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS	- 12,285 -	- - 19,310 -	691 - 21,330 11,908	9,917 - 14,750 -	11,000 - 10,000 -	6,120 -	5,784 - 21,210 11,908	11,000 - 10,000 -	-	- 10,000 -	- - -	11,000 - 10,000 -	11,000 - 10,000 -	11,000 - 10,000 -	- 10,000 -
32 33 34 35 36	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY	- 12,285 - 127,292	- 19,310 - 64,058	691 - 21,330 11,908 60,405	9,917 - 14,750 - 354,220	11,000 - 10,000 - 216,020	- 6,120 - 163,460	5,784 - 21,210 11,908 76,786	11,000 - 10,000 - 163,460	- - - (52,560)	10,000 - 50,000	- - - (166,020)	11,000 - 10,000 - 58,800	11,000 - 10,000 - 38,600	11,000 - 10,000 - 45,000	- 10,000 - 47,200
32 33 34 35 36 37	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE	- 12,285 - 127,292 165,940	- 19,310 - 64,058 99,253	691 - 21,330 11,908 60,405 102,796	9,917 - 14,750 - 354,220 388,240	11,000 - 10,000 - 216,020 247,020	6,120 -	5,784 - 21,210 11,908	11,000 - 10,000 - 163,460 194,460	-	10,000 - 50,000 77,000	- - -	11,000 - 10,000 - 58,800 85,800	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y	- 12,285 - 127,292	- 19,310 - 64,058	691 - 21,330 11,908 60,405	9,917 - 14,750 - 354,220	11,000 - 10,000 - 216,020	- 6,120 - 163,460	5,784 - 21,210 11,908 76,786	11,000 - 10,000 - 163,460	- - - (52,560)	10,000 - 50,000	- - - (166,020)	11,000 - 10,000 - 58,800	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE	- 12,285 - 127,292 165,940	- 19,310 - 64,058 99,253 - 40 %	691 - 21,330 11,908 60,405 102,796 4%	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020	- 6,120 - 163,460	5,784 - 21,210 11,908 76,786	11,000 - 10,000 - 163,460 194,460	- - - (52,560)	10,000 - 50,000 77,000	- - - (166,020)	11,000 - 10,000 - 58,800 85,800 11%	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38 40 41	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL	- 12,285 - 127,292 165,940	- 19,310 - 64,058 99,253 - 40 %	691 - 21,330 11,908 60,405 102,796 4%	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020	- 6,120 - 163,460 177,220	5,784 - 21,210 11,908 76,786	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560)	10,000 - 50,000 77,000	(166,020) (170,020)	11,000 - 10,000 - 58,800 85,800 11%	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000 10%	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38 40 41 42	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST	- 12,285 - 127,292 165,940 4%	- 19,310 - 64,058 99,253 - 40%	691 - 21,330 11,908 60,405 102,796 4%	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020	- 6,120 - 163,460	5,784 - 21,210 11,908 76,786 121,682	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560)	- 10,000 - 50,000 77,000 -60%	- - (166,020) (170,020)	11,000 - 10,000 - 58,800 85,800 11%	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38 40 41 42 43	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5025	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN	- 12,285 - 127,292 165,940 4%	- 19,310 - 64,058 99,253 - 40% - -	691 - 21,330 11,908 60,405 102,796 4%	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020	- 6,120 - 163,460 177,220	5,784 - 21,210 11,908 76,786 121,682	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560)	- 10,000 - 50,000 77,000 -60% - - - 26,000	- - (166,020) (170,020) - - - 26,000	11,000 - 10,000 - 58,800 85,800 11%	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000 10%	- 10,000 - 47,200 74,20 0
32 33 34 35 36 37 38 40 41 42 43	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5025 30-4520.5026	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS	- 12,285 - 127,292 165,940 4%	- 19,310 - 64,058 99,253 - 40%	691 - 21,330 11,908 60,405 102,796 4% - - 14,334 20,974	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020 -36%	- 6,120 - 163,460 177,220 - - -	5,784 - 21,210 11,908 76,786 121,682 - - - 9,069 20,974	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560) - - -	- 10,000 - 50,000 77,000 -60%	- - (166,020) (170,020)	11,000 - 10,000 - 58,800 85,800	11,000 - 10,000 - 38,600 65,600	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,20
32 33 34 35 36 37 38 40 41 42 43	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5026 30-4520.5084 30-4520.5084	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN	- 12,285 - 127,292 165,940 - - - 10,657	- 19,310 - 64,058 99,253 - 40 %	691 - 21,330 11,908 60,405 102,796 4%	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020 -36% - - -	- 6,120 - 163,460 177,220 - - -	5,784 - 21,210 11,908 76,786 121,682	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560) - - -	- 10,000 - 50,000 77,000 -60% - - 26,000	- (166,020) (170,020) - - 26,000	11,000 - 10,000 - 58,800 85,800	11,000 - 10,000 - 38,600 65,600 - 24%	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,200 3% - - - -
32 33 34 35 36 37 38 40 41 42 43 44 45	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5026 30-4520.5084 30-4520.5084	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS	- 12,285 - 127,292 165,940 4% - - - 10,657 -	- 19,310 - 64,058 99,253 - 40 %	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908	9,917 - 14,750 - 354,220 388,240 278%	11,000 - 10,000 - 216,020 247,020 -36% - - -	- 6,120 - 163,460 177,220 - - - -	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908	11,000 - 10,000 - 163,460 194,460 -21%	- (52,560) (52,560)	- 10,000 - 50,000 77,000 -60% - - 26,000 -	- (166,020) (170,020) - - 26,000	11,000 - 10,000 - 58,800 85,800 11%	11,000 - 10,000 - 38,600 65,600 -24%	11,000 - 10,000 - 45,000 72,000	- 10,000 - 47,200 74,200 3% - - - - - - 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5025 30-4520.5026 30-4520.5084 30-4520.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY	- 12,285 - 127,292 165,940 4% - - - 10,657 - - 46,905	- 19,310 - 64,058 99,253 - 40 % - - - 14	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908	9,917 - 14,750 - 354,220 388,240 278% 300,995	11,000 - 10,000 - 216,020 247,020 -36% 216,020	- 6,120 - 163,460 177,220 - - - - - - 163,450	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549	11,000 - 10,000 - 163,460 194,460 -21% 163,450	- (52,560) (52,560) - - - - - - (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667	- (166,020) (170,020) - - 26,000 - 97,647	11,000 - 10,000 - 58,800 85,800 36,800	11,000 - 10,000 - 38,600 65,600 -24% - - - - - - - - 26,400	11,000 - 10,000 - 45,000 72,000 10,200	- 10,000 - 47,200 74,200 3% - - - - - 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5011 30-4520.5026 30-4520.5026 30-4520.5084	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE	- 12,285 - 127,292 165,940 4% - - 10,657 - - 46,905	- 19,310 - 64,058 99,253 -40% - - - 14 - -	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908 - 47,216	9,917 - 14,750 - 354,220 388,240 278% 300,995 300,995	11,000 - 10,000 - 216,020 247,020 -36% 216,020 216,020	- 6,120 - 163,460 177,220 - - - - - - 163,450	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549	11,000 - 10,000 - 163,460 194,460 -21% 163,450 163,450	- (52,560) (52,560) - - - - - - (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667 339,667	- (166,020) (170,020) - - 26,000 - 97,647	11,000 - 10,000 - 58,800 85,800 11% 36,800 36,800	11,000 - 10,000 - 38,600 65,600 -24% 26,400 26,400	11,000 - 10,000 - 45,000 72,000 10,200 10,200	- 10,000 - 47,200 74,200 3% - - - - - 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 50	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5025 30-4520.5026 30-4520.5084 30-4520.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Y	- 12,285 - 127,292 165,940 4% 10,657 46,905 57,562 -40%	- 19,310 - 64,058 99,253 -40% - - - 14 - -	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908 - 47,216	9,917 - 14,750 - 354,220 388,240 278% 300,995 300,995 537%	11,000 - 10,000 - 216,020 247,020 -36% 216,020 216,020 -28%	- 6,120 - 163,460 177,220 - - - - - - 163,450	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549	11,000 - 10,000 - 163,460 194,460 -21% 163,450 163,450	- (52,560) (52,560) - - - - - - (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667 339,667	- (166,020) (170,020) - - 26,000 - 97,647	11,000 - 10,000 - 58,800 85,800 11% 36,800 36,800	11,000 - 10,000 - 38,600 65,600 -24% 26,400 26,400	11,000 - 10,000 - 45,000 72,000 10,200 10,200	- 10,000 - 47,200 74,200 3% - - - - - 29,400 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 50 51 52	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5025 30-4520.5026 30-4520.5084 30-4520.5085	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Y PUBLIC WORKS MAINT & SERVICE CONTRACTS STREET SIGNS	- 12,285 - 127,292 165,940 4% - - 10,657 - - 46,905 57,562 -40%	- 19,310 - 64,058 99,253 -40% - - - 14 - - 14 -100%	691 - 21,330 11,908 60,405 102,796 4% - 14,334 20,974 11,908 - 47,216 326883%	9,917 - 14,750 - 354,220 388,240 278% 300,995 300,995 537%	11,000 - 10,000 - 216,020 247,020 -36% 216,020 216,020 -28%	- 6,120 - 163,460 177,220 - - - - - 163,450 163,450	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549 91,501	11,000 - 10,000 - 163,460 194,460 -21% 163,450 163,450 -24%	- (52,560) (52,560) - - - - - (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667 339,667 108%	- (166,020) (170,020) - - 26,000 - - 97,647	11,000 - 10,000 - 58,800 85,800 11% 36,800 36,800 -89%	11,000 - 10,000 - 38,600 65,600 -24% 26,400 26,400 -28%	11,000 - 10,000 - 45,000 72,000 10,200 10,200 -61%	- 10,000 - 47,200 74,200 3% - - - - - 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45 50 51 52 53	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5025 30-4520.5026 30-4520.5084 30-4520.5085 30-4620.5066 30-4620.5066	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Y PUBLIC WORKS MAINT & SERVICE CONTRACTS STREET SIGNS RENT AND LEASES	- 12,285 - 127,292 165,940 4% 10,657 46,905 57,562 -40%	- 19,310 - 64,058 99,253 -40% 14 100%	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908 - 47,216 326883%	9,917 - 14,750 - 354,220 388,240 278% 300,995 300,995 537% 9,509 3,899 -	11,000 - 10,000 - 216,020 247,020 -36% 216,020 216,020 -28%	- 6,120 - 163,460 177,220 163,450 163,450	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549 91,501	11,000 - 10,000 - 163,460 194,460 -21% 163,450 163,450 -24%	- (52,560) (52,560) - - - - (52,570) (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667 339,667 108%	- (166,020) (170,020) (170,020) - - 26,000 - - 97,647 123,647	11,000 - 10,000 - 58,800 85,800 11% 36,800 36,800 -89%	11,000 - 10,000 - 38,600 65,600 -24% 26,400 -28%	11,000 - 10,000 - 45,000 72,000 10% 10,200 10,200 -61%	- 10,000 - 47,200 74,200 3% - - - - - 29,400 29,400
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 50 51 52 53 54	30-4420.5026 30-4420.5065 30-4420.5067 30-4420.5084 30-4420.5085 30-4520.5009 30-4520.5026 30-4520.5026 30-4520.5085 30-4620.5085 30-4620.5063 30-4620.5063 30-4620.5065	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES CONTRACTED SERVICES CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL POLICE % Increase/(Decrease) from Prior Y FIRE DEBT SERVICE - PRINCIPAL DEBT SERVICE - INTEREST NON-CAPITAL TOOLS & EQUIPMEN MAINT & SERVICE CONTRACTS CONSTRUCTION IN PROGRESS CAPITAL OUTLAY SUBTOTAL FIRE % Increase/(Decrease) from Prior Y PUBLIC WORKS MAINT & SERVICE CONTRACTS STREET SIGNS	- 12,285 - 127,292 165,940 4% 10,657 46,905 57,562 -40%	- 19,310 - 64,058 99,253 -40% 14 14 -100% 20,021 1,834	691 - 21,330 11,908 60,405 102,796 4% 14,334 20,974 11,908 - 47,216 326883% 50,945 93	9,917 - 14,750 - 354,220 388,240 278% 300,995 300,995 537%	11,000 - 10,000 - 216,020 247,020 -36% 216,020 216,020 -28% 29,000 3,000	- 6,120 - 163,460 177,220 - - - - 163,450 163,450 4,928 118	5,784 - 21,210 11,908 76,786 121,682 9,069 20,974 11,908 49,549 91,501 48,329 205	11,000 - 10,000 - 163,460 194,460 -21% 163,450 163,450 -24% 29,000 3,000	- (52,560) (52,560) (52,560) - - - (52,570) (52,570)	- 10,000 - 50,000 77,000 -60% - - 26,000 - - 313,667 339,667 108%	- (166,020) (170,020) (170,020) - - 26,000 - - 97,647 123,647	11,000 - 10,000 - 58,800 85,800 11% 36,800 36,800 -89%	11,000 - 10,000 - 38,600 65,600 -24% 26,400 26,400 -28% 39,000	11,000 - 10,000 - 45,000 72,000 10% 10,200 10,200 -61%	- 10,000 - 47,200 74,200 3% - - - - - 29,400 29,400

23

	V	W
1	v	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
-		CITTOLISE OF LAURIS MONICH AL ACCOMMODATIONS TAX TONE
		NOTES
2		
3		
5	MUNICIPAL ACCOMMODAT	
6	ACCOM. FEE REVENUE	Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
0	COUNTY ACC. FEE REVENUE GRANT INCOME	Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume 50% of FY19 actual for FY22 and full restoration to FY19 levels in FY23.
9	SALE OF ASSETS	<u> </u>
	INTEREST INCOME	-
11		
12		
13		
14	GENERAL GOVERMENT	
-	DEBT SERVICE - PRINCIPAL	40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
-	DEBT SERVICE - INTEREST	40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
	BANK SERVICE CHARGES	
-	ELECTRIC AND GAS	
19	NON-CAPITAL TOOLS & EQUIPMENT MAINT & SERVICE CONTRACTS	Provision to trim all roadside palm trees every two years (50% each year - \$12,750/yr) and install or refinish approx 3 streetprint crosswalks @ \$6,000 each
-	STREET SIGNS	Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
-	ADVERTISING	Faiking management replacement signs as needed (resident parking only, parallel parking). Includes fullus to add/reprinew beach path signs.
	PROFESSIONAL SERVICES	Provision for professional services related to parking management
24	MISCELLANEOUS	Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY	
26		
27		
29	POLICE	
	TELEPHONE/CABLE	Comcast service for IOP Connector camera feed
	NON-CAPITAL TOOLS & EQUIPMENT	
-	MAINT & SERVICE CONTRACTS	Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES	
	CONTRACTED SERVICES	Provision for Charleston County Sheriff Deputies assistance.
35	CONSTRUCTION IN PROGRESS	
36	CAPITAL OUTLAY	FY22 incls purchase of one license plate readers (LPR) for parking enforcement (\$50k) . Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37		
38		
40	FIRE	
41	DEBT SERVICE - PRINCIPAL	
-	DEBT SERVICE - INTEREST	
		FY22 budget covers the purchase of 18 sets of anti-exposure suits for water rescues. Includes suits for both stations.
-	MAINT & SERVICE CONTRACTS	
45	CONSTRUCTION IN PROGRESS	
46	CAPITAL OUTLAY	FY22 incls 1/3rd of cost to replace pumper truck (\$525k/3=\$175k), repl pickup truck (\$42k) and 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
47		
48		
73	DUDUG WORK	
50	PUBLIC WORKS	
	MAINT & SERVICE CONTRACTS	Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding
51	STREET SIGNS	sign maint (\$1,500). Added \$10,000 for maintenance of landside right-of-way on Palm Blvd from 21st to 41st.
	RENT AND LEASES	
	PROFESSIONAL SERVICES	
55	CONTRACTED SERVICES	
22	CO.TITO COLED DERIVICES	

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1 DRAFT #1		•	•	C	ITY OF ISLE	OF PALMS	MUNICIPAL	ACCOMM	ODATIONS T	AX FUND						
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/		INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		FY17	FY18	FY19	FY20	FY21	12/31/2020	2020	FY21	(DECREASE) IN	BUDGET FY22	(DECREASE) IN FY22 BUD	FY23	FY24	FY25	FY26
2 GL Number	Description						(6 MOS)	(12 MOS)		FY21 BUDGET		F122 B0D				
56 30-4620.5079	MISCELLANEOUS	5,890	5,974	2,350	-	-	-	2,350	-	-	-	-	-	-	-	-
57 30-4620.5085	CAPITAL OUTLAY	168,677	300,058	543,199	79,850	-	250	217,604	250	250	20,000	20,000	47,000	67,600	29,600	58,400
58 30-4620.5086	DRAINAGE	-	-	-	125,988	500,000	6,682	99,518	673,000	173,000	445,804	(54,196)	448,668	447,804	445,804	448,668
59	SUBTOTAL PUBLIC WORKS	263,723	382,656	596,587	219,728	532,000	11,978	368,006	705,250	173,250	504,804	(27,196)	534,668	554,404	514,404	546,068
60	% Increase/(Decrease) from Prior Y	104%	45%	56%	-63%	142%			33%		-28%		6%	4%	-7%	6%
61										-						
62	RECREATION									-						
63 30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-
64 30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 30-4820.5085	CAPITAL OUTLAY	72,750	2,044	21,736	-	-	-	19,066	-	-	-	-	34,000	49,000	14,600	27,400
66	SUBTOTAL RECREATION	72,750	3,317	21,736	-	-	-	19,066	-	-	-	-	34,000	49,000	14,600	27,400
67	% Increase/(Decrease) from Prior Y	138%	-95%	555%	-100%									44%	-70%	88%
68			4511							-						
69	FRONT BEACH AND PARKING									-						
70 30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912	15,021	17,071	9,755	20,800	5,332	11,091	20,800	-	20,800	-	20,800	20,800	20,800	20,800
71 30-5620.5013	BANK SERVICE CHARGES	27,588	26,582	35,248	34,793	30,000	32,903	41,183	42,000	12,000	42,000	12,000	42,000	42,000	42,000	42,000
72 30-5620.5020	ELECTRIC AND GAS	42,532	44,953	38,051	37,850	37,000	20,716	38,327	39,000	2,000	39,000	2,000	39,000	39,000	39,000	39,000
73 30-5620.5021	TELEPHONE/CABLE	1,376	3,386	3,322	3,777	4,000	1,716	3,648	4,000	-	4,000	-	4,000	4,000	4,000	4,000
74 30-5620.5022	WATER AND SEWER	1,407	4,539	4,942	3,936	5,000	2,879	5,237	5,500	500	5,500	500	5,500	5,500	5,500	5,500
75 30-5620.5024 76 30-5620.5025	IT EQUP, SOFTWARE & SVCS NON-CAPITAL TOOLS & EQUIPMEN	- 785	- 5,395	2,120	1,105	3,000	1,839	- 526	3,000	-	35,000 3,000	35,000 -	35,000 3,000	35,000 3,000	35,000 3,000	35,000 3,000
77 30-5620.5026	MAINT & SERVICE CONTRACTS	33,248	34,348	30,377	20,147	43,500	19,609	24,413	43,500		43,500		43,500	43,500	43,500	43,500
78 30-5620.5027	MACHINE/EQUIPMENT REPAIR	26,301	11,832	2,120	13,817	14,000	105	14,560	14,000		14,000		14,000	14,000	14,000	14,000
79 30-5620.5041	UNIFORMS	2,576	4,432	3,764	2,244	5,000	-	5,247	5,000	_	5,000	-	5,000	5,000	5,000	5,000
80 30-5620.5054	STREET SIGNS	14,581	15,454	1,397	2,097	5,000	68	1,875	5,000	_	5,000	<u>-</u>	5,000	5,000	5,000	5,000
81 30-5620.5062	INSURANCE	1,306	1,477	1,167	908	1,600	485	846	1,600	_	900	(700)	918	936	955	955
82 30-5620.5065	PROFESSIONAL SERVICES	37,375	32,063	31,358	33,168	38,000	3,383	30,394	38,000	-	5,000	(33,000)	5,000	5,000	5,000	5,000
83 30-5620.5067	CONTRACTED SERVICES	4,612	10,600	12,200	10,800	18,000	3,600	17,200	18,000	-	18,000	-	18,000	18,000	18,000	18,000
84 30-5620.5079	MISCELLANEOUS	280	188	8,284	3,823	7,500	427	11,755	7,500	-	7,500	-	7,500	7,500	7,500	7,500
85 30-5620.5085	CAPITAL OUTLAY	23,052	-	-	-	-	-	-	-	-	-	-	70,000	-	-	10,000
86	SUBTOTAL FR BEACH/PKG MGT	236,930	210,269	191,421	178,219	232,400	93,062	206,303	246,900	14,500	248,200	15,800	318,218	248,236	248,255	258,255
87	% Increase/(Decrease) from Prior Y	-23%	-11%	-9%	-7%	30%			6%		1%		28%	-22%	0%	4%
88																
89 TOTAL MUNI A	TAX FUND EXPENDITURES	937,030	823,814	1,081,591	1,202,388	1,384,134	477,710	927,311	1,466,754	82,620	1,338,643	(45,490)	1,177,047	1,025,790	941,609	1,017,473
90	% Increase/(Decrease) from Prior Y	11%	-12%	31%	11%	15%			6%		-9%		-12%	-13%	-8%	8%
	E BEFORE TRANSFERS	570,998	709,719	513,134	57,189	(554,633)	75,543	(6,439)	(317,428)	237,205	187,519	742,152	628,409	815,625	936,484	898,032
93																
94	TRANSFERS	'						'	'			,			'	
95 30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96 30-3900.5901	OPERATING TRANSFERS OUT	(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
97	NET TRANSFERS IN/(OUT)	(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
98																
99 NET INCOM	E AFTER TRANSFERS	4,185	116,819	(94,448)	(338,426)	(846,084)	75,543	(402,054)	(608,879)	237,205	(237,032)	609,052	192,476	367,855	476,403	425,148
100																
101 ENDING FUI	ND BALANCE	1,599,676	1,716,494	1,622,046	1,283,620	437,536			674,741		437,710		630,185	998,040	1,474,443	1,899,591

		,
<u> </u>	V	W
1		CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
		NOTES
2		
56	MISCELLANEOUS	
57	CAPITAL OUTLAY	EV22 includes E0% of City's cost for undergrounding closelines at 21st Ava (\$20b). Forecast periods = 20% of Dublic Works 10 Year Capital Plan totals for non-drainage related capital expanses
58	DRAINAGE	FY22 includes 50% of City's cost for undergrounding elec lines at 21st Ave (\$20k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
59	DRAINAGE	FY22 includes \$250k for a comprehensive drainage plan. FY22-26 includes annual ditch maintenance (\$196-199k per year). FY23-26 includes \$250k as a provision for drainage projects identified in the comprehensive drainage plan (another \$250k annual ditch maintenance).
60		
61		
-		
-	RECREATION	
63	NON-CAPITAL TOOLS & EQUIPMENT	
64	MAINT & SERVICE CONTRACTS	
65	CAPITAL OUTLAY	Forecast period annual amts = 20% of 10 Yr Cap Plan totals
66		
67		
68		
69	FRONT BEACH AND PARKING	G MANAGEMENT
70	PRINT AND OFFICE SUPPLIES	Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800).
71	BANK SERVICE CHARGES	Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS	Landscape lighting in Front Beach area
73	TELEPHONE/CABLE	Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER	Irrigation
75	IT EQUP, SOFTWARE & SVCS	New IT account. Includes all T2 parking management and parking citation collection software. Also ROVR service for license plate lookups.
76	NON-CAPITAL TOOLS & EQUIPMENT	
77	MAINT & SERVICE CONTRACTS	Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
78	MACHINE/EQUIPMENT REPAIR	Annual Parkeon maintenance contract for 18 kiosks
79	UNIFORMS	BSO uniforms
80	STREET SIGNS	Replace Front Beach parking signs as needed
81	INSURANCE	Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
82	PROFESSIONAL SERVICES	Includes amored car service for kiosk collections (\$2k) and Front Beach brick engraving (\$3k). T2 SaaS fees previously budgeted here are now in the new IT Equip, Software & Svcs account.
83	CONTRACTED SERVICES	Beach recycling collection per contract
84	MISCELLANEOUS	Provision for unanticipated costs. Covers all parking and front beach maintenance.
85	CAPITAL OUTLAY	FY23 forecast includes rehab of Breach Inlet boat ramp and public art at Front Beach.
86		
87		
88		
89		
90 91		
92		
93		
94	TRANSFERS	
95	OPERATING TRANSFERS IN	
96	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1-3 firefighters, 1 police officer, 50% of BSOs and 50% of Pub Works fuel & temp labor.
97	5. 2.0 (1116 110 115) End 001	monages desired to constant and to. 2 of menginers, 2 points of most, 30% of the world facility labor.
98		
99		
100		
101		

26

А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	Т	U
1 DRAFT #1					CITY	OF ISLE OF	PALMS HO	SPITALITY 1	TAX FUND							
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/	BUDGET	INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
		FY17	FY18	FY19	FY20	FY21	12/31/2020	2020	FY21	(DECREASE) IN	FY22	(DECREASE) IN	FY23	FY24	FY25	FY26
2 GL Number	Description	/	1110	1125			(6 MOS)	(12 MOS)		FY21 BUDGET		FY22 BUD	1123			1120
5	HOSPITALITY TAX FUND REV	ENUES								_		_				
6 35-3450.4108	HOSPITALITY TAX	746,402	785,452	794,303	603,275	615,860	220,493	439,413	588,485	(27,375)	830,800	214,940	847,416	864,364	881,652	899,285
7 35-3500.4504	SALE OF ASSETS	5,798	-	915	-	-	-	-	-	-	-	-	-	-	-	-
8 35-3500.4505	INTEREST INCOME	3,762	10,476	25,151	16,904	24,000	1,342	8,514	5,000	(19,000)	5,000	(19,000)	5,000	5,000	5,000	5,000
9	TOTAL REVENUES (NO TRANSFERS)	755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
10	% Increase/(Decrease) from Prior Y	7%	5%	3%	-24%	-22%			-28%		41%		2%	2%	2%	2%
11										-						
12	GENERAL GOVERMENT															
13 35-4120.5009	DEBT SERVICE - PRINCIPAL	108,000	111,000	117,000	123,000	129,000	-	117,000	129,000	-	135,000	6,000	144,000	150,000	159,000	165,000
14 35-4120.5011	DEBT SERVICE - INTEREST	17,087	23,180	21,094	18,894	16,582	8,291	19,994	16,582	-	14,156	(2,425)	11,618	8,911	6,091	3,102
15	SUBTOTAL GENERAL GOVT	125,087	134,180	138,094	141,894	145,582	8,291	136,994	145,582	-	149,156	3,575	155,618	158,911	165,091	168,102
17	% Increase/(Decrease) from Prior Y	-22%	7%	3%	3%	5%			5%		2%		4%	2%	4%	2%
18	POLICE															
19 35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	10,228		<u>-</u>	5,290	2,000	2,092	390	2,000		2,000		2,000	2,000	2,000	2,000
20 35-4420.5065	PROFESSIONAL SERVICES	-	_	<u>-</u>	-	-	-	-	-	-	-	_	-	-	-	-
21 35-4420.5085	CAPITAL OUTLAY	-	16,176	7,740	30,576	105,000	18,966	3,992	55,000	(50,000)	50,000	(55,000)	29,400	19,300	22,500	23,600
22	SUBTOTAL POLICE	10,228	16,176	7,740	35,867	107,000	21,058	4,382	57,000	(50,000)	52,000	(55,000)	31,400	21,300	24,500	25,600
23	% Increase/(Decrease) from Prior Y	-72%	58%	-52%	363%	1282%			636%		-9%		-40%	-32%	15%	4%
24																
25	FIRE															
26 35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	29,134	27,758	31,726	10,999	40,000	2,319	24,628	40,000	-	40,000	-	40,000	40,000	40,000	40,000
27 35-4520.5085	CAPITAL OUTLAY		40,058	-	-	235,000	159,455	-	160,000	(75,000)	29,000	(206,000)	18,400	13,200	5,100	14,700
28	SUBTOTAL FIRE	29,134	67,816	31,726	10,999	275,000	161,774	24,628	200,000	(75,000)	69,000	(206,000)	58,400	53,200	45,100	54,700
30	% Increase/(Decrease) from Prior Y	-16%	133%	-53%	-65%	767%			530%		-66%		-15%	-9%	-15%	21%
31	DI IRLIC WORKS															
32 35-4620.5026	PUBLIC WORKS MAINT & SERVICE CONTRACTS	58,594	96,847	80,731	65,798	193,800	36,921	83,764	193,800	<u>-</u>	193,800	<u> </u>	193,800	193,800	193,800	193,800
33 35-4620.5067	CONTRACTED SERVICES	13,815	12,060	69,952	66,119	70,000	32,510	67,208	70,000		70,000		70,000	70,000	70,000	70,000
34 35-4620.5085	CAPITAL OUTLAY	-	-	-	-	40,000	-	-	-	(40,000)	-	(40,000)	23,500	33,800	14,800	29,200
35 35-4620.5086	DRAINAGE	-	-	-	-	198,288	-	-	198,288	-	-	(198,288)	-	-	-	-
36	SUBTOTAL PUBLIC WORKS	72,409	108,907	150,683	131,917	502,088	69,431	150,972	462,088	(40,000)	263,800	(238,288)	287,300	297,600	278,600	293,000
37	% Increase/(Decrease) from Prior Y	-3%	50%	38%	-12%	233%			207%		-43%		9%	4%	-6%	5%
38										-						
39	BUILDING									-						
40 35-4720.5010																
	PRINT AND OFFICE SUPPLIES	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 35-4720.5013	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES	75	- 16	-	-	-	-	-	-	-	-	-	-	-	-	-
41 35-4720.5013 42	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING	75 361	16	-		-	- - -		-	-	- -	-	-	-	-	-
41 35-4720.5013 42 43	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES	75		-	-	-	-	-	-	-	-	- - -	-	-	-	- - -
41 35-4720.5013 42 43 44	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y	75 361	16	-	-	-	-	-		-	-	-	-	-	-	-
41 35-4720.5013 42 43 44 45	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y RECREATION	75 361	16	- - -100%	-	-	-	-		-	-	-	-	-		-
41 35-4720.5013 42 43 44 45 46 35-4820.5025	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y RECREATION NON-CAPITAL TOOLS & EQUIPMEN	75 361	16	-	-	-	-	-	-	-	-	-	- - - 17,000	-	-	- - - 13 700
41 35-4720.5013 42 43 44 45 45 46 35-4820.5025 47 35-4820.5085	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y RECREATION NON-CAPITAL TOOLS & EQUIPMEN CAPITAL OUTLAY	75 361	16	- -100%	- - 3,815 -	-	-	- - 3,815	- - -	- - - - -	- - - - 28,000	-	17,000	- - - 24,500	- 7,300	- - - 13,700 33,000
41 35-4720.5013 42 43 44 45 46 35-4820.5025	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y RECREATION NON-CAPITAL TOOLS & EQUIPMEN CAPITAL OUTLAY	75 361 -9%	-96%	- - -100%	-	-	-	-	- - - - - 7,500	-	- - - - 28,000 28,000	- - - - - -		-	-	- - - 13,700 33,000 46,700
41 35-4720.5013 42 43 44 45 45 46 35-4820.5025 47 35-4820.5085 48 35-4830.5092	PRINT AND OFFICE SUPPLIES BANK SERVICE CHARGES SUBTOTAL BUILDING % Increase/(Decrease) from Prior Y RECREATION NON-CAPITAL TOOLS & EQUIPMEN CAPITAL OUTLAY SPECIAL ACTIVITIES	75 361 -9% - - - -	-96%	- -100% - - - 32,636	3,815 - 30,398	- - - - 28,000	- - - - 3,637	- - 3,815 31,633	- - - - 7,500	- - - - - (20,500) (20,500)		- - - - - - - -	17,000 33,000	- - 24,500 33,000	- 7,300 33,000	33,000

27

V	W CITY OF ISLE OF PALAS HOSPITALTY TAY FLAD
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND
2	NOTES
5 HOSPITALITY TAX FUND RE	VENUES .
6 HOSPITALITY TAX	FY20 and FY21 reduced due to Covid-19. Assume normal activity resumes in FY23. FY24-26 forecast estimates a 2% annual increase. Does includes impacts from new WD hotel beginning in FY22
7 SALE OF ASSETS	7 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -
8 INTEREST INCOME	
9	
10	
11	
12 GENERAL GOVERMENT	
13 DEBT SERVICE - PRINCIPAL	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
14 DEBT SERVICE - INTEREST	60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.
15	50% of 2000 on the containing date to 2/2/20.
16	
17	
18 POLICE	
	T Body camera equipment replacements as needed
20 PROFESSIONAL SERVICES	1 body camera equipment replacements as necucu
21 CAPITAL OUTLAY	FY22 incls annual cost for cloud based system for in-car and body worn cameras (\$50k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.
22	1122 meis annual cost for cloud based system for in car and body worn cameras (250k). Forecast periods – 10% of the annual force bept capital needs per the 10 yr plan.
23	
24	
25 FIRE	
	T Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000)
27 CAPITAL OUTLAY	FY22 incls replacement of 1 personal watercraft (\$14k) and a extrication tool for Station 2 (\$15k). Forecast periods = 10% of Fire Dept 10-yr cap plan.
28	1122 lines replacement of 1 personal watercraft (\$14k) and a extrication tool for station 2 (\$15k). Forecast periods = 10% of the Dept 10-yr cap plan.
29 30	
31 PUBLIC WORKS	
32 MAINT & SERVICE CONTRACTS	City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director.
33 CONTRACTED SERVICES	Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service
34 CAPITAL OUTLAY	Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
35 DRAINAGE	-
36	
37	
38	
39 BUILDING	
40 PRINT AND OFFICE SUPPLIES	
41 BANK SERVICE CHARGES	
42	
43	
44	
45 RECREATION	
46 NON-CAPITAL TOOLS & EQUIPMEN	T
47 CAPITAL OUTLAY	Forecast period annual amts = 10% of 10 Yr Capital Plan totals.
48 SPECIAL ACTIVITIES	Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).
49	
50 51	
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	Α	В	G	Н	ı	J	К	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1					CITY	OF ISLE O	PALMS HO	SPITALITY T	TAX FUND							
_	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
52	FRONT BEACH AND PARKING MANAGEMENT -																
53	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
54		SUBTOTAL FR BEACH/PKG MGT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
55		% Increase/(Decrease) from Prior Y	-100%										-				
56																	
57	TOTAL HOSPITA	LITY TAX FUND EXPENDITURES	237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	872,170	(185,500)	561,956	(495,713)	582,718	588,511	553,591	684,102
58		% Increase/(Decrease) from Prior Y	-23%	38%	10%	-2%	193%			142%		-36%		4%	1%	-6%	24%
59																	
60	NET INCOME	BEFORE TRANSFERS	518,741	468,832	459,491	265,289	(417,810)	(42,355)	95,505	(278,685)	139,125	273,844	691,653	269,698	280,853	333,060	220,183
61																	
62		TRANSFERS															
63	35-3900.5901	OPERATING TRANSFERS OUT	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
64		NET TRANSFERS IN/(OUT)	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
65																	
66	NET INCOME	AFTER TRANSFERS	244,579	207,502	(2,517)	35,459	(636,359)	(42,355)	(134,325)	(497,234)	142,125	36,152	672,510	22,498	23,765	65,689	(57,883)
67																	
68	ENDING FUN	ID BALANCE	872,789	1,080,291	1,077,774	1,113,233	476,874			615,999		652,151		674,649	698,414	764,103	706,220

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

Section Sect	А	В	G	Н	1	J	К	L	М	N	0	Р	Q	R	S	Т	U
Company Comp	1 DRAFT #1		•	•		CITY OF ISLE	OF PALMS	STATE ACC	OMMODAT	IONS TAX F	JND						
Part								YTD As Of	Jan-Dec		INCREASE/		INCREASE/				
Section Sect									2020		-		(DECREASE) IN				
Content	2 GL Number	Description	FY1/	F118	F119	FYZU	FYZI	(6 MOS)	(12 MOS)	FYZI	FY21 BUDGET	FYZZ	FY22 BUD	FY23	FY24	FYZ5	FYZ6
Content	5	STATE ACCOMMODATIONS	TAV ELINID D	EVENITES													
	6 50 2450 4105				1 200 212	1 002 296	072 204	E/11 700	1 05/1 962	1 25/1 95/1	202 650	1 462 526	401 222	1 402 707	1 522 652	1 552 105	1 50/ 160
Section Sect																	
State Stat					-	-				-	170,005	-	-	-		710,818	731,133
10 10 10 10 10 10 10 10				·	2.130		5.000	_			(5.000)	_	(5.000)	-	-	_	_
Total Revenuely normanical 1,000			· · · · · · · · · · · · · · · · · · ·	·		26.421		2.177	14.375	7.500		7.500		7.500	7.500	7.500	7.500
12 13 14 15 15 15 15 15 15 15													· · ·		<u> </u>		-
Section Sect	12	% Increase/(Decrease) from Prior Y						•			ŕ						
15 0.41215.0	13													-	-	-	
15 0.41215.0		GENERAL GOVERMENT															
15 50 125			75	34	-	-	-	-	-	-	-	-	-	-	-	-	_
17 50 120 50 50 50 50 50 50 50					259	323	600	103	440	600	-	600	-	600	600	600	600
18 0.4120.0501 0.4120.05	17 50-4120.5025				-			-			-		-				
20 50-1402-0907 PROCEAMAN/SPONNOSINIFINS 38,479 44,458 53,493 44,855 42,500 - 64,988 42,500 - 83,000 42,500 83,0	18 50-4120.5061	ADVERTISING	5,895	795	-	4,000	-	-	-	-	-	-	-	-	-	-	-
1	19 50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 22 22 22 23 24 24 25 26 24 25 26 24 25 26 24 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 26 25 25	20 50-4120.5077	PROGRAMS/SPONSORSHIPS	38,479	46,436	53,493	44,855	42,500	-	64,988	42,500	-	85,000	42,500	85,000	85,000	85,000	85,000
22 23 24120.5990 TOURISM PROMOTION EXP 566,466 579,048 623,679 523,008 474,713 573,120 519,813 6,201 568,639 643,138 165,605 670,744 258,616 791,583 805,63 819,418 833,755 25 Wincrease/(Decrease) from Prior V 8% 3% 7% 15% -15% -23% -2	21 50-4120.5079	MISCELLANEOUS	212	114	-	35	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
Subtrotal centeral Government Subtrotal Centeral Governmen	22 50-4120.5085	CAPITAL OUTLAY	6,076	4,084	-	-	-	-	35	-	-	-	-	-	-	-	-
Second Prior Seco	23 50-4120.5090	TOURISM PROMOTION EXP	566,446	579,048	623,679	523,908	474,713	6,201	368,639	640,318	165,605	690,474	215,761	703,983	717,763	731,818	746,155
POLICE POLICE POLICE SOLUTION NON-CAPITAL TOOLS & EQUIPMEN 1,823 4,868 5,730 2,353 7,100 3,096 5,730 7,100 - 7,100 - 7,100	24	SUBTOTAL GENERAL GOVT	617,589	633,168	677,431	573,120	519,813	6,304	434,213	685,418	165,605	778,074	258,261				
POLICE POLICE PROPERIOR	25	% Increase/(Decrease) from Prior Y	8%	3%	7%	-15%	-23%			1%		14%		2%	2%	2%	2%
Solidado																	
29 50-4420.5065 MAINT & SERVICE CONTRACTS	27	POLICE															
Solid Soli	28 50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,823	4,868	5,730	2,353	7,100	3,096	5,730	7,100	-	7,100	-	7,100	7,100	7,100	7,100
Solid Soli																	
Solution Solition			-	-	4,750	-	-	-	-	-	-	-	-	-	-	-	-
Solution			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Police 38,208 49,285 115,911 356,973 314,120 166,546 100,449 170,550 (143,570) 156,100 (158,020) 65,900 45,700 52,100 54,300 34,300	31 50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
33 SUBTOTAL POLICE 38,208 49,285 115,911 356,973 314,120 166,546 100,449 170,550 (143,570) 156,100 (158,020) 65,900 45,700 52,100 54,300 34,000 34,	50-4420.5085	CAPITAL OUTLAY	36,386	44,417	93,523	354,620	307,020	163,450	82,811	163,450	(143,570)	149,000	(158,020)	58,800	38,600	45,000	47,200
Nation N	33	SUBTOTAL POLICE	38.208	49.285	115.911	356.973	314.120	166.546	100.449	170.550	(143.570)	156.100	(158.020)	65.900	45.700	52.100	54.300
State Stat	34							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									
Fire Fire	35	, ,															
37 50-452.0509 DEBT SERVICE - PRINCIPAL 91.915 78.073 78.073 0 79.502 1,429 80.957 82.439 83.947 85.483 83.943 83.943 83.943 85.483 83.947 85.483 83.943 83.943 83.943 83.943 83		FIRE															
38 50-4520.5011 DEBT SERVICE - INTEREST - - - 13,841 - 13,841 - 12,413 (1,429) 10,958 9,476 7,967 6,431 39 50-4520.5025 NON-CAPITAL TOOLS & EQUIPMEN 2,743 19,644 -			-	-	_	91.915	78.073	-	-	78.073	(0)	79.502	1.429	80.957	82.439	83.947	85.483
Solution			-	-	<u>-</u>										· · · · · · · · · · · · · · · · · · ·		
40 50-4520.5026 MAINT & SERVICE CONTRACTS 31,464 19,352	39 50-4520.5025		2,743	19,644	-	-	-	-				-, :=5	-	-	-	-	-
41 50-4520.5084 CONSTRUCTION IN PROGRESS - 11,908 - - 11,908 - - 11,908 - - - 11,908 - - - - - - - - -	40 50-4520.5026				31,464	-	-	-	19,352	-	-	-	-	-	-	-	-
2	41 50-4520.5084		-	-		-	-	-		-	-	-	-	-	-	-	-
43 SUBTOTAL FIRE 104,101 75,232 67,591 369,371 564,935 313,450 58,892 489,935 (75,000) 430,582 (134,353) 128,715 118,315 102,115 121,315 44 % Increase/(Decrease) from Prior Y 14% -28% -10% 446% 736% 625% -12% -70% -8% -14% 19%	50-4520.5085	CAPITAL OUTLAY	101,358	55,587		277,456	473,020	313,450		398,020	(75,000)	338,667	(134,353)	36,800	26,400	10,200	29,400
44 % Increase/(Decrease) from Prior Y 14% -28% -10% 446% 736% 625% -12% -70% -8% -14% 19%	43	SUBTOTAL FIRE	104,101	75,232	67,591	369,371	564,935	313,450	58,892	489,935	(75,000)	430,582	(134,353)	128,715	118,315	102,115	121,315
	44	% Increase/(Decrease) from Prior Y		-28%	-10%	446%	736%			625%					-8%	-14%	19%
	45																

	V	l w
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1		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
		NOTES
2		
	STATE ACCOMMODATIONS	TAX FLIND REVENUES
6		Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
7		Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
8	MISCELLANEOUS INCOME	based on actual last 12 month revenues, assume 1121 rebothus to 1115 levels of accommodations revenue and 1122-20 increases by 2% per year. Added revenue from the new white butter in 1122.
9	SALE OF ASSETS	
10	INTEREST INCOME	
11	INTEREST INCOME	
12		
13		
	GENERAL GOVERMENT	
	BANK SERVICE CHARGES	
		Irrigation at Breach Inlet sign
		Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks
	ADVERTISING	Additeplace/maintain benches, etc at Carmen & Bunch and Legia Hambury parks
	PROFESSIONAL SERVICES	
		Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (FY21 show cancelled).
	MISCELLANEOUS	Trovisor for events and sponsorships approved by the Accommodations tax Advisory Committee (\$50,000) and sary 4th the works show (1121 show cancelled).
	CAPITAL OUTLAY	
23		SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo.
24	TO STREET THE TIET EXT	be state to the state in the st
25		
26		
	POLICE	
	NON-CAPITAL TOOLS & EQUIPMENT	Rody armor as needed
20	NON-CALITIAL TOOLS & EQUITIVIENT	body armor as needed
29	MAINT & SERVICE CONTRACTS	FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
_	PROFESSIONAL SERVICES	1125 Budget for this report priorities. T125 forecast assumes 50% of this to be spent in 1125 forecast ases 2% of modified bullating value to estimate annual maintenance provision. T55 costs are spinty 50% with the Bept.
31		
<u> </u>		
32	CAPITAL OUTLAY	FY22 incls repl of 2 patrol SUVs (\$82,000), one license plate readers (LPR) for parking enforcement (\$50k) and repl of one low speed vehicle/LSV (\$17k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
32 33 34 35		
34		
35		
36	FIRE	
37		Debt service for new 75' ladder truck
38		Debt service for new 75' ladder truck
	NON-CAPITAL TOOLS & EQUIPMENT	
40	MAINT & SERVICE CONTRACTS	
41		
		FY22 incls 1/3rd of cost to replace pumper truck (\$525k/3=\$175k), replace 1 pickup truck (\$42k), repl 1 utility vehicle/ATV w/ ambulatory pkg for beach patrol (\$25k) and 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k). Forecast periods
42	Ι (ΔΡΙΙΔΙ ()ΙΙΙΙΔΥ	= 20% of the annual Fire Dept capital needs per the 10-yr plan.
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1 DRAFT #1		•	•		CITY OF ISLE	OF PALMS	STATE ACC	OMMODAT	IONS TAX F	UND						
		ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020	Jan-Dec 2020	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2 GL Number	Description						(6 MOS)	(12 MOS)		FYZI BUDGET		F122 BUD				
46	PUBLIC WORKS															
47 50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	28,750	-	-	-	28,750	-	-	-	-	-	-	-	-
48 50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 50-4620.5079	MISCELLANEOUS	12,768	13,889	3,972	4,444	7,500	-	538	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50 50-4620.5085	CAPITAL OUTLAY	-	4,661	199,605	32,068	40,000	(354)	50,850	40,000	-	15,000	(25,000)	47,000	67,600	29,600	58,400
51	SUBTOTAL PUBLIC WORKS	12,768	18,550	232,326	36,511	47,500	(354)	80,137	47,500	-	22,500	(25,000)	54,500	75,100	37,100	65,900
52	% Increase/(Decrease) from Prior Y	-57%	45%	1152%	-84%	-80%			-80%	•	-53%		142%	38%	-51%	78%
53										-						
54	RECREATION									-						
55 50-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,273	-	4,114	-	-		-	-	-	-	-	-	-	-
56 50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	30,237	-	-	- 4.450	30,237	-	-	-	-	-	-	-	- 27.400
57 50-4820.5085	CAPITAL OUTLAY	17,191	39,109	(5,804)	7.500	5,000	1,158	(5,804)	5,000	- (11 000)	10,000	5,000	34,000	49,000	14,600	27,400
58 50-4830.5092 59	SPECIAL ACTIVITIES SUBTOTAL RECREATION	50,889 68,080	45,564 85,946	13,050 37,483	7,500 11,614	12,000 17,000	91 1,249	12,945 37,378	1,000 6,000	(11,000) (11,000)	12,000 22,000	5,000	16,000 50,000	16,000 65,000	16,000 30,600	16,000 43,400
60	% Increase/(Decrease) from Prior Y		26%	-56%	-69%	-55%	1,249	37,376	-84%		267%	3,000	127%	30%	-53%	43,400
61	% increase/(Decrease) from Frior 1	60%	20%	-30%	-03/6	-33/6			-04/0	<u>-</u>	207/0		127/0	30%	-55/6	42/0
62	FRONT BEACH AND FRONT E	BEACH REST	ROOMS							_						
63 50-5620.5020	ELECTRIC AND GAS	569	641	492	613	700	314	474	500	(200)	500	(200)	500	500	500	500
64 50-5620.5022	WATER AND SEWER	11,496	9,321	9,642	10,106	12,000	5,310	10,969	12,000	- (200)	12,000	- (200)	12,000	12,000	12,000	12,000
65 50-5620.5026	MAINT & SERVICE CONTRACTS	52,059	4,917	3,041	3,648	20,000	4,061	2,432	20,000	-	45,000	25,000	45,000	45,000	45,000	45,000
66 50-5620.5044	CLEANING/SANITARY SUPPLY	7,648	5,656	7,527	6,505	7,500	2,455	7,811	7,500	-	7,500	-	7,500	7,500	7,500	7,500
67 50-5620.5062	INSURANCE	3,688	5,003	5,912	6,235	7,000	4,603	5,641	7,000	-	7,500	500	7,650	7,803	7,959	7,959
68 50-5620.5065	PROFESSIONAL SERVICES	70	70	80	80	80	-	80	80	-	80	-	80	80	80	80
69 50-5620.5067	CONTRACTED SERVICES	141,041	115,853	129,715	123,175	145,000	54,706	138,794	145,000	-	125,000	(20,000)	125,000	125,000	125,000	125,000
70 50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 50-5620.5084	CONSTRUCTION IN PROGRESS	32,021	4,226	-	-	-	-	-	-	-	-		-		-	-
72 50-5620.5085	CAPITAL OUTLAY	- 240 503	388,348	57,410	- 450 262	-	- 74 440	-	- 402.000	- (200)	70,000	70,000	70,000	70,000	175,000	145,000
73 74	SUBTOTAL FR BEACH RESTRMS	248,592	534,035	213,819	150,363	192,280	71,448	166,202	192,080	(200)	267,580	75,300	267,730	267,883	373,039	343,039
75	% Increase/(Decrease) from Prior Y	55%	115%	-60%	-30%	-10%			-10%		39%		0%	0%	39%	-8%
	TAX FUND EXPENDITURES	1,089,338	1,396,215	1,344,560	1,497,952	1,655,648	558,644	877,270	1,591,483	(64,165)	1,676,836	21,188	1,358,428	1,377,361	1,414,372	1,461,708
77	% Increase/(Decrease) from Prior Y		28%	-4%	11%	23%	223,011	011,210	18%		5%		-19%		3%	
78	, , , , , , , , , , , , , , , , , , , ,			.,.												
	E BEFORE TRANSFERS	641,842	401,550	589,992	126,496	(195,730)	235,365	678,823	396,189	591,919	469,664	665,394	830,852	855,555	863,052	861,114
80		- ,-	, , , , , ,	,	-,	(, ,	,	,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		,	,	111,11	,
81	TRANSFERS						l l	l l				l I				
82 50-3900.4901	OPERATING TRANSFERS IN	-	_			_	_	-	_	-	-	_	_	-	-	
83 50-3900.5901	OPERATING TRANSFERS OUT	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	_	(258,667)	(583,686)		(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
84	NET TRANSFERS IN/(OUT)	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	-	(258,667)	(583,686)		(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
85	[, , ,	. , ,	. , ,	, , ,		. , ,	. , ,,		, , -1	, , ,	. , -1	. , ,	. , .,	
	E AFTER TRANSFERS	68,400	(366,964)	12,582	(132,171)	(779,416)	235,365	420,156	(187,497)	591,919	(360,142)	419,274	136,272	146,443	158,214	140,744
87									•		•					
88 ENDING FUN	ND BALANCE	2,167,416	1,800,453	1,813,034	1,680,863	901,447			1,493,367		1,133,225		1,269,497	1,415,940	1,574,154	1,714,898
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1		CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
2		NOTES
	PUBLIC WORKS	
	MAINT & SERVICE CONTRACTS	
	PROFESSIONAL SERVICES	
		Annual provision for booch track cons
_	MISCELLANEOUS CAPITAL OUTLAY	Annual provision for beach trash cans. 500 of Bublic Works 10 Year Carital Blantatals for your desirable spring and desirable spring a
50	CAPITAL OUTLAY	FY22 incls replacement of z-track mower (\$15k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
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53		
	RECREATION	
	NON-CAPITAL TOOLS & EQUIPMENT	
56		
	CAPITAL OUTLAY	FY22 incls replacement of playground equipment and/or scoreboards if needed (\$10k). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
	SPECIAL ACTIVITIES	Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19
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62	FRONT BEACH AND FRONT B	BEACH RESTROOMS
	ELECTRIC AND GAS	
	WATER AND SEWER	Includes outside showers
		Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 LFt of white fencing in front beach areas.
		Supplies for front beach restrooms
	INSURANCE	
	PROFESSIONAL SERVICES	Backflow tests
	CONTRACTED SERVICES	Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
70	MISCELLANEOUS	
71	CONSTRUCTION IN PROGRESS	
72	CAPITAL OUTLAY	FY22 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Parking kiosk replacements of \$105k and \$75k in FY25 and FY26, respectively.
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-	TRANSFERS	
	OPERATING TRANSFERS OUT	leals of the total 2 fine fighters 1 relies of fine and 50% of BCOs. Also includes 75% of annual debt are an Marine deal to 1 and 1
	OPERATING TRANSFERS OUT	Incls xfers to Gen Fund for 1-3 firefighters, 1 police officer and 50% of BSOs. Also includes 75% of annual debt svc on Marina dock bond and \$50,000 annually for Marina maintenance. FY22 Includes 50% (\$75k) for Fire Dept personnel restructuring.
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	А	В	G	Н	ı	J	K	L	М	N	0	Р	Q	R	S	Т	U
1	DRAFT #1			•	CITY O	F ISLE OF P	ALMS BEAC	CH MAINTE	EANCE AND I	PRESERVAT	ION BUDGET	•		•			
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3	DEVENUES	DEACH DESTORATION FUND	\/FE\ DEAC		LANICE ELINI) /EZ\ AND	DE A CUI DDI	CCDV/ATIC	NI FFF FUND	/E0\							
4		BEACH RESTORATION FUND			IANCE FUNI	J (57) AND	BEACH PRI	ESERVATIO	IN FEE FUND	(58)			-				
5	55-3450.4028	DONATIONS OF CASH GRANT REVENUE	230,550	5,033,265	-	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3500.4505	INTEREST	13,092	6,891,939 51,555	1,800												
8	57-3500.4505	INTEREST INCOME	3,042	3,231	-	<u> </u>	<u>-</u>	_	<u> </u>	_	<u> </u>	_	_	<u>-</u>	<u> </u>	_	_
9	58-3450.4105	BEACH PRESERVATION FEE	969,974	1,069,429	1,042,551	863,187	787,500	551,656	907,827	1,141,826	354,326	1,264,663	477,162	1,289,956	1,315,755	1,342,070	1,368,911
10	58-3450.4111		-	-	121,236	-	-	-	-	-	-	-	-	-	-	-	-
11			8,202	23,869	32,141	43,953	45,000	4,553	23,403	10,000	(35,000)	10,000	(35,000)	10,000	10,000	10,000	10,000
12		TOTAL REVENUES	1,224,860	13,073,287	1,197,728	907,140	832,500	556,209	931,231	1,151,826	319,326	1,274,663	442,162	1,299,956	1,325,755	1,352,070	1,378,911
13																	
14	EXPENDITU	RES - BEACH RESTORATION F	UND (55), I	BEACH MAII	NTENANCE	FUND (57)	AND BEACH	H PRESERV	ATION FEE F	UND (58)							
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5013	BANK SERVICE CHARGES	115	112	24	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	7,508	4,914	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	236,019	13,876,199	21,213	-	-	-	(14,824)	-	-	-	-	-	-	-	-
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	58-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5026	MAINT & SERVICE CONTRACTS	5,512	-	21,457	-	25,000	-	4,847	25,000	-	25,000	-	25,000	25,000	25,000	25,000
2.4	4400	DD 05555104141 65D14055	54 570		24.422	70 740	440.004	5 440	22.000	440.004		440.000	(22.224)	75.050	760.000	50.000	50.000
24	58-4120.5065	PROFESSIONAL SERVICES	51,579		21,189	72,712	149,394	5,442	29,883	149,394	-	110,000	(39,394)	75,252	760,000	60,000	60,000
25	58-4120.5085		7,450	275,000		<u>-</u>	120,000	-	(4,847)	120,000	-	250,000	130,000	250,000	250,000	250,000	250,000
26 27	58-4120.5087	BEACH NOURISHMENT TOTAL EXPENDITURES	308,182	14,156,226	52,732 116,615	72,712	294,394	5,442	52,732 67,791	294,394	<u> </u>	385,000	90,606	350,252	1,035,000	335,000	2,600,000 2,935,000
28		TOTAL EXPENDITORES	308,182	14,130,220	110,013	72,712	234,334	3,442	07,731	234,334	-	383,000	90,000	330,232	1,033,000	333,000	2,933,000
	NET INCOM	E BEFORE TRANSFERS	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)
30			===,===	(=,===,===)	=, -,	.,3			223, 0	23.,.32	,	230,000		2 13 ,1 4 1	== 0,. 00	=,==,,==	(=,==,==,==,
31		TRANSFERS															
32	55-3900.4901	OPERATING TRANSFERS IN	<u>-</u>	2,150,707	<u>-</u>	<u>-</u>	_	_		_	_	_	_	_	_	_	_
33		OPERATING TRANSFERS OUT	-	-	(226,803)	<u>-</u>	<u>-</u>	<u>-</u>	-	-	-	-	_	<u>-</u>	-	<u>-</u>	<u>-</u>
			_	-	-	-	-	<u>-</u>	-	-	-	<u>-</u>	<u>-</u>	-	-	-	_
35		OPERATING TRANSFERS OUT	-	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-	-
36		OPERATING TRANSFERS IN	-	(1,747,068)	226,803	-	-	-	_	-	_	-	-	-	-	-	-
37		NET TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		·, ·											-				
39	NET INCOM	E AFTER TRANSFERS	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)
40				(-,,)	-, ,	., . _			220,110	23.,.0=	,	230,000		2.3,. • 1		=,==,,=.	(=,==,==,==)
-	ENDING FUI	ND BALANCE	2,621,592	1,538,654	2,619,767	3,454,195	3,992,301			4,311,627		5,201,289		6,150,993	6,441,748	7,458,818	5,902,729
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	V	CITY OF ICLE OF DALMS DEACH MAINTEANCE AND DESCRIVATION PLICET
<u> </u>		CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET
		NOTES
2		NOTES
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4	DONATIONS OF CASH	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
5	GRANT REVENUE	Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 flow hold all Beach funds.
7	INTEREST	
8	INTEREST INCOME	Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
9	BEACH PRESERVATION FEE	Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
10	-	-
11	INTEREST INCOME	<u>-</u>
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13		
14	EXPENDITURES - BEACH R	ESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)
	DEBT SERVICE - PRINCIPAL	
16	DEBT SERVICE - INTEREST	
17	BANK SERVICE CHARGES	
	MAINT & SERVICE CONTRACTS	
	PROFESSIONAL SERVICES	
20	BEACH NOURISHMENT	
21	PROFESSIONAL SERVICES	
	BANK SERVICE CHARGES	
23	MAINT & SERVICE CONTRACTS	Matching fund provision for dune vegetation planting program Req'd post project monitoring (\$0k in FY22, \$15k in FY23), ongoing monitoring of entire shoreline (\$60k ea yr), update beach mgt plan in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for
24	PROFESSIONAL SERVICES	feasibility study related to a Breach Inlet project. Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project).
	CAPITAL OUTLAY	\$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed.
	BEACH NOURISHMENT	Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project) - City's portion estimated at \$2.6M (25% increase over 2018 offshore project contribution).
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	TRANSFERS	
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1	DRAFT #1		_			CITY	OF ISLE OF	PALMS ALL	OTHER FUN	IDS BUDGET		_					
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD As Of	Jan-Dec	FORECAST	INCREASE/		INCREASE/	FORECAST	FORECAST	FORECAST	FORECAST
			FY17	FY18	FY19	FY20	FY21	12/31/2020 (6 MOS)	2020	FY21	(DECREASE) IN FY21 BUDGET	BUDGET FY22	(DECREASE) IN FY22 BUD	FY23	FY24	FY25	FY26
2	GL Number	Description						(6 IVIO3)	(12 MOS)		FYZI BUDGET		F122 DOD				
5		DISASTER RECOVERY FUND I	REVENUES								_		-				
6	60-3450.4111	GRANT INCOME	152,289	343,817	90,219	119,697	-	-	119,697	-	-	-	-	-	-	-	-
	60-3500.4501	MISCELLANEOUS	5,147	(3,863)	-	-	-	-	-	-	-	-	-	-	-	-	-
-	60-3500.4505	INTEREST INCOME	19,836	29,662	52,915	44,441	52,000	3,700	21,550	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
	TOTAL REVENUI		177,272	369,615	143,134	164,138	52,000	3,700	141,247	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
10		% Increase/(Decrease) from Prior Y	782%	109%	-61%	15%	-64%			-93%							
12		DISASTER RECOVERY FUND E	EXDENITI	IDEC													
\vdash	60-4120.5013	BANK SERVICE CHARGES	-			_											
	60-4120.5045	STORM PREPARATION/CLEANUP	197,674	355,354	21,341	38,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
	60-4120.5058	HURRICANE BUILDING COSTS	4,850	403	-	-	-	-	-	-	-	-	-	-	-	-	-
	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
	60-4120.5079	MISCELLANEOUS	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDI		202,524	355,757	26,341	43,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
19		% Increase/(Decrease) from Prior Y	2255%	76%	-93%	67%	-62%			-100%							
20 21 (60-3900.4901	OPERATING TRANSFERS IN	100,000		100,000	91,032			91,032		-						
22	60-3900.4901	OPERATING TRANSFERS IN	100,000	-	100,000	91,032	-	-	91,032	-	-	-	-	-	-	-	-
	DISASTER RE	COVERY NET INCOME AFTER	TRΔNSFFR	S									_				
24	DISASTERRE	TOO VERT HET INCOME AT TER	74,748	13,858	216,793	211,280	42,000	3,700	192,016	10,000	(22,000)	_					
25			74,746	13,030	210,793	211,200	42,000	3,700	192,010	10,000	(32,000)	-	(42,000)	•	-	-	-
23																	
26	ENDING EUN	ID RALANCE	2 267 726	2 201 505	2 500 270	2 900 659	2 051 650			2 910 659		2 910 659		2 010 650	2 910 659	2 910 659	2 910 659
	ENDING FUN	ID BALANCE	2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27	ENDING FUN	ID BALANCE	2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27 28	ENDING FUN	ID BALANCE	2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27	ENDING FUN	ID BALANCE	2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27 28 29	ENDING FUN	ID BALANCE FIRE DEPARTMENT 1% REVE		2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27 28 29 30 31	ENDING FUN 40-3450.4120			2,381,585 148,224	2,598,378 142,608	2,809,658 143,385	2,851,658 143,000	156,526	156,526	2,819,658 156,526	13,526	2,819,658 150,000	7,000	2,819,658 150,000	2,819,658 150,000	2,819,658 150,000	2,819,658 150,000
27 28 29 30 31 32 4 33 4	40-3450.4120 40-3500.4505	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME	NUES 152,063 22	148,224 20	142,608 679	143,385 1,134	143,000 2,000	21	107	156,526 200	(1,800)	150,000 200	(1,800)	150,000 200	150,000 200	150,000 200	150,000 200
27 28 29 30 31 32 4 33 4	40-3450.4120 40-3500.4505	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES	NUES 152,063 22 152,084	148,224 20 148,244	142,608 679 143,287	143,385 1,134 144,519	143,000 2,000 145,000	•	<u>.</u>	156,526 200 156,726	(1,800) 11,726	150,000 200 150,200		150,000	150,000	150,000	150,000
27 28 29 30 31 32 4 33 4 34	40-3450.4120 40-3500.4505	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME	NUES 152,063 22	148,224 20	142,608 679	143,385 1,134	143,000 2,000	21	107	156,526 200	(1,800) 11,726	150,000 200	(1,800)	150,000 200	150,000 200	150,000 200	150,000 200
27 28 29 30 31 32 4 33 4 35 36	40-3450.4120 40-3500.4505	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y	NUES 152,063 22 152,084 -8%	148,224 20 148,244 -3%	142,608 679 143,287	143,385 1,134 144,519	143,000 2,000 145,000	21	107	156,526 200 156,726	(1,800) 11,726	150,000 200 150,200	(1,800)	150,000 200	150,000 200	150,000 200	150,000 200
27 28 29 30 31 32 4 33 4 34 35 36 37	40-3450.4120 40-3500.4505 TOTAL FIRE DEP	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE	NUES 152,063 22 152,084 -8% NDITURES	148,224 20 148,244 -3%	142,608 679 143,287 - 3 %	143,385 1,134 144,519 1%	143,000 2,000 145,000 1%	21 156,547	107 156,634	156,526 200 156,726 9%	(1,800) 11,726	150,000 200 150,200 -4%	(1,800) 5,200	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200
27 28 29 30 31 32 4 33 4 35 36 37 38	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPERIBANK SERVICE CHARGES	NUES 152,063 22 152,084 -8% NDITURES 46	148,224 20 148,244 - 3 %	142,608 679 143,287 - 3 %	143,385 1,134 144,519 1%	143,000 2,000 145,000 1%	21 156,547 24	107 156,634 68	156,526 200 156,726 9%	(1,800) 11,726	150,000 200 150,200 -4%	(1,800) 5,200 20	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200
27 28 29 30 31 32 4 33 4 35 36 37 38 4 39	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5014	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPERIENT 1%	NUES 152,063 22 152,084 -8% NDITURES 46 4,400	148,224 20 148,244 -3% 48 4,381	142,608 679 143,287 - 3 % 68 5,693	143,385 1,134 144,519 1% 68 5,817	143,000 2,000 145,000 1%	21 156,547 24	107 156,634 68 5,817	156,526 200 156,726 9% 70 6,000	(1,800) 11,726 20	150,000 200 150,200 -4%	(1,800) 5,200 20	150,000 200 150,200 70 5,000	150,000 200 150,200 70 5,000	150,000 200 150,200 70 5,000	150,000 200 150,200 70 5,000
27 28 29 30 31 32 4 33 4 35 36 37 38 40 40	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPERIBANK SERVICE CHARGES	NUES 152,063 22 152,084 -8% NDITURES 46	148,224 20 148,244 - 3 %	142,608 679 143,287 - 3 %	143,385 1,134 144,519 1%	143,000 2,000 145,000 1%	21 156,547 24	107 156,634 68	156,526 200 156,726 9%	(1,800) 11,726	150,000 200 150,200 -4%	(1,800) 5,200 20	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200	150,000 200 150,200
27 28 29 30 31 32 4 33 4 35 36 37 38 40 40 41	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5014 40-4520.5021	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778	148,224 20 148,244 -3% 48 4,381 2,788	142,608 679 143,287 -3% 68 5,693 3,342	143,385 1,134 144,519 1% 68 5,817 4,172	143,000 2,000 145,000 1%	21 156,547 24 - 2,164	107 156,634 68 5,817 3,761	156,526 200 156,726 9% 70 6,000 4,200	(1,800) 11,726 20 - 700	150,000 200 150,200 -4% 70 6,000 4,200	(1,800) 5,200 20 - 700	150,000 200 150,200 70 5,000 4,200	150,000 200 150,200 70 5,000 4,200	150,000 200 150,200 70 5,000 4,200	150,000 200 150,200 70 5,000 4,200
27 28 29 30 31 32 4 33 4 35 36 37 38 40 40 41 42 42 43	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5014 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 141,203	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450	21 156,547 24 - 2,164 - 140,480	107 156,634 68 5,817 3,761 - - 253,782	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450	(1,800) 11,726 20 - 700	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450	(1,800) 5,200 20 - 700	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950
27 28 29 30 31 32 4 33 4 35 36 37 38 40 41 42 43 44 44	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 - 141,203 7,285	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000	21 156,547 24 - 2,164 - - 140,480 368	107 156,634 68 5,817 3,761 - 253,782 640	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000	(1,800) 11,726 20 - 700 - - -	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450 2,000	(1,800) 5,200 20 - 700 - - -	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000
27 28 29 30 31 32 4 33 34 35 36 37 38 40 41 42 43 44 44 45	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS T 1% EXPENDITURES	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 141,203 7,285 153,711	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276 162,590	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801 185,939	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384 264,006	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000 145,000	21 156,547 24 - 2,164 - 140,480	107 156,634 68 5,817 3,761 - - 253,782	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000 145,720	(1,800) 11,726 20 700 720	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450	(1,800) 5,200 20 - 700 - -	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000 151,389	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950
27 28 29 30 31 32 4 33 34 35 36 37 38 40 41 42 43 44 45 46	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 - 141,203 7,285	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000	21 156,547 24 - 2,164 - - 140,480 368	107 156,634 68 5,817 3,761 - 253,782 640	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000	(1,800) 11,726 20 700 720	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450 2,000	(1,800) 5,200 20 - 700 - - -	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000
27 28 29 30 31 32 4 33 34 35 36 37 38 40 41 42 43 44 45 46 47	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079 TOTAL FIRE DEP	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS T 1% EXPENDITURES % Increase/(Decrease) from Prior Y	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 - 141,203 7,285 153,711 8%	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276 162,590 6%	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801 185,939 14%	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384 264,006 42%	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000 145,000 22%	24 - 2,164 - 140,480 368 143,036	107 156,634 68 5,817 3,761 - 253,782 640 264,068	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000 145,720 - 22%	(1,800) 11,726 20 - 700 720	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450 2,000 145,720	(1,800) 5,200 20 - 700 720	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000 151,389 4%	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220 -3%	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220
27 28 29 30 31 32 4 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079 TOTAL FIRE DEP	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS T 1% EXPENDITURES	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 141,203 7,285 153,711	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276 162,590	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801 185,939	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384 264,006	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000 145,000	21 156,547 24 - 2,164 - - 140,480 368	107 156,634 68 5,817 3,761 - 253,782 640	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000 145,720	(1,800) 11,726 20 700 720	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450 2,000	(1,800) 5,200 20 - 700 - - -	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000 151,389	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000
27 28 29 30 31 32 43 34 35 36 37 38 40 41 42 43 44 44 45 46 47 48 49	40-3450.4120 40-3500.4505 TOTAL FIRE DEP 40-4520.5013 40-4520.5021 40-4520.5025 40-4520.5041 40-4520.5062 40-4520.5079 TOTAL FIRE DEP	FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE BANK SERVICE CHARGES MEMBERSHIP AND DUES TELEPHONE/CABLE NON-CAPITAL TOOLS & EQUIPMEN' UNIFORMS INSURANCE MISCELLANEOUS T 1% EXPENDITURES % Increase/(Decrease) from Prior Y % NET INCOME	NUES 152,063 22 152,084 -8% NDITURES 46 4,400 778 - 141,203 7,285 153,711 8%	148,224 20 148,244 -3% 48 4,381 2,788 - - 154,097 1,276 162,590 6%	142,608 679 143,287 -3% 68 5,693 3,342 - 443 175,592 801 185,939 14%	143,385 1,134 144,519 1% 68 5,817 4,172 - - 252,565 1,384 264,006 42%	143,000 2,000 145,000 1% 50 6,000 3,500 - - 133,450 2,000 145,000 22%	24 - 2,164 - 140,480 368 143,036	107 156,634 68 5,817 3,761 - 253,782 640 264,068	156,526 200 156,726 9% 70 6,000 4,200 - - 133,450 2,000 145,720 - 22%	(1,800) 11,726 20 - 700 720	150,000 200 150,200 -4% 70 6,000 4,200 - - 133,450 2,000 145,720	(1,800) 5,200 20 - 700 720	150,000 200 150,200 70 5,000 4,200 1,000 3,000 136,119 2,000 151,389 4%	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220 -3%	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220	150,000 200 150,200 70 5,000 4,200 1,000 3,000 130,950 2,000 146,220

	V
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS
	NOTES
2	
	DISASTER RECOVERY FUND REVENUES
	GRANT INCOME
	MISCELLANEOUS
8	INTEREST INCOME
9	
10	
11	
	DISASTER RECOVERY FUND EXPENDITURES
	BANK SERVICE CHARGES
	STORM PREPARATION/CLEANUP Only if needed
	HURRICANE BUILDING COSTS
	PROFESSIONAL SERVICES MISCELLANEOUS -
18	WIISCELLANEOUS
19	
20	
21	
22	
23	
24	
25	
26	
27	
27 28	
29 30	
30	
31	FIRE DEPARTMENT 1% REVENUES
32	VFD 1% REBATE
33 34 35 36	INTEREST INCOME
34	
35	
	FIDE DEDARTMENT 40/ EVDENIDITUDES
	FIRE DEPARTMENT 1% EXPENDITURES
38	BANK SERVICE CHARGES MEMBERSHIP AND DUES
	TELEPHONE/CABLE
	NON-CAPITAL TOOLS & EQUIPMENT
	UNIFORMS CONTRACTOR OF THE PROPERTY OF THE PRO
43	INSURANCE
44	MISCELLANEOUS
45	
46	
47	
48	
49	
50	

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1	DRAFT #1		<u> </u>	<u> </u>	L	CITY	OF ISLE OF	PALMS ALL	OTHER FUN	NDS BUDGE	T T				-		-
		Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3	GL Number	Description						(555)	(12 MOS)								
51		FEDERAL & STATE NARCOTIC	S REVENU	ES													
	61-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	62-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL FED AND	STATE NARCOTICS REVENUES	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
56 57		% Increase/(Decrease) from Prior Y	-35%	-77%	-100%	#DIV/0!	-100%			-100%	•						
		FEDERAL & STATE MARCOTIC	C EVDENDI	TUDEC													
58	61 4220 5012	FEDERAL & STATE NARCOTIC															
	61-4320.5013 61-4320.5025	BANK SERVICE CHARGES NON-CAPITAL TOOLS & EQUIPMEN	46 -	2,164	-			<u>-</u> -		<u> </u>				<u> </u>	<u>-</u>		_
-	61-4320.5041	UNIFORMS	486	358	-	-	-	-	-		-			-	-	-	_
	61-4320.5079	MISCELLANEOUS	-	4,128	(751)	-	-	-	-	-	-	-	-	-	-	-	-
63	62-4320.5013	BANK SERVICE CHARGES	46	12	-	-	-	-	-	-	-	-	-	-	-	-	-
64	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	4,386	-	-	4,773	-	-	-	-	-	-	-	-
65	62-4320.5041	UNIFORMS	477	347	228	-	-	-	-	-	-	-	-	-	-	-	-
66	62-4320.5079	MISCELLANEOUS	-	3,091	(722)	-	-	-	-	-	-	-	-	-	-	-	-
67	TOTAL FED AND	STATE NARCOTICS EXPENSES	1,053	10,111	(1,244)	4,386	-	-	4,773	-	-	-	-	-	-	-	-
68		% Increase/(Decrease) from Prior Y	-91%	860%	-112%	-452%	-100%			-100%	•						
69																	
70	FED & STATE	NARCOTICS NET INC	(1,052)	(10,111)	1,244	(4,386)	-	-	(4,773)	-	-	-	-	-	-	-	-
71																	
72	ENDING FUN	D BALANCE	13,253	3,141	4,386	(0)	(0)			(0)		(0)		(0)	(0)	(0)	(0)
73																	
74																	
75		VICTIMS FUND REVENUES															
	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	10,549	9,640	9,259	5,153	3,970	5,510	8,046	5,125	1,155	5,125	1,155	5,125	5,125	5,125	5,125
	64-3500.4505	INTEREST	2	0	-	-	3	-	-		(3)		(3)		-	-	-
78	TOTAL VICTIMS	FUND REVENUES	10,551	9,640	9,259	5,153	3,973	5,510	8,046	5,125		5,125	1,152	5,125	5,125	5,125	5,125
79 00		% Increase/(Decrease) from Prior Y	-46%	-9%	-4%	-44%	-57%			-45%		0%					
81		VICTIMS FUND EXPENDITURI	ES										-				
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	67	371	-	8	200	326	-	200	-	200	-	200	200	200	200
\vdash	64-4420.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
	64-4420.5014	MEMBERSHIP AND DUES	60	-	50	25	50	5	25	50		50	-	50	50	50	50
	64-4420.5021	TELEPHONE/CABLE	660	507	577	495	800	260	616	800		2,600	1,800	1,600	1,600	1,600	1,600
	64-4420.5041 64-4420.5064	UNIFORMS EMPLOYEE TRAINING	373 1,532	489	1 067	- E12	1 000	-	- E12	1 000	-	1 000	-	1 000	1,000	1,000	1 000
	64-4420.5064	MISCELLANEOUS	1,532	489	1,067 -	513 3,314	1,000	375	513 3,314	1,000	-	1,000 2,000	2,000	1,000 2,000	2,000	2,000	1,000 2,000
89		FUND EXPENDITURES	2,738	1,383	1,694	4,355	2,050	965	4,468	2,050	<u> </u>	5,850	3,800	4,850	4,850	4,850	4,850
90		% Increase/(Decrease) from Prior Y	156%	-49%	22%	157%	21%		.,	21%		185%	2,220	.,	.,000	.,000	.,000
91	VICTINAC ELLER :							4 = 4 4	2 ==2				/a.c.c.		475	-	275
92	VICTIMS FUND N	NET INCOME BEFORE TRANSFERS	7,814	8,257	7,565	797	1,923	4,544	3,578	3,075	1,152	(725)	(2,648)	275	275	275	275
94	60-3900.4901	OPERATING TRANSFERS IN	-	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-
95	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	(14,000)	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
97	VICTIMS NET	INC AFTER TRANSFERS	(6,186)	(5,743)	20,486	797	(1,077)	4,544	3,578	75	1,152	(3,725)	(2,648)	(2,725)	(2,725)	(2,725)	(2,725)
98	TOTAL TALL		(0,100)	(3,743)	_0,700	7.5,7	(1,077)	7,577	3,370	,,	1,132	(3,723)	(2,073)	(2,723)	(2,723)	(2,723)	(2,723)
	ENDING FUN	D BALANCE	12 570	7,827	28,313	20 111	29 024			20 105		25 460		22.725	20.010	17 205	14 560
צב	LIADING FON	DALAITCE	13,570	7,027	20,313	29,111	28,034			29,185		25,460		22,735	20,010	17,285	14,560

	V	NAI
	V	CITY OF ISLE OF DALMS ALL OTHER FLINDS
1		CITY OF ISLE OF PALMS ALL OTHER FUNDS
		North
		NOTES
2		
-	FEDERAL & STATE NARCOTICS REVE	NUES
52	INTEREST	
53	SALE OF ASSETS	
54	INTEREST	
55		
56		
57		
58	FEDERAL & STATE NARCOTICS EXPEN	NDITURES
	BANK SERVICE CHARGES	The Narcotics Funds will be closed in FY19
	NON-CAPITAL TOOLS & EQUIPMENT	
	UNIFORMS	
	MISCELLANEOUS	
63	BANK SERVICE CHARGES	
64		
65	UNIFORMS	
66	MISCELLANEOUS	
67		
68		
69		
70		
71		
72		
73		
74		
-	VICTIMS FUND REVENUES	
	COURT ASSESSMENTS FOR VICTIMS	Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume 50% of FY19 actual for FY22 and full restoration to FY19 levels in FY23.
77	INTEREST	Charleston County has advised there will be no more distributions for 1120 and no distributions for 1121. Assume 50% of 1115 actual for 1122 and full restoration to 1115 levels in 1125.
78	INTEREST	
79		
	VICTIMS FUND EXPENDITURES	
	PRINT AND OFFICE SUPPLIES	
83	BANK SERVICE CHARGES	
84	MEMBERSHIP AND DUES	
85	TELEPHONE/CABLE	Add phone for 2nd officer
86 87	UNIFORMS	
	EMPLOYEE TRAINING	
88		
89		
90 91 92		
92		
94		
	OPERATING TRANSFERS OUT	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
95	OFFINALING INANSPERS OUT	Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
97		
98		
99		
22	2/02/01	40

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1	DRAFT #1					CITY	OF ISLE OF	PALMS ALL	OTHER FU	NDS BUDGE	Γ		· · · · · · · · · · · · · · · · · · ·				
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
100		_															
101		AISLE OF PALMS FUND REVE	NUES														
-	66-3500.4501	MISCELLANEOUS REVENUE	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
103		_											-				
104	TOTAL REVENUE	ES	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
105		% Increase/(Decrease) from Prior Y	-65%	248%	-100%												
106											-		-				
107		AISLE OF PALMS FUND EXPE											-				
$\overline{}$	66-4120.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
-	66-4120.5026 66-4120.5077	MAINT & SERVICE CONTRACTS PROGRAMS/SPONSORSHIPS	6,750 1,144	<u>-</u>	-	-	-	-	-	<u>-</u>	-	-	-	-	-	-	-
	66-4120.5085	CAPITAL OUTLAY	-	18,372				<u> </u>				<u> </u>				<u> </u>	
	TOTAL EXPENDI		7,940	18,388	_	_	_	<u>-</u>	_	_	_	<u>-</u>	_	_	_	_	_
113		% Increase/(Decrease) from Prior Y	278%	132%	-100%	#DIV/0!	-100%			-100%	ı						
114													-				
115	AISLE OF PAI	MS FUND NET INCOME	(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-	
116																	
117	ENDING FUN	ID BALANCE	14,938	0	0	0	0			0		0		0	0	0	0
118																	
119 120																	
121																	
122		RECREATION BUILDING FUN	D REVENUE	ES													
	68-3500.4501	MISCELLANEOUS REVENUE	14,870	13,580	16,145	13,474	15,000	5,887	5,887	7,000	(8,000)	15,000	-	15,000	15,000	15,000	15,000
124	68-3500.4505	INTEREST	7	2	380	1,318	1,000	110	630	630	(370)	630	(370)	630	630	630	630
	TOTAL RECREAT	ION FUND REVENUES	14,877	13,582	16,525	14,792	16,000	5,997	6,517	7,630	(8,370)	15,630	(370)	15,630	15,630	15,630	15,630
126		% Increase/(Decrease) from Prior Y	3%	-9%	22%	-10%	-3%			-54%	1	105%					
127																	
128		RECREATION BUILDING FUN															
-	68-4820.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-		-	-	-	-	-
	68-4820.5026 68-4820.5065	MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES	-	- 12,237	-	-	-	-	-	-	-	-	-	-	-	-	-
	68-4820.5085	CAPITAL OUTLAY	2,250	12,257	-	<u> </u>	<u> </u>	-		-	<u> </u>	-	<u> </u>	-	-	<u> </u>	<u> </u>
	68-4830.5092	SPECIAL ACTIVITIES	15,746	10,631	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
		ION FUND EXPENDITURES	18,041	22,885	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
135		% Increase/(Decrease) from Prior Y	102%	27%	-42%	-61%	13%			-62%		200%					
136													-				
	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000
138	DEC 51111 5111	O FLIND NET WOOD :-									-		-				
	REC BUILDIN	G FUND NET INCOME	(165)	(6,303)	6,287	12,624	4,000	3,880	(3,701)	2,630	(1,370)	3,630	(370)	3,630	3,630	3,630	3,630
140	ENDING TO	ID DALLANGE															
141	ENDING FUN	ID BALANCE	71,635	65,333	71,619	84,244	88,244			86,874		90,504		94,134	97,764	101,394	105,024

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

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1 DRAFT #1		•	•	•	CITY OF IS	LE OF PALIV	IS MARINA	ENTERPRI	SE FUND BU	JDGET	•	•		•		
2 GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	MARINA REVENUES											_				
6 90-3450.4111	GRANT INCOME	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
7 90-3500.4501	MISCELLANEOUS INCOME	15,792	(15,791)	-	-	-	-	_	-	-	-	-	_	-	-	-
8 90-3500.4505	INTEREST INCOME	3,433	8,993	15,102	9,262	13,500	621	4,251	5,000	(8,500)	5,000	(8,500)	5,000	5,000	5,000	5,000
9 90-3600.4610	MARINA STORE LEASE INCOME	74,292	76,064	77,840	75,105	79,965	40,803	70,219	79,965	0	79,965	-	81,564	83,196	84,859	86,557
10 90-3600.4620	MARINA OPERATIONS LEASE INCOM	167,408	169,929	173,766	137,556	179,852	107,796	133,612	179,852	-	183,449	3,597	187,118	190,860	194,678	198,571
11 90-3600.4630	MARINA RESTAURANT LEASE INCOM	145,737	147,041	142,332	54,117	-	-	9,000	-	-	91,667	91,667	100,000	107,000	114,140	121,423
12 90-3600.4660	MARINA WAVERUNNER LEASE INCO	21,906	22,119	22,548	23,082	23,929	5,805	15,480	5,805	(18,124)	-	(23,929)	-	-	-	-
13												-				
14	TOTAL REVENUES	428,567	408,355	431,588	299,122	297,246	155,025	232,561	270,622	(26,624)	360,081	62,835	373,682	386,056	398,677	411,551
15	% Increase/(Decrease) from Prior Y	8%	-5%	6%	-31%	-31%			-37%		33%		4%	3%	3%	3%
16																
17	MARINA GENERAL & ADMIN															
18 90-6120.5011	DEBT SERVICE - INTEREST	13,485	8,265	3,045	-	128,360	-	435	25,026	(103,334)	86,227	(42,133)	80,892	75,427	69,854	64,152
19 90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 90-6120.5022	WATER AND SEWER	360	360	360	384	400	192	402	400	- (24.002)	400	- (27.752)	400	400	400	400
21 90-6120.5026	MAINT & SERVICE CONTRACTS	3,168	11,730	7,233	13,935	54,003	20,206	14,976	30,000	(24,003)	26,251	(27,752)	26,251	26,251	26,251	26,251
22 90-6120.5061	ADVERTISING	-	1,808	-	-	-	-		-	-	-	-		-	-	-
23 90-6120.5065	PROFESSIONAL SERVICES	88,401	51,296	51,776	46,501	252,000	259,432	52,702	280,000	28,000	62,000	(190,000)	20,000	12,000	12,000	12,000
24 90-6120.5079	MISCELLANEOUS	-	-	-	-	-	-		-	- (00.007)	-	- (250.004)	-	-	-	-
25	SUBTOTAL	105,414	73,459	62,413	60,820	434,763	279,830	68,515	335,426	(99,337)	174,879	(259,884)	127,543	114,079	108,506	102,803
26 27	% Increase/(Decrease) from Prior Y	-21%	-30%	-15%	-3%	597%			437%		-48%		-27%	-11%	-5%	-5%
28	MARINA STORE															
29 90-6220.5022	WATER AND SEWER	300	300	300	300	300	300	300	300	-	300	-	300	300	300	300
30 90-6220.5026	MAINT & SERVICE CONTRACTS	6,343	2,340	-	-	-	-	-	-	-	-	-	-	-	-	-
31 90-6220.5030	DEPRECIATION	9,539	9,539	6,000	6,000	6,000	3,000	6,000	6,000	-	6,000		6,000	6,000	6,000	6,000
32 90-6220.5062	INSURANCE	2,228	2,426	-	688	1,000	-	183	1,000	-	600	(400)	612	624	637	637
33 90-6220.5065 34 90-6220.5079	PROFESSIONAL SERVICES	1,035	470	480	480	1,070	-	480	1,070	-	500	(570)	500	500	500	500
35	MISCELLANEOUS SUBTOTAL	19,446	15,075	6,780	- 7,468	- 8,370	3,300	6,963	8,370		7,400	(970)	7,412	7,424	7,437	7,437
36	% Increase/(Decrease) from Prior Y	-17%	-22%	-55%	10%	23%	3,300	0,503	23%		-12%	(370)	0%	-		7,437
37	70 mercuse/ (Decreuse/ from Frior F	-1770	-22/0	-3370	1070	23/0			23/0		-12/0		070	070	0,0	
38	MARINA OPERATIONS															
39 90-6420.5026	MAINT & SERVICE CONTRACTS			35,668	-	334,000	2,594	62,674	334,000	-	-	(334,000)	-	-	-	-
40 90-6420.5030	DEPRECIATION	84,809	94,648	121,820	122,628	236,820	60,910	121,820	236,820	-	236,820	-	236,820	236,820	236,820	236,820
41 90-6420.5061	ADVERTISING	4,401	4,385	4,800	-	5,000	7 260	4,800	5,000	-	5,000	-	5,000	5,000	5,000	5,000
42 90-6420.5062	INSURANCE PROFESSIONAL SERVICES	83,796	58,264	66,136	74,407	55,200	7,360	67,248	55,200	-	172,000	116,800	175,440	178,949	182,528	182,528
43 90-6420.5065	PROFESSIONAL SERVICES	1,000	1,600	-	-	-	-	-	-		-	-	-			-
44 90-6420.5079 45	MISCELLANEOUS SUBTOTAL	174,005	158,897	228,424	197,035	631,020	70,864	256,542	631,020	-	413,820	(217,200)	417,260	420,769	424,348	424,348
46	% Increase/(Decrease) from Prior Y	6%	-9%	44%	-14%	176%	70,004	230,342	176%	<u>-</u>	-34%	(217,200)	1%			424,340
47	/ increase/ (Decrease/ Holli Filor 1	0/0	-3/0	-14 /0	-14/0	1/0/0			1/0/0		-34/0		170	1/0	1/0	

	V	W
1		CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
		NOTES
2		
5	MARINA REVENUES	
6	GRANT INCOME	
7	MISCELLANEOUS INCOME	
8	INTEREST INCOME	
9	MARINA STORE LEASE INCOME	Forecast assumes 2% annual CPI adjustment, but no add'l rent . FY20 forecast includes a potential rent abatement of \$13,244 due to the UST replacement delay.
10	MARINA OPERATIONS LEASE INCOM	1 Forecast assumes 2% annual CPI adjustment, but no add'l rent. FY20 Forecast includes a potential rent abatement of \$30,388 for the cumulative impact of 130 ft of dock losses going back to 2018.
11		/ New lease payments begin August 2021. Assume additional rent (for gross revenues >\$5M) begin in FY24.
12	MARINA WAVERUNNER LEASE INCO	
13		
14		
15		
16		
17	MARINA GENERAL & ADMIN	IISTRATIVE
		Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.
-	BANK SERVICE CHARGES	
		Irrigation around sign
		Marina maintenance contingency. Calculated as .5% of insured boat ramp, bulkhead and dock value.
	ADVERTISING	
23		Legal fees (\$10k) & UST tank tests (\$2k). FY22 includes \$50k for permitting of future dredging project. Permits can take up to 2 years to secure. FY23 includes \$8k for tenant financial statement review/agreed upon procedures (AUPs)
24	MISCELLANEOUS	
25		
26		
27		
28	MARINA STORE	
	WATER AND SEWER	Annual fireline charge
_	MAINT & SERVICE CONTRACTS	
	DEPRECIATION	
		Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.
		DHEC underground storage tank fees
	MISCELLANEOUS	
35		
36		
37		
38	MARINA OPERATIONS	
		\$334,000 for bulkhead recoating in FY21 (from bond proceeds).
		Includes depreciation on new docks starting in FY21.
	ADVERTISING	
		Includes property and liability for the ramp & bulkhead (\$21k), very rough estimate of cost of coverage on new docks (\$150k) and underground storage tank insurance on (2) fuel tanks (\$1k). Assume 2% annual increase during forecast period.
	PROFESSIONAL SERVICES	, , , , , , , , , , , , , , , , , , ,
	MISCELLANEOUS	
45		
46		
47		

А	В	G	Н	I	J	K	L	М	N	0	Р	Q	R	S	Т	U
1 DRAFT #1				1	CITY OF I	SLE OF PALM	1S MARINA	ENTERPRI	SE FUND BU	IDGET	•					
		ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
2 GL Number	Description						(01003)	(12 MOS)		TTZI BODGET						
48	MARINA RESTAURANT															
49 90-6520.5026	MAINT & SERVICE CONTRACTS	14,586	350	440	5,843	-	-	440	-	-	-	-	-	-	-	-
50 90-6520.5030	DEPRECIATION	5,858	5,250	5,250	5,250	5,250	2,625	5,250	5,250	-	5,250	-	5,250	5,250	5,250	5,250
51 90-6520.5062	INSURANCE	-	13,845	15,003	26,751	18,400	-	15,003	18,400	-	25,500	7,100	26,010	26,530	27,061	27,061
52 90-6520.5065	PROFESSIONAL SERVICES	35	175	200	200	200	-	200	200	-	200	-	200	200	200	200
53 90-6520.5079	MISCELLANEOUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	SUBTOTAL	20,479	19,620	20,893	38,044	23,850	2,625	20,893	23,850	-	30,950	7,100	31,460	31,980	32,511	32,511
55	% Increase/(Decrease) from Prior Y	208%	-4%	6%	82%	14%			14%		30%		2%	2%	2%	
56																
57	MARINA WATERSPORTS															
58 90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	-
59 90-6820.5030	DEPRECIATION	23,576	23,576	-	-	-	-	-	-	-	-	-	-	-	-	-
60 90-6820.5062	INSURANCE	_	-	-	-	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
61	SUBTOTAL	23,576	23,576	-	9,500	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
62	% Increase/(Decrease) from Prior Y	-21%		-100%	#DIV/0!								2%	2%	2%	
63																
64	TOTAL MARINA EXPENSES	342,920	290,628	318,510	312,867	1,105,203	356,620	360,112	998,666	(106,537)	638,049	(467,154)	594,895	585,696	584,474	578,772
65	% Increase/(Decrease) from Prior Y	-4%	-15%	10%	-2%	247%			214%		-36%		-7%	-2%	0%	-1%
66																
67 NET INCOME	E BEFORE TRANSFERS	85,647	117,728	113,078	(13,745)	(807,957)	(201,595)	(127,550)	(728,044)	79,913	(277,968)	529,989	(221,213)	(199,640)	(185,797)	(167,221)
68																
69	TRANSFERS						'			<u> </u>	'					
70 90-3900.4901	OPERATING TRANSFERS IN	282,425	436,176	417,913	53,454	216,450	_	53,454	216,450	_	449,920	233,470	300,419	300,104	300,391	299,864
71				,626	55,151			30,101			,	-	555,125	550,251		
72 NET INCOME	E AFTER TRANSFERS	368,072	553,904	530,991	39,709	(591,507)	(201,595)	(74,097)	(511,594)	79,913	171,952	763,459	79,206	100,464	114,594	132,643
73	L AI TER TRANSPERS	308,072	333,304	330,331	33,703	(331,307)	(201,333)	(74,037)	(311,334)	73,313	171,332	703,433	73,200	100,404	114,554	132,043
74 ENDING NET	POSITION	5,545,868	6,099,772	6,630,764	6,670,473	6,078,966			6,158,879		6,330,830		6,410,036	6,510,500	6,625,093	6,757,736
75 ENDING CAS	SH BALANCE	685,611	749,097	594,738	594,739				133,867		156,889		231,165	321,698	420,362	532,075
70	T DALAIGE	003,011	743,037	334,730	334,733				133,007		130,003		231,103	321,030	420,302	332,073
77	Source of Transfer In	SAtax (\$237k)	State Atax			SAtax (\$229k)			SAtax (\$229k)		State Atax		State Atax	State Atax	State Atax	State Atax
78 73 80		Htax (\$45k)				Htax (\$207k)			Htax (\$207k)							
80	CASH BALANCE	685,611	749,096													
81	ESTIMATE FUTURE CASH BALANCE	-	1 10,000													
	BEGINNING CASH								594,738		133,867		156,889	231,165	321,698	420,362
82 83	ADD NET INCOME								(728,044)		(277,968)		(221,213)	(199,640)	(185,797)	
84	ADD TRANSFERS IN								216,450		449,920		300,419	300,104	300,391	299,864
85	ADD NON-CASH DEPRECIATION	1							248,070		248,070		248,070	248,070	248,070	248,070
86	ADD DEBT PROCEEDS								4,300,000		-		, -	, -	, -	
87	LESS CAPITAL ADDITIONS NOT II	N EXPENSE (CR	EATE PUBLIC DO	оск)					(107,347)		(150,000)					
88	LESS CAPITAL ADDS NOT IN EXP	•			PT 1)				(4,390,000)		-		-	-	-	-
89	LESS BOND PRINCIPAL PAYMEN	•							,		(247,000)		(253,000)	(258,000)	(264,000)	(269,000)
90	ENDING CASH								133,867		156,889		231,165	321,698	420,362	532,075
91													-	-		
92																

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1	·	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET
		GITT OF 1012 OF TALING WARMAN ENGLISHED BODGE.
		NOTES
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<u>3</u>	MARINA RESTAURANT	
	MAINT & SERVICE CONTRACTS	FY22 includes \$20k to rehab the employee parking lot
	DEPRECIATION	1 122 minutes \$20k to rends the employee parking for
	NSURANCE	Portion of dock insurance attributable to restaurant docks. Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.
52 I	PROFESSIONAL SERVICES	Backflow test
	MISCELLANEOUS	
54		
55		
56	AA DINIA WATERCOORTS	
	MARINA WATERSPORTS	
	MAINT & SERVICE CONTRACTS DEPRECIATION	
	NSURANCE	Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.
61		
62 63		
64		
65		
66		
67		
68		
	TRANSFERS	
	OPERATING TRANSFERS IN	Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments and \$50,000 for maintenance. FY22 includes 50% (\$75,000) for personnel restructuring in the Fire Dept
71		
72 73		
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	A	В	C	D	E	F	G	H	I	L	N	0
1	City of Isle of Palms											
	FY22 Capital and Special Projects > \$5000 AND De	ebt Service	Pla	an - Spre	ad by Fund	ding Soເ	irce					
3	DRAFT #1											
4						Pi	roposed Fur	nding Source	e			
5		FY22		0	Opuital	Marri Ass	11	04-4- 4	Beach Maint/	Aisle of	Manina	Total
6		Department		General	Capital		Hospitality Tax		Restoration/	Palms Fund/Rec	Marina	Budget All
7		Requests		Fund	Projects	Tax	ıax	Tax	Preservation	Build Fund	Fund	Funds
8			-									
9	General Government											
10												
11	Capital Purchases											
	Audio Visual (AV) improvements for Council Chamber	65,000			65,000							65,000
13	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000			453,000							453,000
14	FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000			267,000							267,000
15		785,000		-	785,000	-	-	-	-	-	-	785,000
16												
17	Facilities Maintenance											
18	Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building	12,163			12,163							12,163
19												
20		12,163		-	12,163	-	-	-	-	-	-	12,163
21												
22												
23												
24		797,163		-	797,163	-	-	-	-	-	-	797,163
25 26												
26												

City of Isle of Palms FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source FY22 Capital and Special Projects Fy22 Capital and Special Projects Fy22 Capital Spanning Source Fy22 Capital Spanning Spanning Source Fy22 Capital Spanning Sp													
Pry22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source		A	В	C	D	E	F	G	Н	I	L	N	0
Second Part #1 Proposed Funding Source FY22 General Punding Source FY22 General Fund Projects Fund Projects Fund	1	City of Isle of Palms											
FY22 Department Requests Fy26 Capital Projects Tax Fy27 Police Department Replace (3) patrol SUVS Preservation Preser	2	FY22 Capital and Special Projects > \$5000 AND De	ebt Service	Pla	n - Spre	ad by Fund	ling Sou	rce					
FY22 Department Requests Pund Projects Pund	3	DRAFT #1											
Section Capital Fund Projects Capital Fund Capital Fund Capital Fund Projects Capital Fund Capital Fund Capital Fund Projects Capital Fund Capital Fund Capital Fund Capital Fund Projects Capital Fund C	4						Pr	oposed Fun	ding Source	9			
Department Requests Fund Projects Tax Tax Tax Tax Proservation Fund Fund Funds	5		FY22		Conorol	Conital	Muni Ass	l la amitalitu	State Ace	Beach Maint/		Marina	Total
Requests	6		Department			•				Restoration/			Budget All
Replace Capital Purchases 123,000 123,	7		Requests		runa	Projects	ıax	Iax	ıax	Preservation		runa	Funds
28 29 29 29 20 20 20 20 20	8												
Capital Purchases 123,000 123,	27	Police Department											
30 Replace (3) patrol SUVs 123,000 141,000 82,000 123,000 17,000 100,000 1	28	<u>.</u>											
31 Replace (1) low speed vehicle (LSV) for parking mgt 17,000 17,000 17,000 100,000	29	Capital Purchases											
Two License Plate Reader (LPRs) for mobile parking enforcement 100,000 Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000	30	Replace (3) patrol SUVs	123,000			41,000			82,000				123,000
Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000 50,000 50,000 149,000 290,000 Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000 50,000 149,000 290,000 Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000 50,000 149,000 290,000 Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000 50,000 149,000 290,000 Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased) 50,000 50,000 149,000 290,000 45,229 A5,229 A5,22			· · · · · · · · · · · · · · · · · · ·						,				17,000
33 is rented not purchased) 50,000 50,00	32		100,000				50,000		50,000				100,000
34													
36	33	is rented not purchased)	50,000					50,000					50,000
36	34												-
Sec Facilities Maintenance Facilities Ma	35		290,000		-	41,000	50,000	50,000	149,000	-	-	-	290,000
Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. 45,229													
calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. 45,229 38 No provision for PSB in FY21 since repair will be in progress. 45,229 40 - 41 - 42 Grand Total Police Department 335,229 45,229 - 45,229 - 45,229 - - - 45,229 - - - 45,229 - - - 45,229 - - - - - 45,229 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	37												
38 No provision for PSB in FY21 since repair will be in progress. 45,229 - 45,229 - - - - 45,229 40 41 -			45.000			4= 000							45.000
39			45,229			45,229							45,229
40 41 42 Grand Total Police Department 335,229 - 86,229 50,000 50,000 149,000 - - - 335,229		TNO provision for PSB in FY21 since repair will be in progress.	45.000			45.000							45.000
41 42 Grand Total Police Department 335,229 - 86,229 50,000 50,000 149,000 335,229			45,229		-	45,229	-	-	-	-	-	-	45,229
42 Grand Total Police Department 335,229 - 86,229 50,000 50,000 149,000 335,229													
		Crand Total Police Department	225 220			06 220	E0 000	E0 000	140,000				225 220
$\lfloor \Lambda 2 \rfloor$	43	Grand Total Police Department	335,229		-	86,229	50,000	50,000	149,000	-	-	-	335,229
44													
45													

	В	С	D	Е	F	G	ш	1	1	N	0
A City of Jole of Polyne	Ь		D	<u> </u>	Г	G	Н	ı	L	IN	0
1 City of Isle of Palms											
2 FY22 Capital and Special Projects > \$5000 AND D	ebt Service	Pla	ın - Sprea	ad by Fund	ding Sou	rce					
3 DRAFT #1			_								
4					Pr	oposed Fun	ding Source	9			
5	FY22	Ιſ	General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6	Department		Fund	Projects	Tax	Тах	Tax	Restoration/	Palms Fund/Rec	Fund	Budget All
7	Requests		Fullu	Projects	Iax	Tax	Iax	Preservation	Build Fund	Fullu	Funds
8											
46 Fire Department											
47											
48 Capital Purchases											
49 Replace pumper engine purchased in 2003	525,000			175,000	175,000		175,000				525,000
50 Replace 2010 Ford F-150	42,000				42,000		-				42,000
51 Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000						42,000				42,000
52 Replace (1) personal watercraft	14,000					14,000					14,000
53 Replace (1) utility vehicle (ATV) for beach patrol, add ambulatory pkg	25,000						25,000				25,000
54 Battery operated combination extrication tool for Station 2	15,000					15,000					15,000
55 Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500			10,500							10,500
Replace light tower on Engine 1001 (Station 1 pumper)	16,500			16,500							16,500
Repl 24 SCBA (self contained breathing apparatus)											
Funds have been saved in previous years for this purchase Final cost will be offset	290,000			96,667	96,667		96,667				290,000
57 by trade-in of existing SCBAs. 15 Yr life.58 Replace HVAC units (only with failure)	20,000			20,000							20,000
59 Replace HVAC utilis (only with failure)	20,000			318,667	313,667	29,000	338,667				20,000
60	1,000,000		-	310,007	313,007	29,000	330,007	-	-	-	1,000,000
61 Facilities Maintenance											
Building maintenance contingency to proactively address issues as needed -											
calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split	94,305			94,305							94,305
62 50/50 Police/Fire. Fire Sta 2 ONLY in FY21	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
63											
64	94,305		-	94,305	-	-	-	-	-	-	94,305
65				-							
66											
67 Grand Total Fire Department	1,094,305		-	412,972	313,667	29,000	338,667	-	-	-	1,094,305
68											
69											
70											

	A	В	TCT	D	Е	F	G	Н	I	L	N	0
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND De	bt Service	Pla	ın - Sprea	ad by Fund	ding Sou	ırce					
3	DRAFT #1			_	y							
4						Pi	roposed Fun	ding Source)			
5 6 7		FY22 Department Requests		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Aisle of Palms Fund/Rec Build Fund	Marina Fund	Total Budget All Funds
8		•										
71	Public Works Department											
72												
73	Capital Purchases											
74	Replace z-track mower for rights of way	15,000						15,000				15,000
75	Underground of electric lines, 14th Ave, 50% of \$80,000	40,000			20,000	20,000						40,000
76		55,000		-	20,000	20,000	-	15,000	-	-	-	55,000
77												
78												
79	Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value.	12,607			12,607							12,607
80		12,607		_	12,607	_	_	_	-	_	_	12,607
81		,			,							, = -
82	Drainage											
83	General drainage contingency for small projects	100,000			100,000							100,000
84	Develop Comprehensive Drainage Plan	250,000				250,000						250,000
85	Provison for future drainage projects identified by the Comp Drainage Plan	-			-	-						-
86	Repeat drainage work based on 3-year maintenance rotation	195,804				195,804						195,804
87	Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,462,000			2,462,000							2,462,000
88												
89		3,007,804		-	2,562,000	445,804	-	-	-	-	-	3,007,804
90												
91												
92	Grand Total Public Works Department	3,075,411		-	2,594,607	465,804	-	15,000	-	-	-	3,075,411
93												

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1 City of Isle of Palms	Ь	101	D	<u> </u>	I I	G	11		L	IN	1 0
		DI-	0		-I! O						
2 FY22 Capital and Special Projects > \$5000 AND De	ept Service	Pla	an - Sprea	ad by Fun	aing Sou	rce					
3 DRAFT #1					Dr	onosod Eur	nding Source	<u> </u>			
5	FY22	1 6				•			Aisle of		Total
6	Department		General	Capital	Muni Acc		State Acc	Beach Maint/ Restoration/	Palms	Marina	Budget All
7	Requests		Fund	Projects	Tax	Tax	Tax	Preservation	Fund/Rec Build Fund	Fund	Funds
8	•										
94 Building Department											
95											
96 Capital Outlay											
98 Facilities Maintenance											
Building maintenance contingency to proactively address issues as needed -											
calculated as 1% of City Hall building insured value. Split 50/50 Gen	12,163			12,163							12,163
99 Govt/Building 100											
101 Grand Total Building Department	12,163		-	12,163	-	-	_	_	_	_	12,163
102	,			,							,
104 Recreation Department											
105											
106 Capital Outlay											
107 Add/Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000
108 Replace HVAC as needed (approx 15 total units)	16,000			16,000							16,000
109 Replace Floor Scrubber (new model better for sanitizing)	8,000			8,000							8,000
110 Upgrade AV system for livestreaming	20,000			20,000							20,000
Construct platform and install old PSB generator at Rec Center (more info on cost to come)	20,000			20,000							20,000
Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$6k PARD grant)	15,000			15,000							15,000
113 Install commercial grade timers for tennis/outdoor basketball courts	6,000			6,000							6,000
114	95,000		-	85,000	-	-	10,000	-	-	-	95,000
115 Facilities Maintenance	·			,							
1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.	33,857			33,857							33,857
117 Subtotal Facilities Maintenance	33,857		-	33,857	-	-	-	-	-	-	33,857
118											
119 Grand Total Recreation Department	128,857		-	118,857	-	-	10,000	-	-	-	128,857

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1	City of Isle of Palms											
	FY22 Capital and Special Projects > \$5000 AND De	ebt Servic	e Pla	an - Spre	ad bv Fun	dina Sou	irce					
3	DRAFT #1					J						
4						Pi	oposed Fur	nding Source)			
5		FY22	7						Beach Maint/	Aisle of		Total
6		Department		General	Capital	Muni Acc		State Acc	Restoration/	Palms	Marina	Budget All
7		Requests		Fund	Projects	Tax	Tax	Tax	Preservation	Fund/Rec Build Fund	Fund	Funds
8		rtoquooto								Bulla I alla		
120												
121												
122												
123	Beaches and Front Beach Business District, inclu	dina Publi	c Re	estrooms	s. Parking	Meters a	nd Parki	na Lots				
124					,							
125	<u>Capital Purchases</u>											
126	Replace/repair/add dune walkovers (approx 57 accesses)	250,000)						250,000			250,000
127		70,000)					70,000				70,000
128		320,000)	-	-	-	-	70,000	250,000	-	-	320,000
129												
130	Facilities Maintenance											
	Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26	45,000	0					45,000				45,000
132												
133												
	Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns											
134	that section of Ocean Blvd.	75,000)			25,000	25,000	25,000				75,000
135												
137	Grand Total Front Beach	440,000)	-	-	25,000	25,000	140,000	250,000	-	-	440,000
138									·			
139												

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	A A	В	C	D	E	F	G	Н	l	L	N	0
	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND D	ebt Service	Pla	an - Sprea	ad by Fun	ding Sou	rce					
	DRAFT #1			•								
4					1	Pr	oposed Fun	ding Source	9	1		
5		FY22	1 ľ	0	Operitor.	Marri A a a	11	04-4- 4	Beach Maint/	Aisle of	Manina	Total
6		Department		General	Capital	Muni Acc			Restoration/	Palms Fund/Rec	Marina	Budget All
7		Requests		Fund	Projects	Tax	Tax	Tax	Preservation	Build Fund	Fund	Funds
8												
140	Breach Inlet Boat Ramp											
142		-				-						-
143	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
144	Provision for future drainage projs identified by Com	p Drainage Plan										
145 140	Beach Restoration and Monitoring											
	Update Beach Management Plan	20,000							40,000			40,000
	Feasibility Study - Breach Inlet Project	30,000							35,000			35,000
149	Required post project monitoring (years 2-5 per CSE contract)	-							-			_
150	Ongoing monitoring of shoreline	60,000							35,000			35,000
151												
153	Grand Total Beach Maintenance	110,000		-	-	-	-	-	110,000	-	-	110,000
454												
154 155 150	Isle of Palms Marina											
	<u>Capital Purchases</u>											
	Convert watersports dock area to public dock & green space	150,000						150,000				150,000
159												
160		150,000	-	-	-	-	-	150,000	-	-	-	150,000
161												
162	Facilities Maintenance											
400	Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.	26,251									26,251	26,251
163	Calculated as .576 of moured boat ramp, bulknead and dock value.	, -									•	,
164 165 166		00.054	-								00.054	20.054
105		26,251	+ +	-	-	-	-	-		-	26,251	26,251
166												
	Grand Total Marina	176,251	-	_			-	150,000			26,251	176,251
	Granu Total Warina	170,251	+ +	-	-	-	-	150,000	-	-	20,231	170,231
169 170												
170												

	A	В	С	D	E	F	G	Н	I	L	N	0
1	City of Isle of Palms											
	FY22 Capital and Special Projects > \$5000 AND De	ht Service	PI	an - Snrea	d by Fund	dina Sou	rca					
3	DRAFT #1	SDL OCI VICE		an - Opica	a by i aire							
4						Pr	onosed Fun	ding Source				
5		FY22	1				-	_		Aisle of		Total
6		Department		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/ Restoration/	Palms	Marina	Budget All
7		Requests		Fund	Projects	Tax	Tax	Tax	Preservation	Fund/Rec	Fund	Funds
8		Requests								Build Fund		1 dilas
171	Bonded Debt Service- Principal & Interest											
172	-											
	2003 Rec Expansion GO Bond - principal	210,000		126,000		84,000						210,000
	2003 Rec Expansion GO Bond - interest	7,056		4,234		2,822						7,056
	2006 Fire Station #2 GO Bond - principal	225,000		90,000			135,000					225,000
	2006 Fire Station #2 GO Bond - interest	23,594		9,438			14,156					23,594
	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
	2008 Public Safety Building GO Bond - interest	116,955		116,955								116,955
	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	79,502						79,502				79,502
	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	12,413						12,413				12,413
	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	208,000		208,000								208,000
	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	55,626		55,626								55,626
	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	247,000						185,250			61,750	247,000
	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	86,227						64,670			21,557	86,227
185												
	Debt Totals by Year	1,646,373		985,253	-	86,822	149,156	341,835	-	-	83,307	1,646,373
187				60%	0%	5%	9%	21%	0%	0%	5%	1
188												
189												
	SUMMARY BY CATEGORY											
191	Total Capital Items	2,695,000		_	1,249,667	383,667	79,000	732,667	250,000	_		2,695,000
	Total Facility Maintenance	281,575		_	210,324	-	-	45,000	200,000	_	26,251	281,575
	Total Drainage	3,007,804		_	2,562,000	445,804	_		-	-	-	3,007,804
	Total Beach Maintenance	110,000		_	-	-	_	-	110,000	_		110,000
	Total Assignments of Fund Balance for Future Projects	75,000		_		25,000	25,000	25,000	-	_		75,000
	Total Bond and Loan Payments	1,646,373		985,253		86,822	149,156	341,835		_	83,307	1,646,373
198		7,815,752		985,253	4,021,990	941,293	253,156	1,144,502	360,000	-	109,558	7,815,752
199				13%	51%	12%	3%	15%	5%	0%	1%	1

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2		Expenditures for assets or projects > \$5000 **Ex				•		n oneratir	na hudaet	c**			
		• • • • • • • • • • • • • • • • • • • •	penaitare	3 10	τος triair ψ	5,000 are	iiiciaa c a i	ii operatii	ig budget	3			
3	DRAF	- 1 #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet		F 1 Z Z		F123	F124	F123	F120	F121	F120	F129	F130	гізі
7													
8													
9		General Government											
10													
11		Audio Visual (AV) improvements for Council Chamber	65,000								30,000		
12		City Hall parking lot fence replacement				18,000							
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall				15,000							
15		New telephone system					30,000						
16		Replace City Hall generator (evaluate in FY30)											
17		Court software replacement						30,000					
18		Replace HVAC units			16,000					18,000			
19		Replace message boards at Connector and Breach Inlet					25,000						
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000										
21		FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000										
22		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave								75,000			
23													
24		Subtotal Capital	785,000		16,000	33,000	55,000	30,000	-	93,000	30,000	-	-
25													
26		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed -											
		calculated as 1% of City Hall building insured value. Split 50/50 Gen	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
27		Govt/Building. Increase to 2% starting in FY27											
28 29		A. L. C. L. F. J. W. L. M. J. C.	40.400		40.400	10.400	10.100	40.400	04.000	04.000	04.000	04.000	04.000
30		Subtotal Facilities Maintenance	12,163	-	12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
31													
32		Grand Total General Government	707 462		20 462	AE 462	67.462	40 462	24 220	117,326	E4 226	24 226	24 200
33		Grand Total General Government	797,163		28,163	45,163	67,163	42,163	24,326	117,326	54,326	24,326	24,326

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1	, ,		_		10-Year C	apital Plai			·			_	
-		Expenditures for assets or projects > \$5000 **Ex				-		n operatii	na hudaet	c**			
		• •	penaitai	CO I	css than ψ	5,000 are	iiiciuu c u i	ii operatii	ig buuget	3			
	DRAF	1 #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
8													
		Dalias Danautusant											
34		Police Department											
35 36		Death were the second as well as his large and OUN to be Other and the	- 111	- 41-			- 14/ 11/-	-11	-1'				
36	19	Past practice was to replace patrol vehicles and SUVs in the 6th year - this		es tna					ctice as time go	pes by.	122.000	122.000	122.000
38		Replace patrol SUVs Replace patrol F150 pickup trucks	123,000		123,000	126,000	126,000	84,000	86,000	88,000	132,000	132,000	132,000
39		Replace beach services 4WD pickup 2012 Chevy Colorado							80,000	38,000			
40		Replace ACO 4WD Pickup Truck							38,000	30,000			
41		Replace Pickup Truck for parking management						36,000	00,000				
42		Replace beach services utility 4x4 UTV adding a plow attachment					18,000	00,000	_		19,000		
43		Add beach services utility 4x4 UTV using grant funds					18,000				19,000		
44		Replace 2 low speed vehicles (LSVs) for parking mgt (reduced from 4)	17,000		17,000	-	10,000	18,000	18,000	-	-	19,000	19,000
45		Replace Front Beach surveillance system	,		35,000		-	,	,			,	,
46		Replace recording equipment (tie in with outside surveillance sys)			30,000			-					
47		Replace computer server (3-year replacement) w/ backup sys			17,000	17,000		18,000	18,000			20,000	20,000
48		Replace PD radios (in-car & walkies) purch FY19								250,000			
49		Replace speed radar & trailer					13,000						
50		Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased)	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
51		Replace 7 traffic counters located at Connector & Breach Inlet			22,000								
52		Two License Plate Reader (LPRs) for mobile parking enforcement	100,000						100,000				
53		Replace HVAC units						30,000					40,000
54		Records Management System (Lawtrac)											
55		Repl mobile digital billboard purchased with grant funds in FY21 (repl \sim FY	'32)										
56							_	_	_		_		
57	30	Subtotal Capital	290,000		294,000	193,000	225,000	236,000	310,000	426,000	220,000	221,000	261,000
58													
59		Facilities Maintenance											
60		Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision during PSB repair project. Incr to 2% in FY27	45,229		45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
61		Subtotal Facilities Maintenance	45,229		45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458
62													
63	30	Grand Total Police Department	335,229		339,229	238,229	270,229	281,229	400,458	516,458	310,458	311,458	351,458
64													

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1			sle of Palr		-Year C	apital Plai	n		•				
		,				•		in anarati	na hudaat	^* *			
2		Expenditures for assets or projects > \$5000 **Ex	penditure	:5 IES	S IIIaii Þ	5,000 are	included	iii operatii	ng budget	5			
3	DRAF	T #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet				20		1 120	1 120		1 120	1 120	1 100	
7													
8													
65 66		Fire Department											
66		Past practice was to replace pickup trucks in the 6th year - this budget mov	es that replac	ement r	otation to 7	years. We will	l evaluate this p	oractice as time	e goes by.				
68	1	Repl Pumper Truck purch 5/20/03 (incls \$51k trade-in of old Ladder Trk)	525,000										
69	1	Replace E-1 Pumper Truck purchased 7/17/09							715,000				
70	1	Replace Rescue Truck purchased in FY16											500,000
71	1	Replace 95' Ladder Truck refurbished in FY21 (~2036)											
72	1	Replace 75' Ladder Truck purchased in FY20 (~2035)											
73	1	Replace 2010 Ford F-150	42,000								46,000		
74	1	Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000		-						46,000	-	
75 76	1	Replace 2014 Ford F-150			42,000	42,000							
77	1	Replace 2016 Ford F-150 Replace 2019 Ford F-150				42,000			45,000				
78	1	2 Mobile radio repeaters (one per ladder truck)			34,000				45,000				
79		One Thermal imaging camera (we have 4) in future repl all at once			54,000			60,000					70,000
80		Replace radios (in-car & walkies)						33,333		250,000			
81		Porta-Count machine for SCBA mask fit testing (only with failure)				10,000				,			
82	1	Replace 10' rubber boat purchased in FY18 and motor				,		30,000					
83	2	Replace personal watercraft (3 year rotation)	14,000			15,000	15,000		16,000	16,000		17,000	17,000
84	1	Replace Avon rubber boat and motor purch in FY19							25,000				
85	1	Replace 1995 aluminum boat and motor								35,000			
86		Replace fire pump for boat and marina fires			18,000								
87	1	Replace rescue boat			65,000			7.000			0.000		
88 89		RAD-57 medical monitor for carbon monoxide & oxygen			6,000			7,000		10.000	8,000		
		Cutters, spreader, hose and pump for "jaws of life" equip Two Ram extrication devices								10,000			
90		Battery operated combination extrication tool for Sta2	15,000							10,000	20,000		
92		New airbags and hoses for vehicle accident extrications	10,000				10,000				20,000		12,000
93	3	Repl all terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1	25,000		19,000	20,000	26,000	20,000	21,000	27,000	21,000	22,000	28,000
94		Two (2) portable hydrants to be mounted on ladder trucks	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,000	-,	-,	,	,	,	,	
95		Two (2) portable deck guns to be mounted on pumper trucks				10,000							
96		Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500									12,000	
97		Replace light tower on Eng 1001 (Sta1 pumper)	16,500										
		Repl 24 SCBA (self contained breathing apparatus)											
98		(Deferred to FY22-Funds have been saved in previous years for this purchase) Final cost will be offset by trade-in of existing SCBAs. 15 Yr life.	290,000										
99		Replace HVAC units (2 Stations)	20,000			30,000		30,000		30,000		30,000	
101		Subtotal Capital	1,000,000		184,000	132,000	51,000	147,000	822,000	378,000	141,000	81,000	627,000
103		Facilities Maintenance				•		·	,	•	•	,	
103		Building maintenance Building maintenance contingency to proactively address issues as needed - calculated											
104		as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
105		Subtotal Facilities Maintenance	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
107	19	Grand Total Fire Department	1,094,305		278,305	226,305	145,305	241,305	1,010,610	566,610	329,610	269,610	815,610

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1		City of I	sle of Pal		10-Year C	apital Plai	<u> </u>	•	,				
		Expenditures for assets or projects > \$5000 **Ex				-		in oporatir	a budgat	C**			
2			penditur	59 I	ess man ¢	5,000 are	IIICIUUEU	iii operatii	ig buuget	3			
	DRAF	1 #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet		1 122		1125	1124	1 120	1 120		1 120	1 123	1 100	1101
7													
8													
108		Public Works Department											
109		•											
110 111	1	1998 Mack (PW14) (currently used for miscellaneous work, will not be	<u>e replaced wi</u>	<u>nen i</u>									
112		Replace 2006 Mack w/ 20yd Packer (PW2)			170,000			255,000					
113		Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22) Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)						255,000		270,000			
114		Replace 2009 Mack w/ 31yd Loadinaster Packer (PW24) Replace 2014 Mack w/ 30yd Packer (PW26)								270,000		280,000	
115		Replace 2014 Mack w/ 30yd Packer (PW26) Replace 2016 Mack w/ 30yd Packer (PW16)										200,000	280,000
116		Replace 2016 Mack w/ 30yd Packer (<i>PW16</i>) Replace 2018 Mack w/ 30yd Packer (<i>PW28</i>) (~ FY33)											200,000
117		Replace 2016 Mack w/ 30yd Facker (FW20) (11133)				158,000							
119			-1t- b-f		- : \	100,000							
120		2002 Mack Flatbed (PW 18) (keep as spare to help with yard debris, re-ev	aluate before	repia	acing)								
121		Replace 2003 Mack Flatbed (PW 21) (~ FY36)											
122		Replace 2018 Mack Flatbed (PW 27) (~ FY33)			35,000							38,000	
123		Replace 2012 F150 4x4 Replace 2014 F150 4x4			33,000	35,000						36,000	39,000
124		Replace 2014 F 150 4x4 Replace 2016 Ford F350 4x4 with hopper				33,000	48,000						39,000
125		Replace 2017 Ford F350 4x4 with hopper					40,000	37,000					
126		Replace 2017 Ford F230 with hopper Replace 2019 Dodge Ram 1500 4x4						37,000	37,000				
127		Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed							37,000	37,000			
128		Radio Replacements - replace w/ failure using old PD/FD radios								37,000			
128 129		Replace four 4-in flood water pumps as needed				20,000							
130		Replace z-track mower for rights of way	15,000			20,000			20,000				
131		Replace Skid Steer purchased in FY16	10,000			_	60,000		20,000				
132		Replace Fuel management system purchased in FY12				_	40,000						
133		Repl front beach trash compactor purchased in FY15					,		60,000				
134		Undergrounding of electric lines, IOP Marina, 50% of \$250,000				125,000			, , , , , ,				
135		Undergrounding of electric lines, 21st Ave, 50% of \$60,000			30,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
136		Underground of electric lines, 14th Ave, 50% of \$80,000	40,000		,								
139	17		55,000		235,000	338,000	148,000	292,000	117,000	307,000	-	318,000	319,000
140			,		_30,000	,	,		,	,		2.0,000	
141		Facilities Maintenance											
		Building maintenance contingency - per PWD Director, the major components of the Hill	10 607		10 607	10 607	10 607	10 607	25.245	2F 24F	2F 24F	25 245	0E 04E
142		Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY27	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
143		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
143			. 2,001		12,001	12,001	12,007	12,001	20,210	20,210	20,210	20,210	20,210
145		Drainage											
146		General drainage contingency for small projects	100,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
147		Develop Comprehensive Drainage Plan	250,000				-0.			50 5 555	= 05 555	500.005	F00 000
148		Provision for future drainage projs identified by Comp Drainage Plan	-		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
149		Repeat drainage work based on 3-year maintenance rotation	195,804		198,668	197,804	195,804	198,668	197,804	195,804	198,668	197,804	195,804
150		Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,462,000		913,000								
151		Subtotal Drainage	3,007,804		1,711,668	797,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804
157		Grand Total Public Works Department	3,075,411		1,959,275	1,148,411	956,411	1,103,275	940,019	1,128,019	823,883	1,141,019	1,140,019
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	A	В	С	D	I E I	F I	G	Н	ı	J	К	L	M
1	,,				10-Year C	anital Pla			·			_	
2		Expenditures for assets or projects > \$5000 **Ex				-		in oporati	na hudaot	c**			
-			(penaitur	73 I	iess iliali \$	5,000 are	iliciuueu	iii operati	ng buuget	3			
	DRAF	1 #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
8													
158													
159		Building Department											
160													
161	1	Replace pickup truck purchased in FY18				-	38,000						
162		Replace HVAC units			16,000					18,000			
163	4				10.000		00.000			40.000			
164	1	Subtotal Capital			16,000	-	38,000	-	-	18,000	-	-	-
165 166		Cacilitica Maintenana											
100		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
167		Govt/Building. Incr to 2% in FY27	12,103		12,103	12,103	12,103	12,103	24,320	24,320	24,320	24,320	24,320
168		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
169			,		,	,	,	,	,	,	,	,	,
170		Grand Total Building Department	12,163		28,163	12,163	50,163	12,163	24,326	42,326	24,326	24,326	24,326
171			,			•	•	•	•	•	•		•
172													
173		Recreation Department											
173 175		•											
175		Add/Repl playground or outside scoreboard equip (only with failure)	10,000		15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000
176 177		Replace basketball scoreboard in gymnasium			20,000			7,000					
177	1	Acoustical Panels for Gymnasium			30,000 29,000								
179	ı	Replace Rec-1 SUV Replace Toro Groomer (defer to FY23)			14,000								
180	1	Replace golf cart			14,000	7,000		_	8,000				
181	<u> </u>	Replace computer server for security cameras			7,000	7,000		-	0,000	8,000			
182	1	Repl FY18 2018 Ford F-150			7,000	38,000				0,000			42,000
183	•	Replace Bi-Parting walk-draw curtain in Gym				10,000							.2,000
		Replace water fountains (1 interior & 1 exterior both w/ bottle filling and				,							
184		exterior with dog fountain)	-		6,000		6,000			6,000			
185		Soccer Goals (defer to FY24)	-			6,000	•		6,000			7,000	
186		Replace HVAC as needed (approx 15 total units)	16,000		25,000	50,000	25,000	25,000	25,000	50,000	25,000	25,000	25,000
187		Replace phone system							12,000				
188 189		Construct sand volley ball court					27,000						
189		Replace Lift for changing ceiling lights and tiles			10,000								
190		Replace Floor Scrubber (new model better for sanitizing)	8,000			-			9,000	-			
191		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
192 193		Replace interior basketball goals with retractable system (FY40)			14 000			45.000			16.000		
193		John Deere Z-TRAK mower <i>(defer to FY23)</i> Replace Tennis Fencing (~ every 10 years)	-		14,000	17,000	-	15,000		-	16,000		
194 195 196		Replace Tellilis Felicilig (~ every 10 years)				17,000							
196													
100													

	Α	В	С	D	E	F	G	Н	I	J	К	L	М
1	•	City of I	sle of Pa	ms	10-Year C	apital Pla	n		•				
2		Expenditures for assets or projects > \$5000 **Ex				-		in operati	na budaet	S**			
-	DRAF		poriaitai		ooo tiiaii y	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	moradoa	п ороган	ng baagot	.0			
3	DNAF	1 #1		1									
4	Total												
<u>5</u>	Total Fleet		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
7	Fieet												
8													
197		Recreation Continued											
198		Covered walkway to front entrance							250,000				
		Replace Christmas Tree for Front Beach area				20,000							
200		Upgrade AV system for livestreaming	20,000			-,			20,000				
199 200 201 202 203 204		Replace fencing on Softball Field	, -					50,000	, -				
202		Replace Fencing on Baseball Field							25,000				
203		Replace John Deere Tractor			20,000								
204		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED				12,000							
		Construct platform and install old PSB generator at Rec Center											
205 206		(more info on cost to come)	20,000				-						
206		Replace 4 outdoor basketball goals and posts						20,000					
207		Replace Picnic Shelter			-				50,000				
208		Replace baseball, softball, tennis & bball lights (FY37)											
		Construct brick paver sidewalk adjacent to building (offset by engraved											
209		brick program and \$6k PARD grant)	15,000										
210 211		Construct fitness room expansion							675,000				
211		Equipment for fitness room expansion							120,000				
212 213		Reconstruct 2 Tennis Courts Resurface Tennis and outdoor Basketball Courts				20.000			120,000		25.000		
214		Resurface Parking Lot <i>(more info on cost to come)</i>				20,000 50,000					25,000		
214		Install commercial grade timers for tennis/outdoor basketball courts	6,000			50,000							
216		Rehabilitate softball, baseball and multipurpose fields (FY30+)	0,000										
215 216 217		Construct gymnasium in accordance with Master Plan									3,750,000		
218		Construct gyrmasiam in accordance with Master Fram									0,700,000		
219	3	Total Recreation Department Capital Expenditures	95,000		170,000	245,000	73,000	137,000	1,340,000	84,000	3,836,000	52,000	87,000
220 221													
221		Facilities Maintenance											
		Building maintenance contingency to proactively address issues as needed -			_	_		_	_	_			
		calculated as 1% of Rec Center building insured value. Since Rec Dept has full	33,857		33,857	33,857	33,857	33,857	67,713	67,713	67,713	67,713	67,713
222		time maintenance staff, only .5% is used. Incr in FY27	22 057		22.057	22.057	22.057	22.057	67 740	67 740	67 740	67 742	67 740
222 223 224 225		Subtotal Facilities Maintenance	33,857		33,857	33,857	33,857	33,857	67,713	67,713	67,713	67,713	67,713
224		Grand Total Recreation Department	128,857		203,857	278,857	106,857	170,857	1,407,713	151,713	3,903,713	119,713	154,713
225		Orana rotal Neoreation Department	120,057	1	203,037	210,001	100,007	170,007	1,407,713	151,713	3,303,713	113,713	154,713
226 227													
1221													

Add, replace or rehabilitate bathelics at least accesses as needed - 15,000 30							0 1			0 15	A 1		
Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**	IVI	L	K	J	I	н [_	F	10 1/2 27 02			A	-
Total Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers								-				_	_1
Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, Including Public Restrooms, Parking Meters, Parking Meters, Parking Lots and Parking Meters, Parking Meter Kiosks and Parking Meters, Parking Lots and Parking Meters, Parking Lots and Parking Meters, P				5**	g budgets	า operatin	ncluded in	5,000 are i	ess than \$5	enditures	Expenditures for assets or projects > \$5000 **Ex	2	2
Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											RAFT #1	DR	3
Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers						1	1					1	4
Fig. Fleet Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers Front Beach Kiosks purchased used in FY18 Front Beach Kiosks in Lots purchased used in FY18 Front Beach Kiosks in FY18 Front Beach Kiosks in FY18	->	->/	->		->/		->			-	otal	Tot	5
Pront Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers	FY31	FY30	FY29	FY28	FY27	FY26	FY25	FY24	FY23	FY22			
Pront Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers												7	7
Replace 5 Parking Meter Kiosks purchased used in FY18												3	8
Replace 5 Parking Meter Kiosks purchased used in FY18						lkovers	Beach Wa	Lots and	rs. Parking	rkina Mete	Front Beach Area, including Public Restrooms, P	28	22
Replace 5 Parking Meter Klosks purchased used in FY18 Replace 7 Parking Meter Klosks in Lots purchased in FY16 & FY17 Roble app-based approach for parking mits 105,000 250,000											i rome Bouton 7 trout, morataning r atomo recombonito, r	29	22
Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17 mobile app-based approach for parking pmts 105,000 250						75 000		move to a	nlacing kiosks &	Consider not r	Replace 5 Parking Meter Kiosks purchased used in FY18		
Replirepair/add dune walkovers (approx 57 accesses) 250,000 30,000 30,00						73,000	105 000		_		<u> </u>	31	23
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0	00 250,000	250,000	250.000	250,000	250,000	250,000	· ·						
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0		30,000					· · · · · · · · · · · · · · · · · · ·			-		33	23
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0				,	,			,	-,			34	23
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0				-	175,000	,						35	23
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0			10,000			10,000			10,000		Add, replace or rehabilitate public art	36	23
Subtotal Capital 320,000 345,000 350,000 455,000 531,000 455,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,000 280,000 290,0											·	37	23
Facilities Maintenance							,				•	38	23
Facilities Maintenance Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26 Subtotal Facilities Maintenance 45,000 45,000 45,000 45,000 20,00	00 280,000	280,000	290,000	280,000	455,000	531,000	455,000	350,000	345,000	320,000	Subtotal Capital	39	23
Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26 45,000												10	24
1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26												11	24
high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26 Subtotal Facilities Maintenance 45,000 45,000 45,000 45,000 20													
242 rehab of white fencing in FY22-26 243 Subtotal Facilities Maintenance 45,000 45,000 45,000 45,000 20,00	00 20,000	20,000	20,000	20,000	20,000	45,000	45,000	45,000	45,000	45,000			
Subtotal Facilities Maintenance 45,000 45,000 45,000 45,000 45,000 20,												12	24
244	00 20,000	20,000	20,000	20,000	20,000	45,000	45,000	45,000	45,000	45,000		13	24
Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd. 75,000 75,00												14	24
246											Assign Fund Balance for Future Expenditures	15	24
Subtotal Assignment of Fund Balance 75,000	00 75,000	75,000	75.000	75.000	75.000	75.000	75.000	75.000	75.000	75.000		16	24
248 249 Grand Total Front Beach 250 440,000 465,000 470,000 575,000 651,000 375,000 385,000 375,000		75,000			·								
	75,000	7 3,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	Subtotal Assignment of Fund Balance	18	24
	00 375,000	375,000	385 000	375 000	550 000	651 000	575 000	470 000	465 000	440 000	Grand Total Front Beach	19	24
	0.0,000	<u> </u>		070,000	000,000	001,000	0.0,000	410,000	400,000	-1-10,000	Grand Fotal Front Bodon	50	25
251 Dieach fillet Doat Kamp											Broach Inlot Boat Pamp		
252											Dieden iniet Doat Italiip	52	25
252									50,000		Rehabilitate concrete ramp (last done in EV00)	3	25
251 Breach Inlet Boat Ramp											, ,	54	25
255 Subtotal Capital 60,000	_	_										55	25
256									20,000		Subtotal Supital	56	25
257 Grand Total Breach Inlet Boat Ramp - 60,000	_	_	_	-	_	_	-	_	60.000	-	Grand Total Breach Inlet Boat Ramp	57	25
258									,			8	25

	A B	С	D	E I	F T	G	Н	ı	J I	к	L T	M
			•	10-Year C	apital Pla		.,				_	
2	Expenditures for assets or projects > \$5000 **Ex						in oneratir	na hudaet	C **			
	• • • • • • • • • • • • • • • • • • • •	penanai	J	css tilali y	o,ooo ai e	inciduca	iii operatii	ig budget	3			
	DRAFT #1						•	•				
4 5 T	Total											
	Total Fleet	FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
7	1 1001											
8												
259 260	Beach Maintenance and Monitoring											
260					700 000							
261 262	Design & permitting of next large scale off-shore project Feasibility Study - Breach Inlet Project	30,000			700,000							
202	Construction of next large scale off-shore project (rough estimate of	30,000										
263	City's portion - 25% increase over 2018 proj contribution)						2,600,000					
264	Update Beach Management Plan	20,000					_,,,,,,,,,	20,000				
264 265 266	Required post project monitoring (years 2-5 per CSE contract)			15,252								
266	Ongoing monitoring of shoreline	60,000		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
267	Subtotal Beach Maintenance	110,000		75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000
268 269		440.000			200.00 5	00.000	0.000.000	00.000	00.000	05.555	00.000	00.000
269	Grand Total Beach Restoration and Monitoring	110,000	-	75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000
270 271												
	Iolo of Polmo Marina											
272	Isle of Palms Marina											
273 274	Replace marina docks (FY32+)											
275	Replace bulkhead (FY32+)											
276	Replace boat ramp (FY32+)											
275 276 277	Convert watersports dock area to public dock & green space	150,000										
278												
278 279 280	Subtotal Capital	150,000		-	-	-	-	-	-	-	-	-
280												
281	Facilities Maintenance											
	Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock	26 254		26 254	26 254	26,251	26 254	26 254	26,251	26 251	26 251	26.254
282	value.	26,251		26,251	26,251	∠0,∠31	26,251	26,251	20,231	26,251	26,251	26,251
283	Re-coat marina bulkhead							450,000				
282 283 284 285 286 287 288 289 290	Subtotal	26,251		26,251	26,251	26,251	26,251	476,251	26,251	26,251	26,251	26,251
285		•		-	·	-	-	-		-		•
286			_	. '	<u>'</u>	"	'	<u>'</u>	'		1	
287	Grand Total Marina	176,251		26,251	26,251	26,251	26,251	476,251	26,251	26,251	26,251	26,251
288												
289												
290												

	Α	В	С	D	Е	F	G	Н	ı	J	K	L	М
1		City of Is	sle of Pal	ms 1	0-Year C	apital Plar	n						
2		Expenditures for assets or projects > \$5000 **Ex				-		n operatir	na budaet	s**			
-	DRAF	• • •											
4		· "·											
5	Total												
6	Fleet		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
7	1 leet												
8				—									
291		Bonded Debt Service- Principal & Interest											
292		Bollada Bobt Gol vico i i ilioipai a liitorest											
293		2003 Rec Expansion GO Bond - principal	210,000		210,000								
294		2003 Rec Expansion GO Bond - interest	7,056		3,528								
294 295		2006 Fire Station #2 GO Bond - principal	225,000		240,000	250,000	265,000	275,000					
296		2006 Fire Station #2 GO Bond - interest	23,594		19,364	14,852	10,152	5,170					
297 298		2008 Public Safety Building GO Bond - principal	375,000		375,000	375,000	375,000	425,000	450,000	450,000			
298		2008 Public Safety Building GO Bond - interest	116,955		101,430	85,905	70,380	54,855	37,260	18,630			
299		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	79,502		80,957	82,439	83,947	85,483	87,048	88,641	90,263		
300		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	12,413		10,958	9,476	7,967	6,431	4,867	3,274	1,652		
301		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	208,000		211,000	215,000	218,000	222,000	226,000	230,000	234,000	238,000	242,000
302		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	55,626		52,070	48,461	44,785	41,057	37,261	33,396	29,463	25,462	21,392
303		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	247,000		253,000	258,000	264,000	269,000	275,000	281,000	287,000	293,000	300,000
304 305		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	86,227		80,892	75,427	69,854	64,152	58,342	52,402	46,332	40,133	33,804
305													
306		Debt Totals by Year	1,646,373		1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196
307													
308 309		SUMMARY BY CATEGORY											
310		SUIVIIVIAR I DI CA I EGURI											
311		Total Capital Items	2,695,000		1,320,000	1,291,000	1,045,000	1,373,000	3,044,000	1,586,000	4,517,000	952,000	1,574,000
312		Total Facility Maintenance	281,575		281,575	281,575	281,575	281,575	916,899	466,899	466,899	466,899	466,899
313		Total Prainage	3,007,804		1,711,668	797,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804
314		Total Beach Maintenance	110,000		75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000
315		Total Assignments of Fund Balance for Future Projects	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
316		Total Bond and Loan Payments	1,646,373		1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196
317		Total all expenditures on this schedule	7,815,752		5,101,693	4,619,939	3,666,465	6,636,392	6,089,480	4,141,046	6,606,277	2,948,298	3,568,899
318		•	(0)		(0)	-	(0)	(0)	0	-	0	0	0

City of Isle of Palms Debt Schedule

Decription	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures		FY2022		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035		tal Paymen FY20-FY35	is
							Р	ı	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P	I	P&I
CURRENTLY OUTST	TANDING:																								
			3.55%	1.68%																					
Recreation Add (by Ref.)	FY04	2,900,000			e 20 years	FY23	210,000	7,056	217,056	213,528													630,000	21,168	651,168
			3.99%	1.88%																					
Fire Station #2	FY07	3,650,000	non-taxable	non-taxable	e 20 years	FY26	225,000	23,594	248,594	259,364	264,852	275,152	280,170										1,470,000	100,768	1,570,768
			4.14%	4.14%																					
Pub Safety Building	FY09	6,700,000	non-taxable	non-taxable	20 years	FY28	375,000	116,955	491,955	476,430	460,905	445,380	479,855	487,260	468,630								3,200,000	617,895	3,817,895
			1.83%	1.83%																					
75' Fire Ladder Truck	FY20	848,267	non-taxable	non-taxable	10 years	FY29	79,502	12,413	91,915	91,915	91,915	91,915	91,915	91,915	91,915	91,915							756,353	70,879	827,231
			1.71%	1.71%																					
Drainage Phase 3	FY21	3,500,000	non-taxable	non-taxable	15 years	FY35	208,000	55,626	263,626	263,070	263,461	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429	3,500,000	441,620	3,941,620
			2.16%	2.16%	-																				
Marina Docks	FY21	4,300,000	taxable	taxable	15 years	FY35	247,000	86,227	333,227	333,892	333,427	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	4,300,000	701,624	5,001,624
		,,			- ,		,	,	,	,	,	,		,-		,	,	,	, .	,	,	, .	, ,	- ,-	-,,-
TOTAL DEBT SERVI	CE					_	1,344,502	301,871	1,646,373	1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196	596,578	596,762	596,726	596,471	13,856,353	1,953,954	15,810,307
IOIAL DEBI SERVI	CL					_	1,344,502	301,071	1,040,373	1,030,190	1,414,560	1,409,000	1,440,149	1,175,777	1, 107,343	600,710	590,595	597,196	536,576	590,762	590,720	590,471	13,036,333	1,993,954	15,610,307
TOTAL PRINCIPAL 8	k INTERES	T OUTSTAN	IDING AT Y	EAR END			·	·	12,512,149	10,873,951	9,459,390	8,050,305	6,602,156	5,426,379	4,269,036	3,580,326	2,983,732	2,386,536	1,789,958	1,193,196	596,470	(0)			

Isle of Palms Debt Limit Calclulation per Article 8, Section 7 of the SC Code:														
Total Assessed Value (this analysis assumes no growth in assessed value; growth in	assessed value would result in a highe	r available deb	t limit) :											
	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284
8% of Assessed Value	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463
Less current IOP GO Debt outstanding issued without a referendum (principal only):														
Fire Station #2	(1,030,000)	(790,000)	(540,000)	(275,000)	-	-	-	-	-	-	-	-	-	-
Public Safety Building	(2,450,000)	(2,075,000)	(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-
Drainage Outfalls	(3,045,000)	(2,834,000)	(2,619,000)	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-
Marina Docks	(3,745,000)	(3,492,000)	(3,234,000)	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-
Available debt limit (principal)	8.741.463	9.820.463	10.918.463	12.040.463	13.231.463	14.182.463	15.143.463	15.664.463	16.195.463	16.737.463	17,289,463	17.852.463	18.426.463	19.011.463

City of Isle of Palms Millage Rate Table

		CURRENT ISLE	OF PALMS MILLA	GE		**NO TAX INC	REASE FOR FY22*	: *		
	Operating Mill Debt Service N	_		0.0191 0.0042	Operating Mill Debt Service N	-		0.0191 0.0042		
		Total IOP Milla	ge Rate	0.0233		Total IOP Milla	ge Rate	0.0233		
	Local Option S	Sales Tax Credit	Factor	(0.0002)	Local Option S	Sales Tax Credit I	Factor	(0.0002)	TAXPAYER	
Appraised Value	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	
250,000	233.00	(50.00)	183.00	349.50	233.00	(50.00)	183.00	349.50	-	
300,000	279.60	(60.00)	219.60	419.40	279.60	(60.00)	219.60	419.40	-	
350,000	326.20	(70.00)	256.20	489.30	326.20	(70.00)	256.20	489.30	-	
400,000	372.80	(80.00)	292.80	559.20	372.80	(80.00)	292.80	559.20	-	
500,000	466.00	(100.00)	366.00	699.00	466.00	, ,	366.00	699.00	-	
600,000	559.20	(120.00)	439.20	838.80	559.20	(120.00)	439.20	838.80	-	
700,000	652.40	(140.00)	512.40	978.60	652.40	• • •	512.40	978.60	-	
900,000	838.80	(180.00)	658.80	1,258.20	838.80	(180.00)	658.80	1,258.20	-	
1,000,000	932.00	(200.00)	732.00	1,398.00	932.00	(200.00)	732.00	1,398.00	-	
1,250,000	1,165.00	(250.00)	915.00	1,747.50	1,165.00	(250.00)	915.00	1,747.50	-	
1,500,000	1,398.00	(300.00)	•	2,097.00	1,398.00	(300.00)	1,098.00	2,097.00	-	
1,750,000	1,631.00	(350.00)	1,281.00	2,446.50	1,631.00		1,281.00	2,446.50	-	
2,000,000	1,864.00	(400.00)	1,464.00	2,796.00	1,864.00	(400.00)	1,464.00	2,796.00	-	
2,500,000	2,330.00	(500.00)	1,830.00	3,495.00	2,330.00	•	1,830.00	3,495.00	-	
3,000,000	2,796.00	(600.00)	•	4,194.00	2,796.00	•	2,196.00	4,194.00	-	
3,500,000	3,262.00	(700.00)	2,562.00	4,893.00	3,262.00	•	2,562.00	4,893.00	-	
4,000,000	3,728.00		•	5,592.00	3,728.00	•	•	5,592.00	-	
4,500,000 5,000,000	4,194.00 4,660.00	(900.00) (1,000.00)	3,294.00 3,660.00	6,291.00 6,990.00	4,194.00 4,660.00	•	3,294.00 3,660.00	6,291.00 6,990.00	-	
3,000,000	4,000.00	(1,000.00)	3,000.00	0,330.00	4,000.00	(1,000.00)	3,000.00	0,330.00	-	

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$4,720,000

FY21 Millage Rates of Neighboring Communities: Sullivan's Island = 0.0568 Mt Pleasant = 0.0393 Folly Beach = 0.0346