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

## DRAFT #2

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

## **FY22 BUDGET**

## **SUMMARY OF KEY BUDGET INITIATIVES**

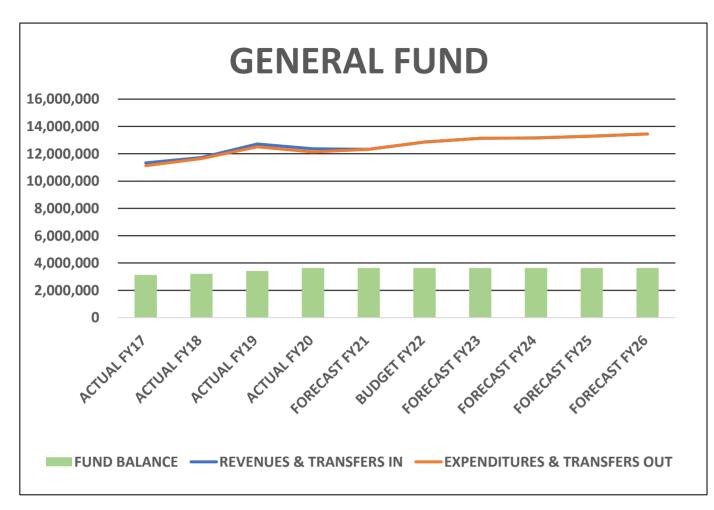
|    | BUDGET INITIATIVES INCLUDED  | HOW IS IT FUNDED?   |
|----|--|---|
| 1  | Construction of Phase 3 drainage outfall project - <b>\$2,462,000</b> expected spending in FY22 and <b>\$913,000</b> in FY23.                        | Funded with proceeds of \$3.5 million GO Bond issued in FY21. Total project cost is estimated at approximately <b>\$3,500,000</b> with an estimated \$86,000 spent in FY21.   |
| 2  | \$525,000 replacement of fire pumper truck   | Financed via a municipal lease. Debt service payments budgeted in the Muni Atax Fund.   |
| 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 over 3 years for undergrounding electrical lines. \$125,000 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 Energy Company.   |
| 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  | <b>\$201,000</b> wages + <b>\$62,000</b> fringes for merit increases - FY20 (2.5% delayed due to Covid-19 concerns) and FY22 (2.5% effective 1/1/22) | General Fund  |
| 10 | \$100,000 wages + \$31,000 fringes as a placeholder to address potential recommendations from the Wage & Comp Study                                  | General Fund. City Council will determine the timing and scope of the implementation once the Wage & Comp Study results have been presented and reviewed.   |
| 11 | <b>\$25,000</b> for Grant Writing services to address potential opportunites in Federal and State programs.  | General Fund  |
| 12 | \$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   |
| 13 | \$92,000 in FY22 related to 1st fiscal year of new restaurant lease revenue  | Marina Fund   |
| 14 | \$1,062,000 transferred into the General Fund from the Tourism Funds   | Consistent with Tourism contributions in prior years: 3 Police Officers, 1 Police Sgt, 5 Firefighters, BSOs, 50% of Public Works Temp Labor and Fuel and \$20K for Police OT. New in FY22 is \$22k for part-time restroom attendant and \$86k for 50% of the provision for Fire Dept personnel restructuring. |
| 15 | \$444,000 transferred from the General Fund in the Capital Projects Fund   | For current and future capital projects   |

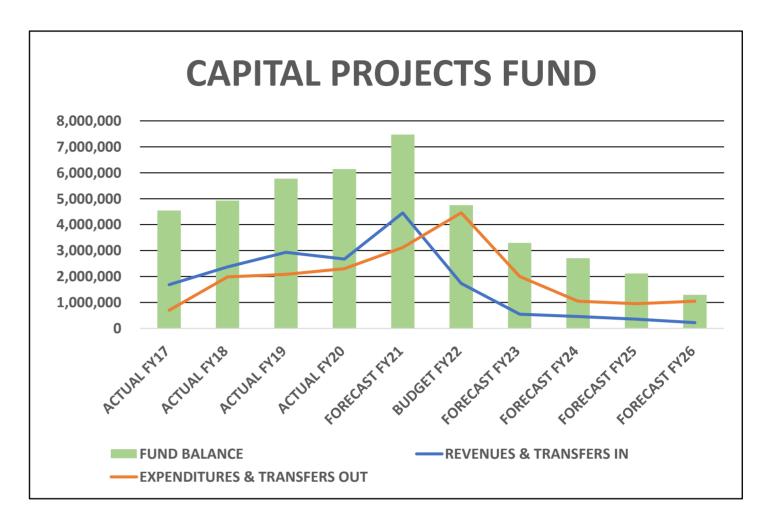
|          | A                  | В                                   | G                 | Н             | 1                | J                | К                | L           | М          | N            | 0                             | Р          | 0                         | R          | S          | Т          | U          |
|----------|--------------------|-------------------------------------|-------------------|---------------|------------------|------------------|------------------|-------------|------------|--------------|-------------------------------|------------|---------------------------|------------|------------|------------|------------|
| 1        | DRAFT #2           |                                     |                   |               |                  | -                | CIT              | Y OF ISLE C | F PALMS G  | ENERAL FUN   | D                             |            |                           |            |            |            |            |
|          |                    |                                     | ACTUAL            | ACTUAL        | ACTUAL           | ACTUAL           | BUDGET           | YTD As Of   | Jan-Dec    | FORECAST     | INCREASE/                     | BUDGET     | INCREASE/                 | FORECAST   | FORECAST   | FORECAST   | FORECAST   |
| 2        | GL Number          | Description                         | FY17              | FY18          | FY19             | FY20             | FY21             | 3/31/2020   | 2019       | FY21         | (DECREASE) IN<br>FY20 BUD REV | FY22       | (DECREASE) IN FY21<br>BUD | FY23       | FY24       | FY25       | FY26       |
| 3        | <u>SE Manniser</u> | Description                         |                   |               |                  |                  |                  |             |            |              | FYZU BUD KEV                  |            | БОВ                       |            |            |            |            |
| 4        |                    | CITY O                              | F ISLE OF         | PALMS FY      | 20 BUDGF         | T AND FY         | 21-FY24 FC       | RFCAST -    | SUMMAR     | Y OF PERSO   | NNFL COS                      | TS AND FT  | FS                        |            |            |            |            |
| 5        |                    |                                     | 1022 01           | 7 (21010 1 1  |                  |                  |                  |             |            | . 01 1 21100 |                               |            |                           |            |            |            |            |
| 6        |                    |                                     |                   |               |                  |                  |                  |             |            |              |                               |            |                           |            |            |            |            |
|          | 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 | 11,494,536   | 138,421                       | 12,416,296 | 1,060,181                 | 12,623,230 | 12,734,339 | 12,971,291 | 13,266,279 |
| 8        | TOTAL CITY WID     | E EXPENDITURES                      | 13,848,581        | 30,076,602    | 16,002,358       | 16,412,614       | 24,560,397       | 9,522,055   | 14,704,103 | 19,991,566   | (4,568,831)                   | 21,451,863 | (3,108,534)               | 18,947,657 | 18,613,114 | 19,516,254 | 21,253,752 |
| 9        |                    |                                     | -                 | -             | -                | -                | -                | -           | -          | -            | -                             | -          | -                         | -          | -          | -          | -          |
|          | SALARIES & WAG     | GES                                 | 4,437,589         | 4,683,593     | 4,650,137        | 4,630,169        | 4,678,565        | 2,376,010   | 4,612,366  | 4,794,226    | 115,661                       | 5,301,079  | 622,514                   | 5,433,606  | 5,569,446  | 5,708,682  | 5,851,399  |
| $\vdash$ | OVERTIME           |                                     | 526,979           | 552,676       | 482,531          | 552,680          | 460,077          | 267,737     | 490,502    | 522,980      | 62,903                        | 479,266    | 19,189                    | 491,210    | 503,453    | 516,002    | 528,902    |
| 12       | PARTTIME           |                                     | 331,336           | 322,484       | 325,639          | 266,261          | 339,340          | 120,294     | 295,553    | 281,597      | (57,743)                      | 360,082    | -                         | 339,340    | 339,340    | 339,340    | 339,340    |
| 13       |                    | SALARIES & WAGES                    | 5,295,905         | 5,558,753     | 5,458,306        | 5,449,109        | 5,477,982        | 2,764,040   | 5,398,421  | 5,598,803    | 120,821                       | 6,140,427  | 641,703                   | 6,264,156  | 6,412,239  | 6,564,024  | 6,719,641  |
| 14       |                    | OM PRIOR YEAR                       | 4.0%              | 5.0%          | -1.8%            | -0.2%            | 0.5%             |             |            | 2.7%         |                               | 9.7%       |                           | 2.0%       | 2.4%       | 2.4%       | 2.4%       |
| $\vdash$ |                    | NERAL FUND EXPENDITURES             | 54%               | 53%           | 52%              | 53%              | 48%              | 54%         | 52%        | 49%          |                               | 49%        |                           | 50%        | 50%        | 51%        | 51%        |
| 17       | % OF CITY WIDE     | E EXPENDITURES                      | 38%               | 18%           | 34%              | 33%              | 22%              | 29%         | 37%        | 28%          |                               | 29%        |                           | 33%        | 34%        | 34%        | 32%        |
| 18       | FICΔ               |                                     | 395,973           | 415,050       | 406,343          | 404,699          | 419,066          | 204,581     | 401,441    | 429,944      | 10,878                        | 469,743    | 50,677                    | 480,834    | 492,203    | 503,857    | 515,804    |
| -        | RETIREMENT         |                                     | 670,179           | 769,815       | 795,310          | 852,571          | 945,314          | 459,193     | 813,766    | 978,980      | 33,666                        | 1,120,846  | 175,532                   | 1,209,259  | 1,239,245  | 1,269,981  | 1,301,485  |
|          | GROUP HEALTH       |                                     | 659,917           | 746,216       | 782,482          | 778,285          | 858,291          | 396,992     | 787,012    | 785,253      | (73,038)                      | 839,196    | (19,095)                  | 881,156    | 925,214    | 971,474    | 1,020,048  |
| 21       | WORKERS COMP       |                                     | 196,073           | 178,943       | 182,209          | 179,520          | 210,557          | 122,915     | 188,531    | 236,935      | 26,378                        | 238,661    | 28,104                    | 244,628    | 250,476    | 256,606    | 262,889    |
| 22       | UNEMPLOYMEN        | Т                                   | -                 | -             | -                | 3,000            | -                | 1,780       | -          | 2,994        | 2,994                         | -          | -                         | -          | -          | -          | -          |
| 23       | SUBTOTAL           | FRINGES                             | 1,922,141         | 2,110,024     | 2,166,344        | 2,218,075        | 2,433,228        | 1,185,461   | 2,190,750  | 2,434,106    | 878                           | 2,668,446  | 235,218                   | 2,815,876  | 2,907,138  | 3,001,917  | 3,100,226  |
| 24       | % INCREASE FRO     | OM PRIOR YEAR                       | 4%                | 10%           | 3%               | 2%               | 10%              |             |            | 9.7%         |                               | 9.6%       |                           | 5.5%       | 3%         | 3%         | 3%         |
| 25       | % OF SALARIES      | & WAGES                             | 36%               | 38%           | 40%              | 41%              | 44%              | 43%         | 41%        | 43%          | 1%                            | 43%        | 37%                       | 45%        | 45%        | 46%        | 46%        |
| 26       |                    | NERAL FUND EXPENDITURES             | 20%               | 20%           | 21%              | 22%              | 21%              | 23%         | 21%        | 21%          | 1%                            | 21%        | 22%                       | 22%        | 23%        | 23%        | 23%        |
| $\vdash$ | % OF CITY WIDE     | EEXPENDITURES                       | 14%               | 7%            | 14%              | 14%              | 10%              | 12%         | 15%        | 12%          | 0%                            | 12%        | -8%                       | 15%        | 16%        | 15%        | 15%        |
| 28       | TOTAL DEDGG        |                                     |                   |               |                  |                  |                  |             |            |              |                               |            | 27.00                     |            |            |            |            |
|          |                    | ONNEL COSTS                         | 7,218,046         | 7,668,777     | 7,624,650        | 7,667,184        | 7,911,210        | 3,949,501   | 7,589,170  | 8,032,909    | 121,699                       | 8,808,873  | 876,921                   | 9,080,032  | 9,319,377  | 9,565,941  | 9,819,867  |
| 30       |                    | ROM PRIOR YEAR                      | 4%                | 6%            | -1%              | 1%               |                  |             |            | 5%           |                               | 10%        |                           | 3%         | 3%         | 3%         |            |
| 31       |                    | ENERAL FUND EXPENDITURES            | 73%               | 73%           | 73%              | 74%              | 70%              | 78%         | 73%        | 70%          |                               | 71%        |                           | 72%        | 73%        | 74%        | 74%        |
| 32       | % OF CITY WIL      | DE EXPENDITURES                     | <b>52%</b>        | 25%           | 48%              | 47%              | 32%              | 41%         | 52%        | 40%          |                               | 41%        |                           | 48%        | 50%        | 49%        | 46%        |
| 33       | # OF FULL TU       | ME ENADLOYEES                       | 01                | 01            | 03               | 02               | 02               | 02          | 03         | 01           |                               | 01         |                           | 01         | 01         | 01         | 01         |
| -        |                    | ME EMPLOYEES                        | 91                | 91            | 92               | 93               | 92               | 92          | 92         | 91           |                               | 91         |                           | 91         | 91         | 91         | 91         |
|          | SALARY & W         |                                     | 54,556            | 57,541        | 55,790           | 55,730           | 55,855           | 28,736      | 55,466     | 58,431       |                               | 63,520     |                           | 65,108     | 66,735     | 68,403     | 70,113     |
| 36       | FRINGE FTE*        |                                     | 20,357            | 22,107        | 22,281           | 22,627           | 25,042           | 12,269      | 22,535     | 25,483       |                               | 28,010     |                           | 29,581     | 30,532     | 31,519     | 32,189     |
| 37       | TOTAL (FULL)       | Y LOADED) FTE*                      | 74,913            | 79,648        | 78,071           | 78,356           | 80,897           | 41,005      | 78,001     | 83,914       |                               | 91,531     |                           | 94,689     | 97,267     | 99,922     | 102,302    |
| 38       |                    |                                     |                   |               |                  |                  |                  |             |            |              |                               |            |                           |            |            |            |            |
| 39       | * Does not includ  | de wages or fringes for Mayor & Cou | ncil or Part-time | e Employees w | ith regular sche | edules less that | n 30 hours per v | veek.       |            |              |                               |            |                           |            |            |            |            |

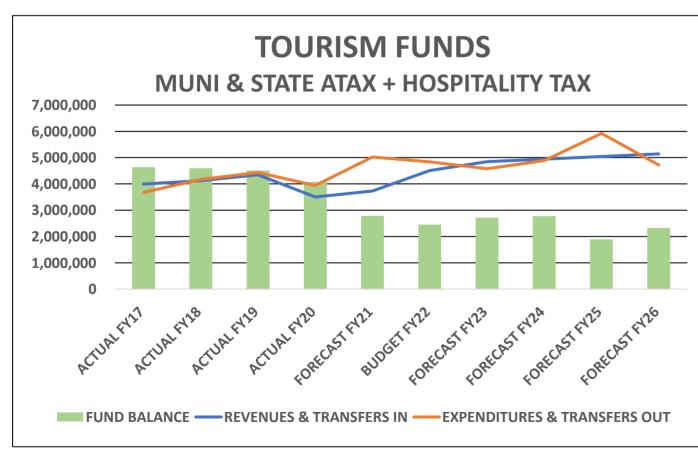
|          | Α                  | В                          | G                      | Н                     | I                  | J              | K              | L           | М                        | N                | 0               | Р                | Q             | R                | S                | T                | U                |
|----------|--------------------|----------------------------|------------------------|-----------------------|--------------------|----------------|----------------|-------------|--------------------------|------------------|-----------------|------------------|---------------|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2           |                            |                        |                       |                    |                | CITY           | OF ISLE OF  | PALMS SUN                | MARY OF A        | ALL FUNDS       |                  |               |                  |                  |                  |                  |
|          |                    |                            | ACTUAL                 |                       | ACTUAL             | ACTUAL         | DUDCET         | YTD As Of   | Jan Day 2020             | FORECACE         | INCREASE/       | DUDCET           | INCREASE/     | FORECAST         | FORECAST         | FORECACE         | FORECAST         |
|          |                    |                            | ACTUAL<br>FY17         | <b>ACTUAL FY18</b>    | ACTUAL<br>FY19     | ACTUAL<br>FY20 | BUDGET<br>FY21 | 12/31/2020  | Jan-Dec 2020<br>(12 MOS) | FORECAST<br>FY21 | (DECREASE) IN   | BUDGET<br>FY22   | (DECREASE) IN | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 2        | Fund Number        | Description                | F117                   |                       | F113               | F120           | FIZI           | (6 MOS)     | (12 1003)                | FIZI             | FY21 BUDGET     | FIZZ             | FY22 BUD      | F123             | F124             | F123             | F120             |
|          | 10 GENERAL FUND    |                            |                        |                       |                    |                |                |             |                          |                  |                 |                  |               |                  |                  |                  |                  |
| 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        |                    | EXPENDITURES               | 9,848,598              | 10,525,096            | 10,467,611         | 10,314,457     | 11,356,115     | 5,078,281   | 10,416,610               | 11,494,536       | 138,421         | 12,416,296       | 1,060,181     | 12,623,230       | 12,734,339       | 12,971,291       | 13,266,279       |
| 8        |                    | TRANSFERS IN TRANSFERS OUT | 1,142,993              | 1,197,567             | 1,226,087          | 827,658        | 877,236        | -           | 827,658                  | 877,236          | (650,870)       | 1,061,681        | 184,445       | 1,097,628        | 1,135,013        | 1,153,893        | 1,194,329        |
| 9        |                    | NET                        | (1,276,837)<br>204,597 | (1,127,848)<br>70,885 | (2,037,371)        | (1,820,026)    | (183,992)      | (1,295,107) | (1,820,026)<br>268,547   | (834,862)        | (0)             | (444,164)<br>(0) | (260,172)     | (506,599)        | (420,897)<br>(0) | (319,140)        | (182,487)        |
| 10       |                    | INLI                       | 204,337                | 70,883                | 214,803            | 227,301        |                | (1,233,107) | 200,547                  | 0                | (0)             | (0)              | (0)           | (0)              | (0)              | (0)              | (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         | 1,291,000        | (1,989,000)   | 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)     | 4,456,491        | (3,078,694)   | 2,001,324        | 1,049,324        | 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                | 834,862          | 650,870         | 444,164          | 260,172       | 506,599          | 420,897          | 319,140          | 182,487          |
| 14       |                    | TRANSFERS OUT              | -                      | -                     | - 010 001          | -              | -              | - (2.627.55 | -                        | -                | -               | -                | -             | -                | - (500 :55)      | -                | - (222 227)      |
| 15<br>16 |                    | NET                        | 986,128                | 387,297               | 843,981            | 368,839        | (4,071,192)    | (2,627,027) | 1,260,574                | 1,331,068        | 5,402,261       | (2,721,326)      | 1,349,866     | (1,454,725)      | (588,427)        | (592,183)        | (823,337)        |
|          | 30 MUNICIPAL       |                            |                        |                       |                    |                |                |             |                          |                  |                 |                  |               |                  |                  |                  |                  |
| 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          | 1,264,666        | (119,467)     | 1,237,570        | 1,065,313        | 1,000,132        | 1,075,996        |
| 19       |                    | TRANSFERS IN               | -                      | -                     | -                  | -              | -              | -           | -                        | -                | -               | -                | -             | -                | -                | -                | -                |
| 20       |                    | TRANSFERS OUT              | (566,814)              | (592,900)             | (607,582)          | (395,615)      | (291,451)      | -           | (395,615)                | (291,451)        | -               | (432,954)        | (141,503)     | (444,672)        | (681,859)        | (1,219,533)      | (482,715)        |
| 21       |                    | NET                        | 4,185                  | 116,819               | (94,448)           | (338,426)      | (846,084)      | 75,543      | (402,054)                | (608,879)        | 237,205         | (171,458)        | 674,626       | 123,214          | 94,243           | (341,572)        | 356,794          |
| 22       | 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       | TOND               | EXPENDITURES               | 237,220                | 327,095               | 360,878            | 354,890        | 1,057,670      | 264,190     | 352,423                  | 872,170          | (185,500)       | 561,956          | (495,713)     | 583,718          | 579,011          | 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           | (244,456)        | (25,907)      | (254,234)        | (264,404)        | (274,980)        | (285,979)        |
| 27       |                    | NET                        | 244,579                | 207,502               | (2,517)            | 35,459         | (636,359)      | (42,355)    | (134,325)                | (497,234)        |                 | 29,388           | 665,746       | 14,464           | 25,949           | 58,080           | (65,796)         |
| 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<br>31 |                    | 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          |
| 32       |                    | TRANSFERS IN TRANSFERS OUT | <u>-</u><br>           | -                     | -                  | -              | <u>-</u><br>-  | -           | -                        | -                | <u>-</u>        | -                | -<br>-        | -                | <u>-</u><br>-    | -                | -                |
| 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       |                    | INL1                       | (1,027)                | (14,547)              | (42,032)           | (113,400)      |                | 13,311      | (107,434)                | 11,000           | 11,000          | 4,400            | 7,400         | (1,103)          | 3,560            | 3,300            | 3,360            |
| 34       | 50 STATE ACCOM     |                            |                        |                       |                    |                |                |             |                          |                  | 1               | <u></u>          |               |                  |                  |                  |                  |
| 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)        | 1,501,836        | (153,812)     | 1,360,428        | 1,358,361        | 1,414,372        | 1,461,708        |
| 37       |                    | TRANSFERS IN               | -                      | -                     | -                  | -              | -              | -           | -                        | -                | -               | -                | -             | -                | -                | -                | -                |
| 38       |                    | TRANSFERS OUT              | (573,442)              | (768,513)             | (577,410)          | (258,667)      | (583,686)      | -           | (258,667)                | (583,686)        | -               | (834,191)        | (250,505)     | (699,140)        | (938,854)        | (1,459,771)      | (725,499)        |
| 39       |                    | NET                        | 68,400                 | (366,964)             | 12,582             | (132,171)      | (779,416)      | 235,365     | 420,156                  | (187,497)        | 591,919         | (189,527)        | 589,889       | 129,712          | (64,299)         | (596,719)        | 135,615          |
| П        | 55, 57 & 58 BEACH  |                            |                        |                       |                    |                |                |             |                          |                  |                 |                  |               |                  |                  |                  |                  |
|          | RESTOR/MAINT/      | DEVENUES.                  | 1 224 262              | 12.072.207            | 1 107 700          | 007.440        | 022.500        | FFC 300     | 024 224                  | 1 454 036        | 240 226         | 4 274 662        | 442.462       | 1 200 050        | 1 225 755        | 1 252 272        | 4 270 244        |
| 40       | PRESERVE FUND      | 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       |                    | TRANSFERS IN               | 308,182                | 14,156,226<br>403,640 | 116,615<br>226,803 | 72,712         | 294,394        | 5,442       | 67,791                   | 294,394          | <u>-</u><br>  - | 385,000          | 90,606        | 365,252          | 1,065,000        | 365,000          | 2,965,000        |
| 43       |                    | TRANSFERS OUT              | -                      | (403,640)             | (226,803)          | -              | -              | -           | -                        | -                | -               | -                | -             | -                | -                | -                | -                |
| 44       |                    | 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       | 934,704          | 260,755          | 987,070          | (1,586,089)      |
| 45       |                    |                            | 313,073                | (1,002,000)           | 2,002,110          | 33 1,720       | 333,100        | 330,707     | 303,440                  | 037,732          | 313,320         | 555,005          | 331,330       | 33 1,7 0 7       | 200,733          | 307,070          | (2,555,655)      |
| 45       |                    |                            |                        |                       |                    | •              | •              | ,           |                          |                  |                 |                  |               | •                |                  |                  |                  |

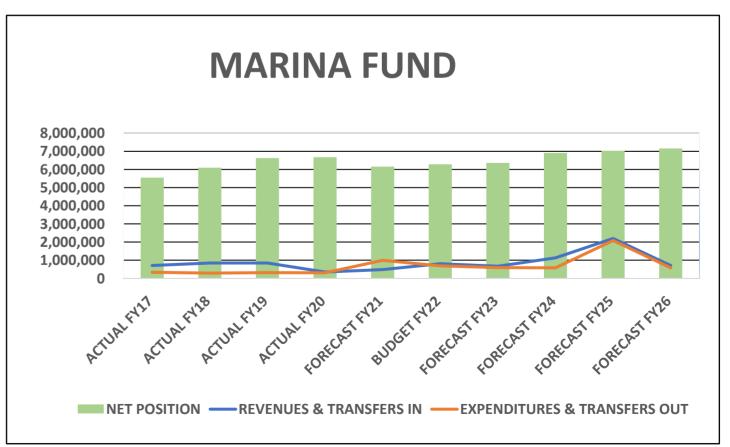
|          | А   | В                          | G                       | Н                       | I                       | J                       | K                      | L                                  | М                                       | N                       | 0   | Р                       | Q                                      | R                      | S                      | T                      | U                      |
|----------|---|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------------------|---|-------------------------|---|-------------------------|--|------------------------|------------------------|------------------------|------------------------|
| 1        | DRAFT #2  |                            |                         |                         |                         |                         | CITY                   | OF ISLE OF                         | <b>PALMS SUN</b>                        | IMARY OF A              | ALL FUNDS                                 |                         |  |                        |                        |                        |                        |
|          | Freed November  | Description                | ACTUAL<br>FY17          | ACTUAL FY18             | ACTUAL<br>FY19          | ACTUAL<br>FY20          | BUDGET<br>FY21         | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec 2020<br>(12 MOS)                | FORECAST<br>FY21        | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET<br>FY22          | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23       | FORECAST<br>FY24       | FORECAST<br>FY25       | FORECAST<br>FY26       |
| 46       | Fund Number<br>60 DISASTER                            | Description<br>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                 |
| 40       | RECOVERY FUND   | EXPENDITURES               | 202,524                 | 355,757                 | 26,341                  | 43,890                  | 10,000                 | -                                  | 40,263                                  | 10,000                  | (10,000)                                  | 10,000                  | (42,000)                               | 10,000                 | 10,000                 | 10,000                 | 10,000                 |
| 48       | RECOVERTIONE  | TRANSFERS IN               | 100,000                 | 333,737                 | 100,000                 | 91,032                  | 10,000                 | -                                  | 91,032                                  | -                       | (10,000)                                  | 10,000                  |  | 10,000                 | 10,000                 | 10,000                 | 10,000                 |
| 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       |   |                            | , -                     | ,,,,,,                  | , , ,                   | , ==                    | ,===                   | -,                                 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 2,222                   | (= /= = -/                                |                         | ( )===/                                |                        |                        |                        |                        |
| 52       | 61 & 62   | REVENUES                   | 1                       | 0                       | -                       | -                       | -                      | -                                  | -                                       | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 53       |   | EXPENDITURES               | 1,053                   | 10,111                  | (1,244)                 | 4,386                   | -                      |                                    | 4,773                                   | - ,                     | - ,                                       | -                       | -                                      | - ,                    | -                      | -                      | -                      |
| 54       | NARCOTICS FUNDS                                       |                            | -                       | -                       | -                       | -                       | -                      | -                                  | -                                       | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 55       |   | TRANSFERS OUT              | - (1.053)               | (10 111)                | 1 244                   | - (4.206)               | -                      | -                                  | - (4.772)                               | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 56<br>57 |   | NET                        | (1,052)                 | (10,111)                | 1,244                   | (4,386)                 | -                      | -                                  | (4,773)                                 | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 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<br>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               | -                       | -                       | -                       | -                       | -                      | - 1                                | -                                       | -                       | -   | -                       | - 1                                    | - 1                    | -                      | -                      | -                      |
| 67       |   | TRANSFERS OUT              | -                       | -                       | -                       | -                       | - '                    | - '                                | -                                       | -                       | - '                                       | -                       | -                                      | -                      | -                      | -                      | -                      |
| 68       |   | NET                        | (6,950)                 | (14,938)                | -                       | -                       | -                      | -                                  | -                                       | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 69<br>70 | CO DEC  | DEVENUES.                  | 14.077                  | 42.502                  | 46 525                  | 44.702                  | 16.000                 | 5.007                              | C 547                                   | 7.620                   | (0.270)                                   | 45.620                  | (270)                                  | 45.620                 | 45.620                 | 45.620                 | 45.620                 |
| 70       | 68 REC<br>BUILDING                                    | REVENUES<br>EXPENDITURES   | 14,877<br>18,041        | 13,582<br>22,885        | 16,525  <br>13,238      | 14,792  <br>5,168       | 16,000  <br>15,000     | 5,997  <br>2,117                   | 6,517<br>13,218                         | 7,630  <br>5,000        | (8,370)                                   | 15,630<br>15,000        | (370)                                  | 15,630  <br>15,000     | 15,630  <br>15,000     | 15,630<br>15,000       | 15,630<br>15,000       |
| 72       | FUND  | TRANSFERS IN               | 3,000                   | 3,000                   | 3,000                   | 3,000                   | 3,000                  | - 2,117                            | 3,000                                   | - 3,000                 | (3,000)                                   | 3,000                   | - 1                                    | 3,000                  | 3,000                  | 3,000                  | 3,000                  |
| 73       | TONE  | TRANSFERS OUT              | -                       | -                       | -                       | -                       | -                      | -                                  | -                                       | -                       | -   | -                       | -                                      | -                      | -                      | -                      | -                      |
| 74       |   | NET                        | (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                  |
| 75       |   | I                          |                         |                         | - 1                     |                         | -                      | -                                  |   | · .                     |   | - 1                     | , ,                                    | · ·                    | · .                    | ·                      |                        |
| 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)                                 | 689,049                 | (416,154)                              | 594,895                | 585,696                | 2,084,474              | 578,772                |
| 78<br>79 |   | TRANSFERS IN TRANSFERS OUT | 282,425                 | 436,176                 | 417,913                 | 53,454                  | 216,450                | -                                  | 53,454                                  | 216,450                 | -   | 449,920                 | 233,470                                | 300,419                | 750,104<br>-           | 1,800,391              | 299,864                |
| 80       |   | NET                        | 368,072                 | 553,904                 | 530,991                 | 39,709                  | (591,507)              | (201,595)                          | (74,097)                                | (511,594)               | 79,913                                    | 120,952                 | 712,459                                | 79,206                 | 550,464                | 114,594                | 132,643                |
| 81       |   |                            | /                       |                         | ,                       | ,                       | ( - , )                | ,1                                 | ( ,=== /                                | (- / /                  | - /                                       | -,                      | ,                                      | - ,                    | ,,                     | ,                      | - ,,,,,,,              |
| 82       | TOTAL   | REVENUES                   | 16,699,988              | 29,925,523              | 18,791,082              | 17,518,861              | 18,218,869             | 6,243,281                          | 16,986,030                              | 20,401,574              | 2,182,705                                 | 19,413,940              | 1,195,071                              | 18,773,945             | 18,896,683             | 19,150,409             | 19,408,467             |
| 83       | ALL FUNDS   | EXPENDITURES               | 13,848,581              | 30,076,602              | 16,002,358              | 16,382,614              | 24,560,397             | 9,522,055                          | 14,704,103                              | 19,991,566              | (4,568,831)                               | 21,451,863              | (3,108,534)                            | 18,947,657             | 18,613,114             | 19,516,254             | 21,253,752             |
| 84       |   | TRANSFERS IN               | 2,705,254               | 3,168,231               | 3,911,174               | 2,704,138               | 1,280,678              | -                                  | 2,704,138                               | 1,928,548               | 647,870                                   | 1,958,765               | 678,087                                | 1,907,646              | 2,309,014              | 3,276,424              | 1,679,680              |
| 85       |   | TRANSFERS OUT              | (2,705,254)             | (3,168,231)             | (3,911,174)             | (2,704,138)             | (1,280,678)            | - /2 272                           | (2,704,138)                             | (1,931,548)             | (647,870)                                 | (1,958,765)             | (678,087)                              | (1,907,645)            | (2,309,014)            | (3,276,424)            | (1,679,680)            |
| 86       |   | NET                        | 2,851,407               | (151,078)               | 2,788,724               | 1,136,248               | (6,341,528)            | (3,278,775)                        | 2,281,928                               | 407,008                 | 6,751,536                                 | (2,037,924)             | 4,303,605                              | (173,710)              | 283,569                | (365,846)              | (1,845,285)            |
| 87       | TOTAL LINIDECTRICA                                    | D FUND DALANCES            | 10.042.207              | 10 515 436              | 11 701 074              | 12 500 774              | 0 500 504              |                                    |   | 12 020 042              | (0)                                       | 11 310 516              | (0)                                    | 0.762.700              | 0.475.364              | 0 502 400              | 7.750.042              |
|          | TOTAL UNRESTRICTE                                     |                            | 10,043,397<br>4,639,881 | 10,515,436<br>4,597,238 | 11,791,074<br>4,512,854 | 12,598,774<br>4,077,717 | 8,569,581<br>1,815,858 | -                                  | -                                       | 13,939,842<br>2,784,108 | (0)                                       | 11,218,516<br>2,452,511 | (0)                                    | 9,763,790<br>2,719,900 | 9,175,364<br>2,775,792 | 8,583,180<br>1,895,582 | 7,759,843<br>2,322,194 |
|          | TOTAL TOURISM FUND BALANCES TOTAL BEACH FUND BALANCES |                            | 2,621,592               | 4,597,238<br>1,538,654  | 2,619,767               | 4,077,717<br>3,454,195  | 3,992,301              |                                    |   | 4,311,627               |   | 5,201,289               | -                                      | 6,135,993              | 6,396,748              | 7,383,818              | 5,797,729              |
| _        | TOTAL BEACH FUND BALANCES  TOTAL OTHER FUND BALANCES  |                            | 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  |                            | 17,605,457              | 16,915,412              | 19,173,144              | 20,269,683              | 14,519,661             | -                                  | -                                       | 21,188,285              | (0)                                       | 19,029,409              | (0)                                    | 18,776,493             | 18,509,599             | 18,029,159             | 16,051,232             |
|          | TOTAL MARINA NET                                      |                            | 5,545,868               | 6,099,772               | 6,630,764               | 6,670,473               | 6,078,966              |                                    |   | 6,158,879               |   | 6,279,830               | -                                      | 6,359,036              | 6,909,500              | 7,024,093              | 7,156,736              |
|          |   | POSITION LESS FIXED        |                         |                         |                         |                         |                        | -<br>THE OTHER FUI                 | ND BALANCES)                            | 133,867                 | -   | 105,889                 | -                                      | 180,165                | 270,698                | 369,362                | 481,075                |
| 97       | TOTAL FUND BALAN                                      | CES & NET POSITION         | 23,151,325              | 23,015,184              | 25,803,908              | 26,940,155              | 20,598,627             | -                                  | -                                       | 27,347,163              | (0)                                       | 25,309,240              | (0)                                    | 25,135,529             | 25,419,098             | 25,053,253             | 23,207,968             |

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









|          | Α                            | В   | G                 | Н              | I                | J                | K                 | L                                  | М                           | N                | 0   | Р                | Q                                      | R                | S                | T                | U                |
|----------|------------------------------|---|-------------------|----------------|------------------|------------------|-------------------|------------------------------------|-----------------------------|------------------|---|------------------|--|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2                     |   |                   |                |                  |                  | CITY              | OF ISLE OF                         | PALMS GEN                   | NERAL FUND       |   |                  |  |                  |                  |                  |                  |
| 2        | GL Number                    | Description   | ACTUAL<br>FY17    | ACTUAL<br>FY18 | ACTUAL<br>FY19   | ACTUAL<br>FY20   | BUDGET<br>FY21    | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET FY22      | INCREASE/<br>(DECREASE) IN FY22<br>BUD | FORECAST FY23    | FORECAST FY24    | FORECAST FY25    | FORECAST FY26    |
| 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          |
| '-       | 10-3100.4002                 | LOCAL OF HON SALLS TAX                                    | 731,340           | 112,331        | 017,302          | 733,304          | 040,742           | 310,333                            | 000,042                     | 870,000          | 223,238                                   | 893,000          | 234,236                                | 912,900          | 931,138          | 343,781          | 908,777          |
| 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       | 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<br>10-3450.4106 | COURT GENERATED REVENUES INTERGOVERNMENT TRANSFERS        | 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          |
| 19       | 10-3450.4100                 | GRANT INCOME  | 14,656<br>152,298 | 143,682        | -                | <u> </u>         | -                 |                                    |                             |                  |   |                  |  |                  | <u> </u>         | <u> </u>         |                  |
| 20       | 10-3450.4111                 | STATE SHARED FUNDS  | 94,653            | 93,353         | 94,499           | 97,989           | 95,000            | 24,903                             | 98,395                      | 95,000           | -   | 95,000           | <u> </u>                               | 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            | -                                  | 46,550                      | 40,000           | 20,000                                    | 20,000           | -                                      | 40,000           | 40,000           | 40,000           | 40,000           |
| 22       | 10-3500.4501                 | MISCELLANEOUS   | 2,678             | 15,185         | 45,914           | 22,610           | 3,000             | 1,384                              | 15,508                      | 3,000            | -   | 3,000            | -                                      | 3,000            | 3,000            | 3,000            | 3,000            |
| 23       | 10-3500.4502                 | PARKING LOT REVENUES                                      | 317,838           | 289,737        | 423,920          | 428,729          | 419,250           | 199,436                            | 416,932                     | 419,250          | -   | 419,250          | -                                      | 419,250          | 419,250          | 419,250          | 419,250          |
| 24       | 10-3500.4504                 | SALE OF ASSETS  | 3,678             | 5,208          | 15,172           | 44,581           | 5,000             | 3,488                              | 48,068                      | 5,000            | -   | 5,000            | -                                      | 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       |                              | 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<br>28 | 10-3500.4507<br>10-3500.4508 | REC. PROGRAM INCOME RECYCLING REVENUE                     | 91,709            | 90,585         | 82,050<br>345    | 78,555<br>-      | 63,000            | 10,087                             | 51,432                      | 50,000           | (13,000)                                  | 60,000           | (3,000)                                | 84,000           | 84,000           | 84,000           | 84,000           |
| 29       | 10-3500.4508                 | KENNEL FEES   |                   | 119            | 84               | 7                | 100               |                                    | -                           | 100              |   | 100              |  | 100              | 100              | 100              | 100              |
| 30       | 10-3500.4511                 | 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       | 10-3500.4514                 | 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          | 600,000          |
| 32       | 10-3500.4515                 | CART PURCHASE REVENUE                                     | 3,975             | 4,800          | 3,300            | 4,425            | 4,000             | 3,825                              | 5,775                       | 4,000            | -   | 4,000            | -                                      | 4,000            | 4,000            | 4,000            | 4,000            |
| 33       | 10-3500.4516                 | ALARM PERMIT REVENUE                                      | 1,790             | 1,295          | 1,375            | 1,045            | 1,250             | 350                                | 820                         | 350              | (900)                                     | -                | (1,250)                                | -                | -                | -                | -                |
| 34       | 10-3500.4517                 | BREACH INLET BOAT RAMP FEES                               | 2,000             | 1,800          | 1,100            | 700              | 1,300             | 200                                | 700                         | 700              | (600)                                     | 700              | (600)                                  | 700              | 700              | 700              | 700              |
| 35       | 10-3500.4518                 | RESIDENTIAL PARKING GUEST BOC                             | 810               | 552            | 255              | 345              | 150               | 120                                | 435                         | 150              | -   | 150              | -                                      | 150              | 150              | 150              | 150              |
| 36<br>37 | 10-3500.4525                 | TREE REPLACEMENT COLLECTIONS  TOTAL GENERAL FUND REVENUES | 7,100             | 5,610          | 21,575           | 13,623           | 6,000             | 18,291                             | 26,039                      | 6,000            | 790 201                                   | 6,000            | 1 125 009                              | 6,000            | 6,000            | 6,000            | 6,000            |
| 38       |                              | % Increase/(Decrease) from Prior \                        | 10,187,039<br>5%  | 10,526,262     | 11,493,760<br>9% | 11,534,406<br>0% | 10,662,871<br>-8% | 3,783,173                          | 11,677,526                  | 11,452,162<br>7% | 789,291                                   | 11,798,779<br>3% | 1,135,908                              | 12,032,201<br>2% | 12,020,223<br>0% | 12,136,538<br>1% | 12,254,437<br>1% |
| 39       |                              | 76 Iliciease/(Decrease) Irolli Filor                      | 3/6               | 3/0            | 376              | 0/8              | -676              |                                    |                             | 770              |   | 3/0              |  | 2/0              | 076              | 1/0              | 176              |
| 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           | <del>-</del>                           | 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            | <u>-</u>                               | 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            | -   | 1,580            | (1,235)                                | 3,155            | 3,155            | 3,155            | 3,155            |
| 44       | 10-4010.5006                 | GROUP HEALTH INSURANCE                                    | 42,633            | 72,222         | 88,857           | 91,178           | 100,143           | 45,138                             | 92,042                      | 90,300           | (9,843)                                   | 89,927           | (10,216)                               | 94,423           | 99,145           | 104,102          | 109,307          |
| 45       | 10-4010.5007                 | WORKMEN'S COMPENSATION                                    | 399               | 379            | 375              | 360              | 456               | 228                                | 377                         | 456              | -   | 456              | -                                      | 467              | 456              | 456              | 456              |
| 46       | 10-4020.5010                 | PRINT AND OFFICE SUPPLIES                                 | 658               | 2,053          | 307              | 969              | 2,100             | -                                  | 410                         | 2,100            | -   | 2,100            | -                                      | 2,100            | 2,100            | 2,100            | 2,100            |
| 47       | 10-4020.5014                 | MEMBERSHIP AND DUES                                       | 50                | -              | -                | -                | -                 | -                                  | -                           | -                | -   | -                | -                                      | -                | -                | -                | -                |
| 48       | 10-4020.5015                 | MEETINGS AND SEMINARS                                     | 6,651             | 14,033         | 7,867            | 8,919            | 12,000            | 1,757                              | 12,519                      | 12,000           | -   | 12,000           | -                                      | 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       | 10-4020.5062                 | INSURANCE   | 1,999             | 1,999          | 2,002            | 2,016            | 2,100             | 1,954                              | 2,004                       | 2,100            | -   | 2,100            | -                                      | 2,142            | 2,185            | 2,229            | 2,229            |
| 52       | 10-4020.5079                 | 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<br>54 | 10-4020.5088                 | CITIZENS & EMPLOYEE SERVICES                              | 2,319             | 21,801         | 2,429            | 1,163            | 145 415           | 75 200                             | 2,031                       | 126 072          | - (0.242)                                 | 122.064          | [44.454]                               | 140.000          | - 144 044        | 140.042          | 455.047          |
| 55       |                              | SUBTOTAL MAYOR & COUNCIL                                  | 81,762            | 139,008        | 129,205          | 131,559          | 145,415           | 75,208                             | 137,412                     | 136,072          | (9,343)                                   | 133,964          | (11,451)                               | 140,088          | 144,841          | 149,842          | 155,047          |
| 55       |                              | % Increase/(Decrease) from Prior \                        | -5%               | 70%            | -7%              | 2%               | 11%               |                                    |                             | -6%              |   | -2%              |  | 5%               | 3%               | 3%               | 3%               |

| 1         | V   | W CITY OF ISLE OF PALMS GENERAL FUND  |
|-----------|---|---|
|           |   |   |
| 2         |   | NOTES CONTRACTOR OF THE PROPERTY OF THE PROPER  |
| 5         | GENERAL FUND REVENUES                         |   |
| 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 increase 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 increase in FY16). Assumes Debt Svc millage is decreased in FY24 when Rec GO   |
| 8         |   | 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                   | EVAC in the desirable to WD and the residence of the contract   |
| 10        | BUSINESS 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. Expect CY21 revenues to be back to pre-Covid levels. Includes impact of new WD hotel in FY22. Grows by 1% per year during forecast period.  |
| 11        | INSURANCE LICENSES                            | Forecast 1% annual increases to reflect modest increases in insurance rates.  |
|           | PUBLIC UTILITIES BUILDING PERMITS             | This revenue a factor of utility fees paid.  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 FY23-26.   |
|           | ANIMAL LICENSES                               | The City no longer requires payment for dog permits   |
| 1-7       |   | 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 Covid impacts for March-June 2020. Therefore FY21 forecast and FY22  |
| 15        | 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.  |
|           | INTERGOVERNMENT TRANSFERS                     |   |
|           | GRANT INCOME                                  |   |
|           | STATE SHARED FUNDS STATE SHARED FUNDS-ALCOHOL | This is the Sunday alcohol license fee paid by island businesses.   |
|           | MISCELLANEOUS                                 | This is the suriday action incense ree paid by island businesses.   |
|           | PARKING LOT REVENUES                          | Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Park rates.  |
|           | SALE OF ASSETS                                |   |
| 25        | INTEREST INCOME                               |   |
|           | 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.  |
|           | RECYCLING REVENUE                             |   |
| _         | KENNEL FEES 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 increases 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                         | moreased floarly rate for street klosks to \$2.50/m segmining in March 2020. Does not include any revenue from on street parking on raining by a floar street parking by a floar street parking on raining by a floar street parking by a floar street parkin |
| 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<br>38  |   |   |
| 38        |   |   |
|           | MAYOR & COUNCIL                               |   |
| 4U<br>//1 | 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  |
|           | GROUP HEALTH INSURANCE                        | PEBA rates + 5% increase on January 1   |
|           | WORKERS' COMPENSATION                         |   |
| 46        | PRINT AND OFFICE SUPPLIES                     |   |
| 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                                     |   |
| -         | MISCELLANEOUS                                 |   |
| 53<br>54  | CITIZENS & EMPLOYEE SERVICES                  |   |
| 55        |   |   |
| 55        |   |   |

|          | А            | В   | G                   | Н                | I                | J                 | K                   | L                     | М                | N                   | 0                         | Р                | Q                | R                | S                   | Т                | U                   |
|----------|--------------|---|---------------------|------------------|------------------|-------------------|---------------------|-----------------------|------------------|---------------------|---------------------------|------------------|------------------|------------------|---------------------|------------------|---------------------|
| 1        | DRAFT #2     |   |                     |                  |                  |                   | CITY                | OF ISLE OF            |                  | NERAL FUND          |                           |                  |                  |                  |                     |                  |                     |
|          |              |   | ACTUAL              | ACTUAL           | ACTUAL           | ACTUAL            | BUDGET              | YTD As Of             | Jan-Dec<br>2020  | FORECAST            | INCREASE/                 | PUDCET EV22      | INCREASE/        | FORECAST FV22    | FORECAST FV24       | FORECAST EVAL    | FORECAST FY26       |
| 2        | GL Number    | Description                               | FY17                | FY18             | FY19             | FY20              | FY21                | 12/31/2020<br>(6 MOS) | (12 MOS)         | FY21                | (DECREASE) IN FY21 BUDGET | BUDGET FY22      | BUD BUD          | FURECAST F123    | FURECAST F124       | FORECAST FY25    | FURECAST FYZO       |
| 3        |              |   |                     |                  |                  |                   |                     |                       | (22 11100)       |                     |                           |                  |                  |                  |                     |                  |                     |
| 56<br>57 |              | CENERAL COVERNENT                         |                     |                  |                  |                   |                     |                       |                  |                     |                           |                  |                  |                  |                     |                  |                     |
| 57       |              | GENERAL GOVERMENT                         |                     |                  |                  |                   |                     |                       |                  |                     |                           |                  |                  |                  |                     |                  |                     |
| 58       | 10-4110.5001 | SALARIES & WAGES                          | 420,062             | 476,309          | 439,439          | 403,495           | 407,277             | 188,909               | 392,325          | 394,891             | (12,386)                  | 434,701          | 27,424           | 445,569          | 456,708             | 468,125          | 479,829             |
| 59       | 10-4110.5002 | OVERTIME WAGES                            | 11,073              | 16,562           | 11,513           | 928               | 1,665               | 220                   | 4,989            | 500                 | (1,165)                   | 1,749            | 84               | 1,793            | 1,838               | 1,883            | 1,931               |
| 60       |              | 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           | 30,247              | (1,037)                   | 33,388           | 2,104            | 34,223           | 35,079              | 35,956           | 36,855              |
| 62<br>63 |              | GROUP HEALTH INSURANCE                    | 51,332<br>32,743    | 62,907<br>44,251 | 60,564<br>39,371 | 58,531<br>36,630  | 67,721<br>38,828    | 29,429<br>15,767      | 54,382<br>36,788 | 65,477<br>29,361    | (2,244)<br>(9,467)        | 76,641<br>34,659 | 8,920<br>(4,169) | 83,030<br>36,392 | 85,106<br>38,212    | 87,234<br>40,122 | 89,414<br>42,128    |
| 64       |              | WORKMEN'S COMPENSATION                    | 5,247               | 4,330            | 4,261            | (683)             | 4,577               | 1,790                 | 4,239            | 3,580               | (997)                     | 4,863            | 286              | 4,985            | 5,109               | 5,237            | 5,368               |
| 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       |              | 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       |              | 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               |
| 70       |              | MEETINGS AND SEMINARS                     | 6,410               | 6,531            | 6,428            | 1,704             | 13,500              | 172                   | 5,459            | 13,500              | - (650)                   | 8,500            | (5,000)          | 8,500            | 8,500               | 8,500            | 8,500               |
| 71<br>72 |              | VEHICLE, FUEL & OIL ELECTRIC AND GAS      | 1,432<br>3,673      | 1,462<br>4,683   | 376<br>3,628     | 579<br>4,231      | 750<br>4,700        | 2,559                 | 76<br>4,282      | 4,700               | (650)                     | 4,700            | (650)<br>-       | 4,700            | 4,700               | 4,700            | 4,700               |
| 73       |              | 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              |
|          | 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               |
|          |              |   |                     |                  |                  |                   |                     |                       |                  |                     |                           |                  |                  |                  |                     |                  |                     |
|          | 10-4120.5024 | IT EQUP, SOFTWARE & SVCS                  | -                   | -                | -                | -                 | -                   | -                     | -                | -                   | -                         | 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           | 28,000              |
| 78       | 10-4120.5027 | MACHINE/EQUIPMENT REPAIR                  | -                   | 69               | -                | -                 | 500                 | -                     | -                | 500                 | -                         | 500              | -                | 500              | 500                 | 500              | 500                 |
| 79       | 10-4120.5044 | CLEANING/SANITARY SUPPLY                  | 1,758               | 1,623            | 1,732            | 2,149             | 1,800               | 688                   | 1,823            | 1,800               | -                         | 2,000            | 200              | 2,000            | 2,000               | 2,000            | 2,000               |
| 80       |              | MEDICAL AND LAB                           | 446                 | 554              | 452              | 680               | 600                 | 241                   | 304              | 600                 | -                         | 600              | -                | 600              | 600                 | 600              | 600                 |
| 81       | 10-4120.5061 | ADVERTISING                               | 6,972               | 3,850            | 9,354            | 4,716             | 6,000               | 2,882                 | 9,875            | 6,000               | -                         | 6,000            | - (2.000)        | 6,000            | 6,000               | 6,000            | 6,000               |
| 82<br>83 |              | INSURANCE RENT AND LEASES                 | 19,143<br>8,423     | 20,968<br>8,023  | 19,233<br>10,565 | 19,864<br>8,998   | 23,000<br>10,450    | 12,835<br>3,878       | 19,279<br>11,067 | 23,000<br>10,450    | -                         | 20,000<br>10,000 | (3,000)<br>(450) | 20,400<br>10,450 | 20,808<br>10,450    | 21,224<br>10,450 | 21,224<br>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              |
| 05       | 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              |
| 86       |              |   |                     |                  |                  |                   | 130,000             | 23,312                |                  | 200,000             | 30,000                    |                  |                  | 33,000           |                     |                  |                     |
| 87<br>88 |              | ELECTION EXPENSES MISC. & CONTINGENCY EXP | 12.160              | 10,513<br>16,390 | 77<br>19,087     | 2,206<br>16,937   | 14.000              | 2 1 5 0               | 77<br>15,906     | 14.000              | -                         | 5,000<br>19,000  | 5,000            | 19,000           | 5,000               | 19,000           | 5,000               |
| 89       | 10-4120.5079 | SUBTOTAL GENERAL GOVT                     | 12,169<br>1,452,603 | 1,590,321        | 1,617,089        | 1,502,050         | 14,000<br>2,041,022 | 3,158<br>486,241      | 1,540,378        | 14,000<br>2,041,370 | 348                       | 2,129,539        | 5,000<br>88,517  | 2,063,238        | 19,000<br>1,943,651 | 1,943,492        | 19,000<br>2,000,964 |
| 90       |              | % Increase/(Decrease) from Prior \        | 2%                  | 9%               | 2%               | -7%               | 36%                 | 100,211               | 2,3 10,370       | 0%                  | 3.0                       | 4%               |                  | -3%              |                     |                  | 3%                  |
|          |              |   |                     |                  |                  |                   |                     |                       |                  |                     |                           |                  |                  |                  |                     |                  |                     |
| 92       |              | POLICE                                    |                     |                  |                  |                   |                     |                       |                  |                     |                           |                  |                  |                  |                     |                  |                     |
| 93       |              | SALARIES & WAGES                          | 1,261,563           | 1,386,453        | 1,297,392        | 1,235,798         | 1,413,925           | 688,548               | 1,233,067        | 1,458,555           | 44,630                    | 1,602,797        | 188,872          | 1,642,867        | 1,683,939           | 1,726,037        | 1,769,188           |
| 94       |              | OVERTIME WAGES                            | 138,565             | 161,481          | 139,222          | 167,858           | 150,774             | 67,431                | 157,590          | 126,583             | (24,191)                  | 155,017          | 4,243            | 158,892          | 162,865             | 166,936          | 171,110             |
| 95<br>96 |              | PART-TIME WAGES FICA EXPENSE              | 3,861<br>105,093    | -<br>116,135     | -<br>107,547     | 13,809<br>105,311 | -<br>119,699        | -<br>55,382           | 8,476<br>104,652 | -<br>121,263        | -<br>1,564                | 134,473          | -<br>14,773      | 137,835          | -<br>141,280        | -<br>144,812     | 148,433             |
| 97       |              | RETIREMENT EXPENSE                        | 192,481             | 240,041          | 228,451          | 237,075           | 293,253             | 133,757               | 226,428          | 297,213             | 3,960                     | 347,033          | 53,780           | 373,519          | 382,857             | 392,429          | 402,239             |
| 98       |              | GROUP HEALTH INSURANCE                    | 177,128             | 196,336          | 190,275          | 179,745           | 235,252             | 103,368               | 179,879          | 207,213             | (28,052)                  | 229,208          | (6,044)          | 240,668          | 252,702             | 265,337          | 278,604             |
| 99       |              | WORKMEN'S COMPENSATION                    | 60,877              | 56,296           | 62,442           | 50,860            | 70,132              | 34,638                | 62,910           | 69,276              | (856)                     | 79,380           | 9,248            | 81,365           | 83,399              | 85,484           | 87,621              |
| 100      | 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              |
| 101      |              | 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               | - (45,000)                | 3,000            | - (5.000)        | 3,000            | 3,000               | 3,000            | 3,000               |
| 103      | 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              |

|               | V                                   | W   |
|---------------|-------------------------------------|---|
| 1             |                                     | CITY OF ISLE OF PALMS GENERAL FUND  |
|               |                                     |   |
|               |                                     | NOTES NOTES   |
| 2             |                                     |   |
| 56            |                                     |   |
| 57 <b>GEN</b> | NERAL GOVERMENT EXPEND              | DITURES   |
| SAL           | ARIES & WAGES                       | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also                |
| 58            |                                     | includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. FY23-FY26 forecasts include an annual 2.5% merit pool.   |
|               | ERTIME WAGES RT-TIME WAGES          | Forecast increase is 2.5% per year  |
|               | A EXPENSE                           | FICA rate is 7.65%  |
|               | TREMENT EXPENSE                     | SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26  |
|               | OUP HEALTH INSURANCE                | PEBA rates + 5% increase on January 1   |
| 64 WO         | PRKMEN'S COMPENSATION               | Based on current SCMIT rates and forecasted salaries.   |
| 65 DEB        | BT 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 PRIN       | NT AND OFFICE SUPPLIES              |   |
|               | BT 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.            |
|               | NK SERVICE CHARGES                  |   |
|               | MBERSHIP AND DUES                   |   |
|               | ETINGS AND SEMINARS                 | Includes SCCCMA, ICMA, MASC and BS&A conferences.   |
|               | HICLE, FUEL & OIL CTRIC AND GAS     |   |
|               | EPHONE/CABLE                        |   |
|               | TER AND SEWER                       |   |
|               |                                     | 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),       |
| 75 IT E       | QUP, SOFTWARE & SVCS                | Adobe DC (\$2k) and BS&A accounting software (\$11k)  |
| 76 NON        | N-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  |
| MAI           | INT & 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.  |
|               | CHINE/EQUIPMENT REPAIR              |   |
|               | ANING/SANITARY SUPPLY DICAL AND LAB |   |
|               | VERTISING                           | Covers all advertising needs of the City - public notices, employment, license renewals, etc.   |
|               | URANCE                              | Forecast 2% annual increase each year   |
|               | NT AND LEASES                       | City Hall copiers and postage meter. Timeclock rental moved to IT account   |
| 84 EMF        | PLOYEE TRAINING                     | Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$40,000 for City-wide tuition reimbursement program   |
| PR∩           | DFESSIONAL SERVICES                 | 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 THO        |                                     | Planning and Compensation Study are completed in FY21 with no overflow into FY22.   |
| CON           | NTRACTED 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          |
| 87 FLE        | CTION EXPENSES                      | Strategist  Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years  |
|               | SC. & 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            | LICE EVEN DITUES                    |   |
| 92 <b>POL</b> | LICE EXPENDITURES                   |   |
|               | ADIEC 9 MACEC                       | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also                |
|               | ARIES & WAGES ERTIME WAGES          | includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. FY23-FY26 forecasts include an annual 2.5% merit pool.  Approximately 7% of regular pay for officers, 12.5% for communications specialists.        |
|               | RT-TIME WAGES                       | Approximately 7% of regular pay for officers, 12.3% for confinitualications specialists.  |
|               | A EXPENSE                           | FICA rate is 7.65%  |
|               | TREMENT 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 <b>GRC</b> | OUP HEALTH INSURANCE                | PEBA rates + 5% increase on January 1   |
| 99 <b>WO</b>  | RKMEN'S COMPENSATION                | Based on current SCMIT rates and forecasted salaries.   |
|               | NT AND OFFICE SUPPLIES              |   |
|               | MBERSHIP AND DUES                   |   |
|               | ETINGS AND SEMINARS                 | Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group  |
| 103 VEH       | HICLE, FUEL & OIL                   | No fuel cost increase included in the forecast period.  |

|  | Α  | В  | G   | Н   | I   | J  | K   |   | M  | N   | 0  | Р  | Q  | R  | S   | T   | U   |
|--|--|--|---|---|---|--|---|---|--|---|--|--|--|--|---|---|---|
| 1  | DRAFT #2   |  |   |   |   |  | CITY  | OF ISLE OF  |  | IERAL FUND  |  |  |  |  |   |   |   |
| 2  | GL Number  | Description  | ACTUAL<br>FY17  | ACTUAL<br>FY18  | ACTUAL<br>FY19  | ACTUAL<br>FY20   | BUDGET<br>FY21  | YTD As Of<br>12/31/2020<br>(6 MOS)  | Jan-Dec<br>2020<br>(12 MOS)  | FORECAST<br>FY21  | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET  | BUDGET FY22  | INCREASE/<br>(DECREASE) IN FY22<br>BUD   | FORECAST FY23  | FORECAST FY24   | FORECAST FY25   | FORECAST FY26   |
| 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   | ELECTRIC AND GAS   | 30,017  | 33,877  | 25,111  | 24,412   | 32,000  | 10,662  | 25,514   | 26,000  | (6,000)  | 26,000   | (6,000)  | 26,000   | 26,000  | 26,000  | 26,000  |
| 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   | WATER AND SEWER  | 4,148   | 6,224   | 5,587   | 5,700  | 6,000   | 3,171   | 6,317  | 6,500   | 500  | 6,500  | 500  | 6,500  | 6,500   | 6,500   | 6,500   |
| 108  | 10-4420.5024   | IT EQUP, SOFTWARE & SVCS   | -   | -   | -   | -  | -   | -   | -  | -   | -  | 33,000   | 33,000   | 23,200   | 23,200  | 23,200  | 23,200  |
| 109  | 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   |
| 110  | 10-4420.5026   | 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  | 53,500  |
| 111  | 10-4420.5027   | MACHINE/EQUIPMENT REPAIR   | 4,960   | 8,043   | 6,199   | 137  | 7,000   | 10  | 4,956  | 7,000   | -  | 7,000  | -  | 8,500  | 8,500   | 8,500   | 8,500   |
| 112  | 10-4420.5041   | UNIFORMS   | 19,902  | 20,246  | 18,605  | 10,528   | 20,715  | 15,178  | 20,825   | 20,715  | 4 000  | 20,715   | - 4 000  | 20,715   | 20,715  | 20,715  | 20,715  |
| 113  | 10-4420.5044   | CLEANING/SANITARY SUPPLY   | 1,772   | 1,768   | 1,950   | 2,835  | 2,000   | 2,629   | 2,133  | 6,000   | 4,000  | 6,000  | 4,000  | 6,000  | 6,000   | 6,000   | 6,000   |
| 114<br>115   | 10-4420.5049<br>10-4420.5062   | MEDICAL AND LAB INSURANCE  | 3,846<br>65,919   | 3,814<br>62,343   | 4,018<br>61,284   | 3,922<br>70,235  | 4,000<br>65,000   | 1,871<br>38,178   | 3,807<br>62,143  | 4,000<br>65,000   | -  | 4,000<br>79,000  | 14,000   | 4,000<br>80,580  | 4,000<br>82,192   | 4,000<br>83,835   | 4,000<br>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   | <u> </u>   | 3,000  | (1,450)  | 4,450  | 4,450   | 4,450   | 4,450   |
| 117  |  | EMPLOYEE TRAINING  | 11,222  | 10,048  | 8,063   | 5,462  | 10,000  | 4,292   | 7,589  | 10,000  | _  | 10,000   | (1,430)  | 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  | -   | 20  | 10,914   | -   | -  | -  | -  | -  | -   | -   | -   |
| 120  | 10-4420.5079   | MISC. & CONTINGENCY EXP  | 3,854   | 2,640   | 1,818   | 3,114  | 3,250   | 1,907   | 3,841  | 3,250   | -  | 3,250  | -  | 3,250  | 3,250   | 3,250   | 3,250   |
| 121  | 10-4420.5081   | CANINE KENNEL EXPENSES   | 412   | 709   | 552   | 398  | 1,000   | 399   | 452  | 1,000   | -  | 1,000  | -  | 1,000  | 1,000   | 1,000   | 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  | 2,687,505   | (19,445)   | 3,021,573  | 314,622  | 3,092,841  | 3,166,848   | 3,242,485   | 3,318,645   |
|  |  |  |   |   |   |  |   |   |  |   |  |  |  |  |   |   |   |
| 123  |  | % Increase/(Decrease) from Prior \   | 2%  | 11%   | -6%   | -4%  | 15%   |   |  | -1%   |  | 12%  |  | 2%   | 2%  | 2%  | 2%  |
|  |  |  | 2%  | 11%   | -6%   | -4%  | 15%   |   |  | -1%   |  | 12%  |  | 2%   | 2%  | 2%  | 2%  |
| 123<br>124<br>125  |  | FIRE   |   |   |   |  |   | 871 546   | 1 734 596  |   | 47 967   |  | 292 909  |  |   |   |   |
|  | 10-4510.5001   | FIRE SALARIES & WAGES  | 1,600,542   | 1,632,793   | 1,709,626   | 1,728,922  | 1,627,524   | 871,546   | 1,734,596  | 1,675,491   | 47,967   | 1,920,433  | 292,909  | 1,968,444  | 2,017,655   | 2,068,096   | 2,119,799   |
| 124<br>125<br>126<br>127   | 10-4510.5001<br>10-4510.5002   | FIRE SALARIES & WAGES OVERTIME WAGES   | 1,600,542<br>334,068  | 1,632,793<br>344,556  | 1,709,626<br>319,872  | 1,728,922<br>364,157   | 1,627,524<br>285,994  | 187,504   | 312,982  | 1,675,491<br>374,470  | 88,476   | 1,920,433<br>299,127   | 13,133   | 1,968,444<br>306,605   | 2,017,655<br>314,270  | 2,068,096<br>322,127  | 2,119,799<br>330,180  |
| 124<br>125<br>126<br>127<br>128  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003   | FIRE SALARIES & WAGES OVERTIME WAGES PART-TIME WAGES   | 1,600,542<br>334,068<br>24,594  | 1,632,793<br>344,556<br>13,286  | 1,709,626<br>319,872<br>3,399   | 1,728,922<br>364,157<br>2,514  | 1,627,524<br>285,994<br>16,900  | 187,504<br>-  | 312,982<br>2,846   | 1,675,491<br>374,470<br>9,455   | 88,476<br>(7,445)  | 1,920,433<br>299,127<br>16,900   | 13,133<br>-  | 1,968,444<br>306,605<br>16,900   | 2,017,655<br>314,270<br>16,900  | 2,068,096<br>322,127<br>16,900  | 2,119,799<br>330,180<br>16,900  |
| 124<br>125<br>126<br>127   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003   | FIRE SALARIES & WAGES OVERTIME WAGES   | 1,600,542<br>334,068<br>24,594<br>148,125   | 1,632,793<br>344,556<br>13,286<br>149,150   | 1,709,626<br>319,872<br>3,399<br>150,840  | 1,728,922<br>364,157   | 1,627,524<br>285,994<br>16,900<br>147,677   | 187,504<br>-<br>77,611  | 312,982<br>2,846<br>151,576  | 1,675,491<br>374,470<br>9,455<br>157,545  | 88,476<br>(7,445)<br>9,868   | 1,920,433<br>299,127<br>16,900<br>171,089  | 13,133<br>-<br>23,412  | 1,968,444<br>306,605<br>16,900<br>175,334  | 2,017,655<br>314,270<br>16,900<br>179,685   | 2,068,096<br>322,127<br>16,900<br>184,145   | 2,119,799<br>330,180<br>16,900<br>188,716   |
| 124<br>125<br>126<br>127<br>128<br>129   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004   | FIRE  SALARIES & WAGES  OVERTIME WAGES  PART-TIME WAGES  FICA EXPENSE  | 1,600,542<br>334,068<br>24,594  | 1,632,793<br>344,556<br>13,286  | 1,709,626<br>319,872<br>3,399   | 1,728,922<br>364,157<br>2,514<br>154,916   | 1,627,524<br>285,994<br>16,900  | 187,504<br>-  | 312,982<br>2,846   | 1,675,491<br>374,470<br>9,455   | 88,476<br>(7,445)  | 1,920,433<br>299,127<br>16,900   | 13,133<br>-  | 1,968,444<br>306,605<br>16,900   | 2,017,655<br>314,270<br>16,900  | 2,068,096<br>322,127<br>16,900  | 2,119,799<br>330,180<br>16,900  |
| 124<br>125<br>126<br>127<br>128<br>129   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006   | FIRE  SALARIES & WAGES  OVERTIME WAGES  PART-TIME WAGES  FICA EXPENSE  RETIREMENT EXPENSE  | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061  | 1,632,793<br>344,556<br>13,286<br>149,150<br>304,966  | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955   | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949  | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471  | 187,504<br>-<br>77,611<br>192,749   | 312,982<br>2,846<br>151,576<br>345,841   | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232   | 88,476<br>(7,445)<br>9,868<br>25,761   | 1,920,433<br>299,127<br>16,900<br>171,089<br>451,673   | 13,133<br>-<br>23,412<br>81,202  | 1,968,444<br>306,605<br>16,900<br>175,334<br>486,810   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890  | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273  | 2,119,799<br>330,180<br>16,900<br>188,716<br>523,965  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008   | FIRE  SALARIES & WAGES  OVERTIME WAGES  PART-TIME WAGES  FICA EXPENSE  RETIREMENT EXPENSE  GROUP HEALTH INSURANCE  WORKMEN'S COMPENSATION  UNEMPLOYMENT COMPENSATION   | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439   | 1,632,793<br>344,556<br>13,286<br>149,150<br>304,966<br>261,888<br>70,966   | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3  | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471<br>286,857<br>78,101   | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789  | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048  | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)   | 1,920,433<br>299,127<br>16,900<br>171,089<br>451,673<br>282,895<br>90,945  | 13,133<br>-<br>23,412<br>81,202<br>(3,962)   | 1,968,444<br>306,605<br>16,900<br>175,334<br>486,810<br>297,040<br>93,219  | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938   | 2,119,799<br>330,180<br>16,900<br>188,716<br>523,965<br>343,861<br>100,386  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010   | FIRE  SALARIES & WAGES  OVERTIME WAGES  PART-TIME WAGES  FICA EXPENSE  RETIREMENT EXPENSE  GROUP HEALTH INSURANCE  WORKMEN'S COMPENSATION  UNEMPLOYMENT COMPENSATION  PRINT AND OFFICE SUPPLIES  | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931   | 1,632,793<br>344,556<br>13,286<br>149,150<br>304,966<br>261,888<br>70,966   | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157   | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471<br>286,857<br>78,101   | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244  | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048  | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582   | 1,920,433<br>299,127<br>16,900<br>171,089<br>451,673<br>282,895<br>90,945  | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-  | 1,968,444<br>306,605<br>16,900<br>175,334<br>486,810<br>297,040<br>93,219  | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938   | 2,119,799<br>330,180<br>16,900<br>188,716<br>523,965<br>343,861<br>100,386  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5006<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014   | FIRE  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   | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931<br>2,191  | 1,632,793<br>344,556<br>13,286<br>149,150<br>304,966<br>261,888<br>70,966<br>-<br>5,795<br>1,987  | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628<br>2,294   | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553  | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471<br>286,857<br>78,101<br>-<br>5,500<br>2,300  | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352   | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554   | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683<br>-<br>5,500<br>2,300  | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-   | 1,920,433<br>299,127<br>16,900<br>171,089<br>451,673<br>282,895<br>90,945<br>-<br>5,500<br>2,300   | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-   | 1,968,444<br>306,605<br>16,900<br>175,334<br>486,810<br>297,040<br>93,219<br>-<br>5,500<br>2,300   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300  | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300  | 2,119,799<br>330,180<br>16,900<br>188,716<br>523,965<br>343,861<br>100,386<br>-<br>5,500<br>2,300   |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015   | FIRE  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  | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931<br>2,191  | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147   | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628<br>2,294<br>101  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314   | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471<br>286,857<br>78,101<br>-<br>5,500<br>2,300<br>500                                     | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352   | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314  | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683<br>-<br>5,500<br>2,300<br>500   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-  | 1,920,433<br>299,127<br>16,900<br>171,089<br>451,673<br>282,895<br>90,945<br>-<br>5,500<br>2,300<br>500  | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-  | 1,968,444<br>306,605<br>16,900<br>175,334<br>486,810<br>297,040<br>93,219<br>-<br>5,500<br>2,300<br>500  | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500   | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016   | FIRE  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   | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931<br>2,191<br>-<br>17,264                             | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932  | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628<br>2,294<br>101<br>18,752                              | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314<br>12,693                               | 1,627,524 285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000  | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352<br>-<br>5,519                               | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120  | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683<br>-<br>5,500<br>2,300<br>500<br>20,000                               | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>-<br>-<br>1,000   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000   | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>-<br>1,000  | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500<br>20,000   | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000   |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017   | FIRE  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  | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931<br>2,191<br>-<br>17,264<br>72,219                   | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147   | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628<br>2,294<br>101  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314   | 1,627,524<br>285,994<br>16,900<br>147,677<br>370,471<br>286,857<br>78,101<br>-<br>5,500<br>2,300<br>500                                     | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352<br>-<br>5,519<br>26,047                     | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314  | 1,675,491<br>374,470<br>9,455<br>157,545<br>396,232<br>264,100<br>102,683<br>-<br>5,500<br>2,300<br>500   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>-<br>1,000  | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000  | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>-<br>1,000  | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000  | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500   | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017   | FIRE  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  | 1,600,542<br>334,068<br>24,594<br>148,125<br>284,061<br>242,054<br>77,439<br>-<br>4,931<br>2,191<br>-<br>17,264                             | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009   | 1,709,626<br>319,872<br>3,399<br>150,840<br>331,955<br>280,170<br>68,845<br>-<br>5,628<br>2,294<br>101<br>18,752<br>59,406                    | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314<br>12,693<br>65,175                     | 1,627,524 285,994 16,900 147,677 370,471 286,857 78,101 - 5,500 2,300 500 19,000 65,000   | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352<br>-<br>5,519                               | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170  | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>-<br>-<br>1,000   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000   | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>-<br>1,000  | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000                               | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000   |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020   | FIRE  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  | 1,600,542 334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074  | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 5,795 1,987 147 17,932 60,009 48,781  | 1,709,626 319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614   | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314<br>12,693<br>65,175<br>40,460           | 1,627,524 285,994 16,900 147,677 370,471 286,857 78,101 5,500 2,300 500 19,000 65,000 44,500  | 187,504<br>-<br>77,611<br>192,749<br>134,241<br>55,789<br>-<br>2,244<br>1,352<br>-<br>5,519<br>26,047<br>21,487           | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831  | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000  | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>-<br>1,000<br>-<br>(500)  | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000   | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)   | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000   | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000                     | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000   |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5006<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021   | FIRE  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   | 1,600,542 334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403   | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421                                       | 1,709,626 319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314<br>12,693<br>65,175<br>40,460<br>55,278 | 1,627,524 285,994 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<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731  | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000  | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000  | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000 61,000  | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000<br>61,000                               | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000<br>61,000           | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000 61,000  |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140  | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5006<br>10-4510.5006<br>10-4510.5008<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022   | FIRE  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  | 1,600,542 334,068 24,594 148,125 284,061 242,054 77,439 - 4,931 2,191 - 17,264 72,219 42,074 57,403   | 1,632,793 344,556 13,286 149,150 304,966 261,888 70,966 - 5,795 1,987 147 17,932 60,009 48,781 59,421                                       | 1,709,626 319,872 3,399 150,840 331,955 280,170 68,845 - 5,628 2,294 101 18,752 59,406 40,614 58,645  | 1,728,922<br>364,157<br>2,514<br>154,916<br>363,949<br>278,507<br>81,858<br>3<br>3,157<br>553<br>314<br>12,693<br>65,175<br>40,460<br>55,278 | 1,627,524 285,994 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<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731  | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000   | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400                              | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000                                   | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400   | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000                                   | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000<br>61,000<br>13,000                     | 2,068,096<br>322,127<br>16,900<br>184,145<br>511,273<br>327,486<br>97,938<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000<br>61,000<br>13,000 | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000   |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140<br>141   | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5006<br>10-4510.5006<br>10-4510.5008<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022<br>10-4520.5022<br>10-4520.5022<br>10-4520.5025                                 | FIRE  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   | 1,600,542 334,068 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                    | 1,632,793 344,556 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                 | 1,709,626 319,872 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                    | 1,728,922 364,157 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                     | 1,627,524 285,994 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                 | 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<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731<br>12,524<br>-<br>4,733<br>57,118                              | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000                     | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400                                   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 2,000 37,000               | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400<br>29,000   | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000               | 2,017,655<br>314,270<br>16,900<br>179,685<br>498,890<br>311,892<br>95,549<br>-<br>5,500<br>2,300<br>500<br>20,000<br>65,000<br>44,000<br>61,000<br>13,000<br>20,000<br>37,000 | 2,068,096 322,127 16,900 184,145 511,273 327,486 97,938 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000                          | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000                     |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140<br>141<br>142<br>143                             | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022<br>10-4520.5022<br>10-4520.5025<br>10-4520.5025<br>10-4520.5026<br>10-4520.5026 | FIRE  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                                     | 1,600,542 334,068 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              | 1,632,793 344,556 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          | 1,709,626 319,872 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              | 1,728,922 364,157 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              | 1,627,524 285,994 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          | 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<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731<br>12,524<br>-<br>4,733<br>57,118<br>11,698                    | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000              | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400                                   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 2,000 37,000               | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400<br>29,000<br>(2,700)                                | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000               | 2,017,655 314,270 16,900 179,685 498,890 311,892 95,549 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000  | 2,068,096 322,127 16,900 184,145 511,273 327,486 97,938 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000                          | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000                     |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140<br>141<br>142<br>143<br>144<br>145<br>146        | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022<br>10-4520.5022<br>10-4520.5024<br>10-4520.5025<br>10-4520.5026 | FIRE  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   | 1,600,542 334,068 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       | 1,632,793 344,556 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   | 1,709,626 319,872 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       | 1,728,922 364,157 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       | 1,627,524 285,994 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   | 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       | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731<br>12,524<br>-<br>4,733<br>57,118<br>11,698<br>17,711          | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000       | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400                                   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000       | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400<br>29,000<br>(24,000)<br>-<br>-                     | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 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 | 2,017,655 314,270 16,900 179,685 498,890 311,892 95,549 - 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                                | 2,068,096 322,127 16,900 184,145 511,273 327,486 97,938 - 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            | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 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       |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140<br>141<br>142<br>143<br>144<br>145<br>146<br>147 | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022<br>10-4520.5022<br>10-4520.5024<br>10-4520.5024<br>10-4520.5025 | FIRE  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 | 1,600,542 334,068 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 | 1,632,793 344,556 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 | 1,709,626 319,872 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 | 1,728,922 364,157 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 | 1,627,524 285,994 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 | 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 | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731<br>12,524<br>-<br>4,733<br>57,118<br>11,698<br>17,711<br>5,006 | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 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 | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400<br>-<br>-<br>-<br>-<br>-<br>3,000 | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 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 | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400<br>29,000<br>(2,700)<br>(24,000)<br>-<br>-<br>3,000 | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 4,700 37,000               | 2,017,655 314,270 16,900 179,685 498,890 311,892 95,549 - 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                          | 2,068,096 322,127 16,900 184,145 511,273 327,486 97,938 - 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      | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 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 |
| 124<br>125<br>126<br>127<br>128<br>129<br>130<br>131<br>132<br>133<br>134<br>135<br>136<br>137<br>138<br>139<br>140<br>141<br>142<br>143<br>144<br>145<br>146        | 10-4510.5001<br>10-4510.5002<br>10-4510.5003<br>10-4510.5004<br>10-4510.5005<br>10-4510.5006<br>10-4510.5007<br>10-4510.5008<br>10-4520.5010<br>10-4520.5014<br>10-4520.5015<br>10-4520.5016<br>10-4520.5017<br>10-4520.5020<br>10-4520.5021<br>10-4520.5022<br>10-4520.5022<br>10-4520.5024<br>10-4520.5025<br>10-4520.5026 | FIRE  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   | 1,600,542 334,068 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       | 1,632,793 344,556 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   | 1,709,626 319,872 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       | 1,728,922 364,157 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       | 1,627,524 285,994 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   | 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       | 312,982<br>2,846<br>151,576<br>345,841<br>284,684<br>79,048<br>-<br>5,227<br>554<br>314<br>18,120<br>62,170<br>43,831<br>56,731<br>12,524<br>-<br>4,733<br>57,118<br>11,698<br>17,711          | 1,675,491 374,470 9,455 157,545 396,232 264,100 102,683 - 5,500 2,300 500 20,000 65,000 44,000 60,000 13,000 - 4,700 61,000 10,000 20,000       | 88,476<br>(7,445)<br>9,868<br>25,761<br>(22,757)<br>24,582<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>-<br>2,400                                   | 1,920,433 299,127 16,900 171,089 451,673 282,895 90,945 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 29,000 37,000 10,000 20,000       | 13,133<br>-<br>23,412<br>81,202<br>(3,962)<br>12,844<br>-<br>-<br>-<br>1,000<br>-<br>(500)<br>1,000<br>2,400<br>29,000<br>(24,000)<br>-<br>-                     | 1,968,444 306,605 16,900 175,334 486,810 297,040 93,219 - 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 | 2,017,655 314,270 16,900 179,685 498,890 311,892 95,549 - 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                                | 2,068,096 322,127 16,900 184,145 511,273 327,486 97,938 - 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            | 2,119,799 330,180 16,900 188,716 523,965 343,861 100,386 - 5,500 2,300 500 20,000 65,000 44,000 61,000 13,000 20,000 37,000 10,000 20,000             |

| V   | OLTY OF ICLE OF DALMS CENEDAL FLIND   |
|---|---|
| 1   | CITY OF ISLE OF PALMS GENERAL FUND  |
| 2   | NOTES   |
| 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  | increased based on the 12 month detail as well as the extended replacement cycle from 0 to 7 years  |
| 106 TELEPHONE/CABLE   | Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)  |
| 107 WATER AND SEWER   | mels profile, interfier (\$14k), centain & data cards (\$7k), freie line (\$7k) and charleston country radio fee (\$20k)  |
| 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 110                               | 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                                       | Folice copier. Timeclock relital moved to traccount   |
| 118 PROFESSIONAL SERVICES                                   | Annual CALEA continuation   |
| 119 CONTRACTED SERVICES                                     | Allitudi CALEA Continuation   |
| 120 MISC. & CONTINGENCY EXP                                 |   |
| 121 CANINE KENNEL EXPENSES                                  |   |
| 122   |   |
| 123   |   |
|   |   |
| 124<br>125 <b>FIRE</b>                                      |   |
| 126 SALARIES & WAGES  | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. FY23-FY26 forecasts include an annual 2.5% merit pool.  |
| 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  | FICA rate is 7.65%  |
| 130 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   |
| 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   |   |
| 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  |
| 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 ani nens and naloyone (narcan)  |
| 149 INSURANCE   | Incls cost related to epi pens and naloxone (narcan)  Forecast 2% annual increase each year   |
| . IS INSOITABLE   | 1 01 coast 2/3 annual mereuse each year   |

|            | Α            | В   | G                         | Н                         | ı                          | J                         | К                         | L                       | М                          | N                         | 0             | Р                         | 0                               | R                         | S                         | Т                         | U                         |
|------------|--------------|---|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|-------------------------|----------------------------|---------------------------|---------------|---------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 1          | DRAFT #2     |   |                           |                           |                            | <u> </u>                  | CITY                      | OF ISLE OF              | PALMS GEN                  | IERAL FUND                |               |                           | •                               | •                         |                           |                           |                           |
|            |              |   |                           |                           |                            |                           |                           | YTD As Of               | Jan-Dec                    |                           | INCREASE/     |                           | INCREASE /                      |                           |                           |                           |                           |
|            |              |   | ACTUAL                    | ACTUAL                    | ACTUAL                     | ACTUAL                    | BUDGET                    | 12/31/2020              | 2020                       | FORECAST                  | (DECREASE) IN | BUDGET FY22               | INCREASE/<br>(DECREASE) IN FY22 | FORECAST FY23             | FORECAST FY24             | FORECAST FY25             | FORECAST FY26             |
| 2          | GL Number    | Description                                     | FY17                      | FY18                      | FY19                       | FY20                      | FY21                      | (6 MOS)                 | (12 MOS)                   | FY21                      | FY21 BUDGET   |                           | BUD                             |                           |                           |                           |                           |
| 3          | 40 4530 5063 | DENT AND LEAGES                                 | 4.502                     | 4 200                     | 050                        | 5.007                     | 2.450                     | 4.722                   | 2.440                      | 2.450                     |               | 2 000                     | (4, 450)                        | 2.450                     | 2.450                     | 2.450                     | 2.450                     |
| 150<br>151 |              | RENT AND LEASES EMPLOYEE TRAINING               | 1,583<br>10,558           | 1,300<br>8,156            | 958                        | 5,807                     | 3,450                     | 1,722<br>7,826          | 2,448                      | 3,450                     | -<br>F 000    | 2,000                     | (1,450)                         | 3,450                     | 3,450                     | 3,450                     | 3,450                     |
| 151        |              | PROFESSIONAL SERVICES                           | 6,052                     | 3,229                     | 7,953<br>5,380             | 8,684<br>5,473            | 10,000<br>6,000           | 2,760                   | 4,748<br>6,319             | 15,000<br>6,000           | 5,000         | 20,000<br>6,000           | 10,000                          | 20,000<br>6,000           | 20,000<br>6,000           | 20,000<br>6,000           | 20,000<br>6,000           |
| 153        |              | 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        |              | 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                  | 3,463,426                 | 177,352       | 3,744,862                 | 458,788                         | 3,854,131                 | 3,947,508                 | 4,043,576                 | 4,139,418                 |
| 156        |              | % Increase/(Decrease) from Prior \              | 4%                        | 3%                        | 3%                         | 3%                        | -4%                       | _, _, _,                | 3,000,000                  | 5%                        |               | 8%                        | ,.                              | 3%                        |                           |                           | 2%                        |
| 156<br>157 |              |   |                           |                           |                            |                           |                           |                         |                            |                           |               |                           |                                 |                           |                           |                           |                           |
| 158        |              | PUBLIC WORKS                                    |                           |                           |                            |                           |                           |                         |                            |                           |               |                           |                                 |                           |                           |                           |                           |
|            |              | CALADIEC 9 MACEC                                | FOF 42.4                  | F20.4FF                   | 527.524                    | F.C.C. 4.0.2              | FF0 70C                   | 207.506                 | FF7 760                    | E02.4EE                   | 44.440        | 640.402                   | 67.407                          | 622.640                   | C40,400                   | 665.726                   | 602.260                   |
| 159        | 10-4610.5001 | SALARIES & WAGES                                | 505,434                   | 528,155                   | 527,534                    | 566,183                   | 550,706                   | 287,506                 | 557,760                    | 592,155                   | 41,449        | 618,193                   | 67,487                          | 633,648                   | 649,489                   | 665,726                   | 682,369                   |
| 160        | 10-4610.5002 | OVERTIME WAGES                                  | 14,437                    | 17,031                    | 6,411                      | 10,757                    | 9,796                     | 6,051                   | 8,683                      | 11,559                    | 1,763         | 11,006                    | 1,210                           | 11,281                    | 11,563                    | 11,852                    | 12,149                    |
| 161        | 10-4610.5003 | PART-TIME WAGES                                 | -                         | -                         | -                          | 2,577                     | -                         | 11,126                  | 13,703                     | 21,378                    | 21,378        | 20,742                    | 20,742                          | 21,261                    | 21,792                    | 22,337                    | 22,895                    |
| 162        |              | FICA EXPENSE                                    | 39,198                    | 41,016                    | 40,082                     | 43,187                    | 42,878                    | 22,650                  | 42,433                     | 47,820                    | 4,941         | 49,720                    | 6,842                           | 50,963                    | 52,238                    | 53,544                    | 54,882                    |
| 163        | 10-4610.5005 | RETIREMENT EXPENSE                              | 60,179                    | 70,131                    | 72,216                     | 83,647                    | 92,819                    | 45,678                  | 79,776                     | 99,975                    | 7,156         | 110,487                   | 17,668                          | 119,699                   | 122,691                   | 125,759                   | 128,903                   |
| 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         | 41,381                    | 4,938                           | 42,416                    | 43,476                    | 44,563                    | 45,677                    |
| 166        |              | PRINT AND OFFICE SUPPLIES                       | 587                       | 883                       | 2,916                      | 920                       | 1,500                     | 68                      | 3,361                      | 1,500                     | -             | 1,500                     | -                               | 1,500                     | 1,500                     | 1,500                     | 1,500                     |
| 167        | 10-4620.5014 | MEMBERSHIP AND DUES                             | 462                       | 459                       | 466                        | 254                       | 500                       | 7                       | 631                        | 500                       | -             | 500                       | -                               | 500                       | 500                       | 500                       | 500                       |
| 168<br>169 |              | MEETINGS AND SEMINARS VEHICLE, FUEL & OIL       | 51,241                    | 60,562                    | 99<br>73,819               | 61,548                    | 500<br>75,000             | 95<br>26,205            | 99<br>79,338               | 500<br>80,000             | 5,000         | 500<br>80,000             | 5,000                           | 500<br>80,000             | 500<br>80,000             | 500<br>80,000             | 500<br>80,000             |
| 170        | 10-4620.5017 | VEHICLE, FOLL & OIL  VEHICLE MAINTENANCE        | 66,547                    | 86,122                    | 86,111                     | 84,066                    | 90,000                    | 28,511                  | 93,733                     | 90,000                    | -             | 90,000                    | 3,000                           | 90,000                    | 90,000                    | 90,000                    | 90,000                    |
| 171        |              | 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                    | (4,000)       | 14,000                    | (-,,000)                        | 14,000                    | 14,000                    | 14,000                    | 14,000                    |
| 173        |              | 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        |              | 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                     | -                       | -                          | 2,000                     | -             | 2,000                     | -                               | 2,000                     | 2,000                     | 2,000                     | 2,000                     |
| 182        | 10-4620.5062 | INSURANCE                                       | 31,754                    | 38,316                    | 40,102                     | 44,939                    | 50,000                    | 27,071                  | 39,503                     | 50,000                    | -             | 37,500                    | (12,500)                        | 38,250                    | 39,015                    | 39,795                    | 39,795                    |
| 183        | 10-4620.5063 | RENT AND LEASES                                 | 147                       | 465                       | 172                        | 1,392                     | 1,950                     | 580                     | 803                        | 1,950                     | -             | 500                       | (1,450)                         | 1,950                     | 1,950                     | 1,950                     | 1,950                     |
| 184        |              | EMPLOYEE TRAINING                               | -                         | -                         | 55                         | -                         | 300                       | -                       | 55                         | 100                       | (200)         | 300                       | -                               | 300                       | 300                       | 300                       | 300                       |
| 185        |              | PROFESSIONAL SERVICES                           | 1,630                     | 1,700                     | 1,080                      | 280                       | 2,000                     | _                       | 1,080                      | 2,000                     | -             | 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        |              | CONTRACTED SERVICES                             | 568                       | 558                       | 298                        | - 025                     | 1,000                     | 968                     | 855                        | 1,000                     | -             | 1,000                     | -                               | 1,000                     | 1,000                     | 1,000                     | 1,000                     |
| 188        |              | 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<br>190 | 10-4620.5089 | GARBAGE CART PROCUREMENT  SUBTOTAL PUBLIC WORKS | 7,541<br><b>1,174,105</b> | 9,718<br><b>1,267,271</b> | 13,776<br><b>1,275,539</b> | 6,959<br><b>1,302,109</b> | 7,500<br><b>1,390,819</b> | 6,835<br><b>677,911</b> | 13,927<br><b>1,337,288</b> | 7,500<br><b>1,461,733</b> | 70,914        | 7,500<br><b>1,502,343</b> | 111,524                         | 7,500<br><b>1,540,131</b> | 7,500<br><b>1,567,971</b> | 7,500<br><b>1,596,630</b> | 7,500<br><b>1,625,340</b> |
| 191        |              | % Increase/(Decrease) from Prior \              | 3%                        | 1,267,271                 | 1,275,539                  | 1,302,109                 | 1,390,819                 | 077,311                 | 1,337,200                  | 1,461,733                 | 70,314        | 1,502,343                 |                                 | 1,540,131                 |                           |                           |                           |
| 192        |              | , a mercuse, (Decrease, montriol 1              | 3/0                       | 0/0                       | 1/0                        | Z/0                       | 7/0                       |                         |                            | 3/0                       | <u>-</u>      | 3/0                       | -                               | 3/0                       | 2/0                       | 2/0                       | 2/0                       |
| 193        |              | BUILDING  |                           |                           |                            |                           |                           |                         |                            |                           |               |                           |                                 |                           |                           |                           |                           |
| 133        |              |   |                           |                           |                            |                           |                           |                         |                            |                           |               |                           |                                 |                           |                           |                           |                           |
| 194        | 10-4710.5001 | SALARIES & WAGES                                | 240,650                   | 244,862                   | 244,015                    | 247,287                   | 241,181                   | 120,038                 | 252,278                    | 246,245                   | 5,064         | 257,359                   | 16,178                          | 263,793                   | 270,388                   | 277,147                   | 284,076                   |
| 195        | 10-4710.5002 | OVERTIME WAGES                                  | 354                       | 559                       | 65                         | 491                       | 574                       | 216                     | 209                        | 555                       | (19)          | 603                       | 29                              | 618                       | 634                       | 649                       | 666                       |
| 196        |              | FICA EXPENSE                                    | 17,742                    | 17,801                    | 17,661                     | 18,119                    | 18,494                    | 8,904                   | 18,225                     | 18,880                    | 386           | 19,734                    | 1,240                           | 20,227                    | 20,733                    | 21,251                    | 21,783                    |
| 197        |              | RETIREMENT EXPENSE                              | 28,179                    | 31,237                    | 33,074                     | 35,849                    | 40,035                    | 18,711                  | 35,412                     | 40,870                    | 835           | 45,298                    | 5,263                           | 49,075                    | 50,302                    | 51,559                    | 52,848                    |
| 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            | 2,903                     | 200                             | 2,976                     | 3,050                     | 3,126                     | 3,204                     |
| 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                     |

| V   | W  |
|---|--|
| 1   | CITY OF ISLE OF PALMS GENERAL FUND   |
|   |  |
|   | NOTES  |
| 2   |  |
| 150 RENT AND LEASES                               | Fire Dept copier. Timeclock rental moved to IT account   |
| 151 EMPLOYEE TRAINING                             | Increased to allow for more offsite training in specialized areas  |
| 152 PROFESSIONAL SERVICES                         | related to required annual equipment testing   |
| 153 MISC. & CONTINGENCY EXP                       |  |
| 154 VOLUNTEER FIRE POINTS                         |  |
| 155   |  |
| 156<br>157  |  |
|   |  |
| 158 PUBLIC WORKS                                  |  |
| 159 SALARIES & WAGES                              | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. FY23-FY26 forecasts include an annual 2.5% merit pool. |
| 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                           |  |
| 168 MEETINGS AND SEMINARS 169 VEHICLE, FUEL & OIL | Attendance at stormwater managers meetings   |
| 170 VEHICLE MAINTENANCE                           | Increased based on actual. Aging equipment requires more maintenance.  |
| 171 ELECTRIC AND GAS                              | micreased based on actual. Aging equipment requires more maintenance.  |
| 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                      |  |
| 178 UNIFORMS                                      | Weekly uniform service + \$100/yr per employee for steel-toed boots  |
| 179 CLEANING/SANITARY SUPPLY                      |  |
| 180 MEDICAL AND LAB                               |  |
| 181 STREET SIGNS 182 INSURANCE                    | Covers island wide street name signs only as needed.   |
| 183 RENT AND LEASES                               | Forecast 2% annual increase each year Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account  |
| 184 EMPLOYEE TRAINING                             | Covers mydrogen and acetylene tanks for weiding. Timecrock rental moved to tr account  |
| 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 <b>BUILDING</b>                               |  |
| SALARIES & WAGES                                  | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. 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                           |  |

| Page   |     | А            | В                                     | G                                     | Н                                     | I                                     | J                                     | K                                     | L          | М                                     | N                                     | 0                                     | Р           | Q        | R                                     | S                                     | Т                                     | U             |
|--|-----|--------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------|----------|---------------------------------------|---------------------------------------|---------------------------------------|---------------|
| Second Control   Control | 1   | DRAFT #2     |                                       |                                       |                                       |                                       |                                       | CITY                                  | OF ISLE OF | PALMS GEN                             | IERAL FUND                            |                                       |             |          |                                       |                                       |                                       |               |
|  |     |              |                                       | ACTUAL                                | ACTUAL                                | ACTUAL                                | ACTUAL                                | BUDGET                                |            |                                       | FORECAST                              |                                       | BUDGET EV22 |          | EORECAST EV22                         | EORECAST EV24                         | EORECAST EV25                         | EORECAST EV26 |
| 20   | 2   | GL Number    | Description                           | FY17                                  | FY18                                  | FY19                                  | FY20                                  | FY21                                  |            |                                       | FY21                                  |                                       | BODGET F122 |          | FUNECAST F125                         | FUNECASI F124                         | FUNECAST F125                         | FURECAST F120 |
| 20   | 202 | 10-4720.5015 | MEETINGS AND SEMINARS                 | 15                                    | 495                                   | 213                                   | 24                                    | 500                                   | 206        | 134                                   | 500                                   | -                                     | 500         | -        | 500                                   | 500                                   | 500                                   | 500           |
| Second Column   Col | -   | 10-4720.5016 | VEHICLE, FUEL & OIL                   | 3,890                                 | 4,324                                 |                                       | 3,220                                 |                                       | 1,555      | 4,022                                 | 4,500                                 | -                                     | 3,000       | (1,500)  | 3,000                                 | 3,000                                 |                                       |               |
|  | 204 | 10-4720.5017 | VEHICLE MAINTENANCE                   | 221                                   | 621                                   | 3                                     | 166                                   | 1,000                                 | -          | 3                                     | 1,000                                 | -                                     | 1,000       | -        | 1,000                                 | 1,000                                 | 1,000                                 | 1,000         |
| 20   | 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                                 | 5,000         |
|  | 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         |
| 100  | 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         |
| 12   12   14   14   15   15   15   15   15   15  | 208 | 10-4720.5024 | IT EQUP, SOFTWARE & SVCS              | -                                     | -                                     | -                                     | -                                     | -                                     | -          | -                                     | -                                     | -                                     | 23,000      | 23,000   | 23,000                                | 23,000                                | 23,000                                | 23,000        |
| The part of the  | 209 |              | -                                     |                                       |                                       |                                       |                                       |                                       |            |                                       | ·                                     | -                                     |             |          | ·                                     |                                       | ·                                     |               |
| The part of the  | 210 |              |                                       | 7,436                                 |                                       | 7,948                                 | 21,131                                |                                       | 21,103     | 22,123                                | •                                     | -                                     |             | (13,500) |                                       | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |               |
| 1  | 211 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | -                                     |             | -        |                                       |                                       |                                       |               |
| 22   23-2570-586   MILLOCA MARIAN   12   12   13   13   130   13 | 212 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       |                                       |             | -        |                                       |                                       |                                       |               |
| The content of the  | _   |              | <u> </u>                              |                                       |                                       |                                       |                                       |                                       | 191        |                                       |                                       |                                       |             | -        |                                       |                                       |                                       |               |
| 1   1   1   1   1   1   1   1   1   1  |     |              |                                       |                                       |                                       |                                       |                                       |                                       | 4 709      |                                       |                                       |                                       |             | -        |                                       |                                       |                                       |               |
| 1  |     |              |                                       | •                                     | •                                     | · · · · · · · · · · · · · · · · · · · | •                                     | •                                     | •          | •                                     | •                                     |                                       |             |          |                                       |                                       | •                                     |               |
| The parameter    | 217 |              |                                       |                                       |                                       |                                       |                                       | · · · · · · · · · · · · · · · · · · · |            |                                       | ·                                     |                                       |             |          | ·                                     | ·                                     |                                       |               |
| Part    | 218 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       | ·                                     | · · ·                                 |             |          | ·                                     |                                       |                                       |               |
| Superior Bulletines   174,984   391,821   381,890   410,871   421,488   209,980   401,296   426,574   5,346   455,010   35,077   471,002   481,725   427,088   593,950   |     |              |                                       |                                       | · · · · · · · · · · · · · · · · · · · |                                       |                                       |                                       |            |                                       |                                       | -                                     |             | -        |                                       |                                       |                                       |               |
| 10 4810.5001   SALARIES & WAGES   345,866   347,796   364,045   379,099   368,534   185,083   373,466   356,198   (12,385)   393,478   24,944   403,315   413,398   423,733   434,325   225   10 4810.5002   OVERTIME WAGES   1.768   5.843   2.719   2.633   8.198   1.426   2.2442   3.01   (4,897)   8.609   411   8.824   9.045   9.271   9.503   9.200   1.000  |     |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | 5,536                                 |             | 35,072   |                                       |                                       |                                       |               |
| 10 4810.5001   SALARIES & WAGES   345,866   347,796   364,045   379,099   368,534   185,083   373,466   356,198   (12,385)   393,478   24,944   403,315   413,398   423,733   434,325   225   10 4810.5002   OVERTIME WAGES   1.768   5.843   2.719   2.633   8.198   1.426   2.2442   3.01   (4,897)   8.609   411   8.824   9.045   9.271   9.503   9.200   1.000  | 221 |              |                                       | -                                     | -                                     |                                       |                                       | -                                     | ,          | - ,                                   | -                                     | -,                                    | -           | ,-       | -                                     | •                                     | •                                     |               |
| 10 4810.5001   SALARIES & WAGES   345,866   347,796   364,045   379,099   368,534   185,083   373,466   356,198   (12,385)   393,478   24,944   403,315   413,398   423,733   434,325   225   10 4810.5002   OVERTIME WAGES   1.768   5.843   2.719   2.633   8.198   1.426   2.2442   3.01   (4,897)   8.609   411   8.824   9.045   9.271   9.503   9.200   1.000  | 222 |              |                                       |                                       | -                                     |                                       |                                       |                                       |            |                                       |                                       | -                                     |             | -        |                                       | -                                     |                                       |               |
| 225   10-9810-5002   OVERTIME WAGES   17,608   5,843   2,719   2,833   8,198   1,426   2,842   3,301   (4,897)   8,609   411   8,824   3,045   9,271   9,503   | 223 |              | RECREATION                            |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | -                                     |             |          |                                       |                                       |                                       |               |
| Table   Tabl |     | 10-4810.5001 | SALARIES & WAGES                      | 345,866                               | 347,796                               | 364,045                               | 379,099                               | 368,534                               | 185,083    | 373,466                               | 356,198                               | (12,336)                              | 393,478     | 24,944   | 403,315                               | 413,398                               | 423,733                               | 434,326       |
| 27   10-8810-5004   FICE REFENSE   39,804   40,800   41,865   39,796   44,120   36,029   40,091   40,991   40 | 223 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       |                                       |             | 411      |                                       |                                       |                                       |               |
| 228   10-8480-5005   RETRIEMENT EXPENSE   42,493   47,993   53,076   57,707   63,712   30,069   55,624   60,888   (2,854)   71,931   8,220   76,493   78,405   80,365   22,375     229   10-8480-5007   WORKNEYS COMPENSATION   12,991   10,919   9,873   13,080   6,862   10,681   13,724   694   13,602   572   13,992   14,291   14,688   15,044     10-8480-5007   WORKNEYS COMPENSATION   12,991   10,919   9,873   13,080   6,862   10,681   13,724   694   13,602   572   13,992   14,291   14,688   15,044     10-8480-5001   PRINT AND OFFICE SUPPLIES   10,519   9,544   9,340   8,770   10,500   1,650   10,500   10,500   10,500   10,500   10,500   10,500   10,500     241   10-8420-5010   PRINT AND OFFICE SUPPLIES   13,372   1,328   1,223   1,221   13,45   1,600   447   1,866   1,500   - 1,500   - 1,500   1,500   1,500   1,500   1,500     241   10-8420-5015   MARTHER HAND DUES   1,337   1,328   1,272   2,388   2,000   295   603   2,000   - 2,000   - 2,000   2,000   2,000   2,000     252   10-8420-5017   WERLING AND SEMINARS   1,381   1,323   1,272   2,388   2,000   297   2,750   3,000   5,000   3,000   5,000   3,00 | 226 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       |                                       |             | -        |                                       |                                       |                                       |               |
| 129   10-8480-5006   CROUP FEATTH INSURANCE   58,833   53,099   64,643   57,056   59,742   30,347   50,618   55,500   (4,242)   58,289   (1,43)   61,203   64,264   67,747   70,851   | 227 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       |                                       |             |          |                                       |                                       |                                       |               |
| 1  | 228 |              |                                       | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | ·                                     | •                                     | <u> </u>                              | •          | <u> </u>                              | <u> </u>                              |                                       | <u> </u>    |          | · · · · · · · · · · · · · · · · · · · | ·                                     | •                                     | ·             |
| 1  | 229 |              |                                       | · · · · · · · · · · · · · · · · · · · |                                       |                                       | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |            | · · · · · · · · · · · · · · · · · · · |                                       | · · · · · · · · · · · · · · · · · · · | ·           |          | ·                                     | •                                     | · · · · · · · · · · · · · · · · · · · |               |
| 10420-05010   PRINT AND OFFICE SUPPLIES   10,519   9,544   9,940   8,720   10,500   1,600   1,600   1,600   0 - 10,500   0 - 10,500   1,500  | 230 |              |                                       |                                       |                                       | 10,919                                |                                       |                                       |            |                                       |                                       |                                       | 13,602      |          | 13,942                                | 14,291                                | 14,648                                | 15,014        |
| 1-4820_5014   MEMBERSHIP AND DUES  | 231 |              |                                       |                                       |                                       | - 0.040                               | •                                     |                                       |            |                                       | •                                     | •                                     | 10 500      |          | 10 500                                | 10 500                                | 10 500                                | 10 500        |
| 243   10-4820.5015   METINGS AND SEMINARS   1,381   1,332   1,772   328   2,000   295   603   2,000   - 2,000   - 2,000   2,000   2,000   2,000   3, | 232 |              |                                       | · · · · · · · · · · · · · · · · · · · | ·                                     | ·                                     | •                                     | <u> </u>                              | •          | <u> </u>                              | <u> </u>                              |                                       |             |          |                                       | •                                     | •                                     |               |
| 235   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   3,0 | 234 |              |                                       | · · · · · · · · · · · · · · · · · · · |                                       |                                       | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |            | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |                                       |             |          | ·                                     |                                       | · · · · · · · · · · · · · · · · · · · |               |
| 236   0-4820-5020  | 235 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | (500)                                 |             |          |                                       |                                       |                                       |               |
| 237   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   35,50 | 236 |              | · · · · · · · · · · · · · · · · · · · | •                                     | •                                     | · · · · · · · · · · · · · · · · · · · | •                                     | •                                     |            | •                                     | •                                     |                                       |             |          |                                       |                                       | •                                     |               |
| 238   10-4820.5021   TELEPHONE/CABLE   15,567   17,846   15,223   10,527   16,000   6,389   12,343   13,000   (3,000)   13,000   (3,000)   13,000 | 237 |              |                                       |                                       | ·                                     |                                       | •                                     |                                       |            |                                       |                                       | (1,500)                               | •           | (1,500)  | · · · · · · · · · · · · · · · · · · · | •                                     | •                                     |               |
| 240   10-4820.5024   IT EQUP, SOFTWARE & SVCS  | 238 |              | TELEPHONE/CABLE                       | ·                                     |                                       |                                       | · · · · · · · · · · · · · · · · · · · |                                       |            | · · · · · · · · · · · · · · · · · · · |                                       |                                       |             |          |                                       |                                       |                                       |               |
| 241   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   5,000   5,000   5,000   5,000   4,000  | 239 | 10-4820.5022 | WATER AND SEWER                       | 4,023                                 | 3,702                                 | 4,104                                 | 4,337                                 | 5,000                                 | 2,733      | 4,941                                 | 5,000                                 | -                                     | 5,000       | -        | 5,000                                 | 5,000                                 | 5,000                                 | 5,000         |
| 242         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         2,500         2,500         -         2,500         -         2,500         5,500         8,00         8   | 240 | 10-4820.5024 | IT EQUP, SOFTWARE & SVCS              | -                                     | -                                     | -                                     | -                                     | -                                     | -          | -                                     | -                                     | -                                     | 23,000      | 23,000   | 23,000                                | 23,000                                | 23,000                                | 23,000        |
| 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   2,50 | 241 |              |                                       | · · · · · · · · · · · · · · · · · · · |                                       |                                       |                                       |                                       |            | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | -                                     |             | (200)    | ·                                     | · · · · · · · · · · · · · · · · · · · |                                       |               |
| 244         10-4820.5041         UNIFORMS         1,739         1,403         1,593         36         1,950         281         1,629         1,950         -         1,950         5,500         5,500         5,500         5,500         5,500         5,500         5,500         5,500         5,500         5,500         4,000         2,000         1,666         40,208         40,000         2,600         40,208         40,000         2,500         2,500         2,500         2,500         2,500         2,500   | -   |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       | · · · · · · · · · · · · · · · · · · · | -                                     |             | -        |                                       |                                       |                                       |               |
| 245         10-4820.5044         CLEANING/SANITARY SUPPLY         5,296         4,953         5,589         6,344         5,500         153         7,872         5,500         -         5,500         800         900         800  | _   |              |                                       | •                                     |                                       |                                       | •                                     |                                       |            | •                                     | •                                     | -                                     |             | -        |                                       |                                       |                                       |               |
| The property of the property |     |              |                                       |                                       | ·                                     |                                       |                                       |                                       |            | <u> </u>                              |                                       |                                       |             | -        |                                       |                                       |                                       |               |
| 247         10-4820.5062         INSURANCE         40,200         42,039         40,860         41,520         44,000         21,666         40,208         44,000         -         43,000         (1,000)         43,860         44,737         45,632         45,632           248         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         2,500         2,500         2,500         2,500         -         1,00         -         1,00         -         1,00         -         1,00         -         1,00         -         1,00         - <t< td=""><td>-</td><td></td><td>·</td><td>·</td><td></td><td>· ·</td><td></td><td></td><td></td><td></td><td>·</td><td></td><td></td><td></td><td>·</td><td></td><td></td><td></td></t<>   | -   |              | ·                                     | ·                                     |                                       | · ·                                   |                                       |                                       |            |                                       | ·                                     |                                       |             |          | ·                                     |                                       |                                       |               |
| 248         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         3,500         3,500         3,500   | 246 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       |                                       |             |          |                                       |                                       |                                       |               |
| 249       10-4820.5064       EMPLOYEE TRAINING       1,674       1,860       1,185       1,092       2,000       639       1,793       2,000       -       2,000       -       2,000   | 247 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | -                                     |             | (1,000)  |                                       | •                                     |                                       |               |
| 250       10-4820.5065       PROFESSIONAL SERVICES       105       105       120   | -   |              |                                       |                                       |                                       | •                                     | •                                     | •                                     | •          | •                                     | •                                     | -                                     |             | -        |                                       | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · |               |
| 251 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 3,500 3,500 3,500 252 10-4830.5088 5 & UNDER GROUPS 605 590 469 271 750 268 598 750 - 750 - 750 - 750 750 750 750 750 750 750 750 750 750   | 249 |              |                                       |                                       | ·                                     |                                       |                                       | · · · · · · · · · · · · · · · · · · · |            | ·                                     |                                       |                                       |             | -        | · · · · · · · · · · · · · · · · · · · | •                                     | •                                     |               |
| 252 10-4830.5088 5 & UNDER GROUPS 605 590 469 271 750 268 598 750 - 750 - 750 750 750 750 750 750 750 750 750 750  | 250 |              |                                       |                                       |                                       |                                       |                                       |                                       |            |                                       |                                       | -                                     |             | -        |                                       |                                       |                                       |               |
| 253 10-4830.5091 PROGRAMS 2,543 2,855 2,949 1,360 3,500 1,291 2,360 3,500 - 3,500 - 3,500 3,500 3,500 3,500  | 251 | 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                                 | 3,500         |
|  | 252 | 10-4830.5088 | 5 & UNDER GROUPS                      | 605                                   | 590                                   | 469                                   | 271                                   | 750                                   | 268        | 598                                   | 750                                   | <u>-</u>                              | 750         |          | 750                                   | 750                                   | 750                                   | 750           |
| 254 10-4830.5092 SPECIAL ACTIVITES/EVENTS 20,553 23,074 22,675 22,544 24,500 10,396 24,017 24,500 - 24,500 - 24,500 24,500 24,500 24,500   | 253 | 10-4830.5091 | PROGRAMS                              | 2,543                                 | 2,855                                 | 2,949                                 | 1,360                                 | 3,500                                 | 1,291      | 2,360                                 | 3,500                                 | -                                     | 3,500       | -        | 3,500                                 | 3,500                                 | 3,500                                 | 3,500         |
|  | 254 | 10-4830.5092 | SPECIAL ACTIVITES/EVENTS              | 20,553                                | 23,074                                | 22,675                                | 22,544                                | 24,500                                | 10,396     | 24,017                                | 24,500                                | -                                     | 24,500      | -        | 24,500                                | 24,500                                | 24,500                                | 24,500        |

| V  | W  |
|--|--|
| 1  | CITY OF ISLE OF PALMS GENERAL FUND   |
| 2  | NOTES  |
| 3  |  |
| 202 MEETINGS AND SEMINARS                                      |  |
| 203 VEHICLE, FUEL & OIL 204 VEHICLE MAINTENANCE                |  |
| 205 ELECTRIC AND GAS   |  |
|  |  |
| 206 TELEPHONE/CABLE  |  |
| 207 WATER AND SEWER  | Now IT account. Incl. Duilding Don't time leasning (\$11). STD Halpey shout town worth according a software (\$20) and hardware replacements (\$21).   |
| 208 IT EQUP, SOFTWARE & SVCS 209 NON-CAPITAL TOOLS & EQUIPMENT | New IT account. Incls Building Dept timekeeping (\$1k), STR Helper short term rental compliance software (\$20k) and hardware replacements (\$2k)  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                                  | Frovision for small (\$35k) equipment as needed - does not include computer hardware that is now budgeted in new friequip, software & svcs account.  FY22 includes provision for janitorial service, pest control, HVAC maintenance, etc.  |
| 211 MACHINE/EQUIPMENT REPAIR                                   | F122 includes provision for jamitorial service, pest control, rivac maintenance, etc.  |
| 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  |  |
| 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   |  |
| 224 SALARIES & WAGES   | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. 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                                     | Based on current SCMIT rates and forecasted salaries.  |
| 231 UNEMPLOYMENT COMPENSATION                                  |  |
| 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                                   | New IT account. Incls Rec Dept timekeeping (\$3k), New Saas version of Rec Trac for online registrations (\$15k) and hardware replacements (\$5k)  |
| 241 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   |
| 242 MAINT & SERVICE CONTRACTS                                  | Added \$3,000 to maintain aging playground equipment.  |
| 243 MACHINE/EQUIPMENT REPAIR                                   |  |
| 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                                   |  |
|  |  |

|                | А            | В                                  | G                       | Н                | I           | J           | K          | L           | М           | N                | 0             | Р           | Q                  | R                | S             | Т             | U                |
|----------------|--------------|------------------------------------|-------------------------|------------------|-------------|-------------|------------|-------------|-------------|------------------|---------------|-------------|--------------------|------------------|---------------|---------------|------------------|
| 1              | DRAFT #2     |                                    | •                       |                  | •           | •           | CITY       | OF ISLE OF  | PALMS GEN   | <b>ERAL FUND</b> |               |             |                    |                  |               |               |                  |
|                |              |                                    |                         |                  |             |             | DUD 057    | YTD As Of   | Jan-Dec     |                  | INCREASE/     |             | INCREASE/          |                  |               |               |                  |
|                |              |                                    | ACTUAL                  | ACTUAL           | ACTUAL      | ACTUAL      | BUDGET     | 12/31/2020  | 2020        | FORECAST         | (DECREASE) IN | BUDGET FY22 | (DECREASE) IN FY22 | FORECAST FY23    | FORECAST FY24 | FORECAST FY25 | FORECAST FY26    |
| 2 <b>G</b>     | L Number     | Description                        | FY17                    | FY18             | FY19        | FY20        | FY21       | (6 MOS)     | (12 MOS)    | FY21             | FY21 BUDGET   |             | BUD                |                  |               |               |                  |
| 255 1          | 10-4830.5093 | SUMMER CAMPS                       | 12,631                  | 10,674           | 13,605      | 10,019      | 14,500     | 4,509       | 12,217      | 10,000           | (4,500)       | 14,500      |                    | 14,500           | 14,500        | 14,500        | 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            | -           | -           | -          | -           | -           | -                | (1,000)       | -           | -                  | -                | -             | 2,000         | 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           |
|                | 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           |
|                | 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     | 968,282          | (70,073)      | 1,089,789   | 51,434             | 1,120,286        | 1,137,576     | 1,155,371     | 1,172,773        |
| 262            |              | % Increase/(Decrease) from Prior \ | 4%                      | 0%               | 2%          | -7%         | 14%        | ,           | ,           | -7%              | , , ,         | 13%         | ,                  | 3%               | 2%            |               |                  |
| 263            |              |                                    |                         |                  |             |             |            |             |             |                  | -             |             | -                  |                  |               |               |                  |
| 264            |              | COURT                              |                         |                  |             |             |            |             |             |                  | _             |             |                    |                  |               |               |                  |
| 201            |              |                                    |                         |                  |             |             |            |             |             |                  |               |             |                    |                  |               |               |                  |
| 265 1          | 10-4910.5001 | SALARIES & WAGES                   | 63,473                  | 67,225           | 68,085      | 69,384      | 69,418     | 34,380      | 68,873      | 70,691           | 1,273         | 74,118      | 4,700              | 75,971           | 77,870        | 79,817        | 81,812           |
| 266 1          | 10-4910.5002 | OVERTIME WAGES                     | 7,426                   | 5,344            | 2,040       | 1,702       | 1,576      | 685         | 2,256       | 1,808            | 232           | 1,655       | 79                 | 1,696            | 1,739         | 1,782         | 1,827            |
|                | 10-4910.5003 | PART-TIME SALARIES                 | 15,441                  | 15,442           | 16,641      | 15,041      | 16,500     | 7,500       | 15,000      | 16,000           | (500)         | 16,500      | -                  | 16,500           | 16,500        | 16,500        | 16,500           |
|                | 10-4910.5004 | FICA EXPENSE                       | 6,502                   | 6,503            | 6,551       | 6,416       | 6,693      | 3,134       | 6,528       | 6,770            | 77            | 7,059       | 366                | 7,204            | 7,352         | 7,505         | 7,661            |
| 269 1          | 10-4910.5005 | RETIREMENT EXPENSE                 | 9,902                   | 10,814           | 11,764      | 12,468      | 14,489     | 6,623       | 12,074      | 15,540           | 1,051         | 16,203      | 1,714              | 17,477           | 17,838        | 18,207        | 18,586           |
| 270 1          | 10-4910.5006 | GROUP HEALTH INSURANCE             | 6,135                   | 6,248            | 6,472       | 6,664       | 6,792      | 3,313       | 6,639       | 6,792            | -             | 6,792       | -                  | 7,132            | 7,488         | 7,863         | 8,256            |
| 271 1          | 10-4910.5007 | WORKMEN'S COMPENSATION             | 248                     | 231              | 207         | 221         | 287        | 104         | 173         | 208              | (79)          | 303         | 16                 | 311              | 318           | 326           | 334              |
| 272 1          | 10-4920.5010 | PRINT AND OFFICE SUPPLIES          | 3,873                   | 4,072            | 4,565       | 3,426       | 4,000      | 998         | 3,370       | 4,000            | -             | 4,000       | -                  | 4,000            | 4,000         | 4,000         | 4,000            |
| 273 1          | 10-4920.5014 | MEMBERSHIP AND DUES                | 82                      | 107              | 93          | 74          | 150        | 7           | 84          | 150              | -             | 150         | -                  | 150              | 150           | 150           | 150              |
| 274 1          | 10-4920.5015 | MEETINGS AND SEMINARS              | 684                     | 228              | 563         | 512         | 700        | -           | 890         | 700              | -             | 700         | -                  | 700              | 700           | 700           | 700              |
| 275 1          | 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 1          | 10-4920.5024 | IT EQUP, SOFTWARE & SVCS           | -                       | -                | -           | -           | -          | -           | -           | -                | -             | 5,250       | 5,250              | 5,250            | 5,250         | 5,250         | 5,250            |
|                | 10-4920.5025 | NON-CAPITAL TOOLS & EQUIPMEN       | 614                     | 2,024            | 754         | 624         | 800        | 514         | 190         | 800              | -             | 800         | -                  | 800              | 800           | 800           | 800              |
|                | 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            |
|                | 10-4920.5027 | MACHINE/EQUIPMENT REPAIR           | -                       | -                | -           | -           | -          | -           | -           | -                | -             | -           | -                  | -                | -             | -             | -                |
|                | 10-4920.5062 | INSURANCE                          | 566                     | 576              | 589         | 669         | 800        | 369         | 600         | 800              | -             | 650         | (150)              | 663              | 676           | 690           | 690              |
|                | 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            |
|                | 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 1          | 10-4920.5079 | MISC. & CONTINGENCY                | 509                     | 831              | 842         | 267         | 850        | 25          | 229         | 850              | - 2.054       | 850         | - 44.675           | 850              | 850           | 850           | 850              |
| 284            |              | SUBTOTAL COURT                     | 222,904                 | 256,397          | 205,083     | 204,504     | 223,855    | 116,678     | 203,750     | 225,910          | 2,054         | 235,530     | 11,675             | 239,204          | 242,032       | 244,940       | 247,916          |
| 285<br>286     |              | % Increase/(Decrease) from Prior \ | -25%                    | 15%              | -20%        | 0%          | 9%         |             |             | 1%               |               | 4%          |                    | 2%               | 1%            | 1%            | 1%               |
| 287            |              | BEACH SERVICE OFFICERS (B          | SOs)                    |                  |             |             |            |             |             |                  | _             |             | _                  |                  |               |               |                  |
| 288 1          | 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            |
|                | 10-5710.5002 | 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        | 88,940           |
|                | 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         | 6,919         | 6,922            |
|                | 10-5710.5005 | RETIREMENT EXPENSE                 | 280                     | 1,073            | 1,865       | 1,443       | -          | -           | 1,744       | -                | -             | -           | -                  | -                | -             | -             | -                |
|                | 10-5710.5006 | GROUP HEALTH INSURANCE             | -                       | 35               | -           | -           | -          | -           | 4,555       | -                | -             | -           | -                  | -                | -             | -             | -                |
|                | 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 OFFICE      | 101,193                 | 93,125           | 106,522     | 80,806      | 102,187    | 41,607      | 80,229      | 83,264           | (18,923)      | 102,187     | -                  | 102,307          | 102,187       | 102,187       | 102,227          |
| 295            |              | % Increase/(Decrease) from Prior \ | -8%                     | -8%              | 14%         | -24%        | 26%        |             |             | -19%             |               | 23%         |                    | 0%               | 0%            |               | 0%               |
| 290 T          | OTAL CENEDAL | FUND EXPENDITURES                  | 0.040.000               | 10 525 000       | 10,467,611  | 10,314,457  | 11,356,115 | 5,078,281   | 10 416 610  | 11 404 536       | 138,421       | 12,416,296  | 1 060 101          | 12 622 220       | 12,734,339    | 12,971,291    | 12 266 270       |
| 298            |              |                                    | 9,848,598<br><b>2</b> % | 10,525,096<br>7% | -1%         | -1%         | 11,356,115 | 5,078,281   | 10,416,610  | 11,494,536<br>1% | 130,421       | 12,416,296  | 1,060,181          | 12,623,230<br>2% |               |               | 13,266,279<br>2% |
| 298            |              | % Increase/(Decrease) from Prior \ | <b></b>                 |                  | -1%         | -170        | 10%        |             |             |                  |               |             |                    |                  |               |               | Z%               |
| 300 N          | IET INCOME   | BEFORE TRANSFERS                   | 338,441                 | 1,166            | 1,026,149   | 1,219,949   | (693,244)  | (1,295,107) | 1,260,916   | (42,374)         | 650,870       | (617,517)   | 75,727             | (591,029)        | (714,116)     | (834,753)     | (1,011,842)      |
| 301            |              |                                    |                         |                  |             |             |            |             |             |                  |               |             | •                  |                  |               |               |                  |
|                |              | OPERATING TRANSFERS IN             | 1,142,993               | 1,197,567        | 1,226,087   | 827,658     | 877,236    | -           | 827,658     | 877,236          | -             | 1,061,681   | 184,445            | 1,097,628        | 1,135,013     | 1,153,893     | 1,194,329        |
| 304 1          | 0-3900.5901  | OPERATING TRANSFERS OUT            | (1,276,837)             | (1,127,848)      | (2,037,371) | (1,820,026) | (183,992)  | -           | (1,820,026) | (834,862)        | (650,870)     | (444,164)   | (260,172)          | (506,599)        | (420,897)     | (319,140)     | (182,487)        |
| 305            |              | NET TRANSFERS IN/(OUT)             | (133,844)               | 69,719           | (811,284)   | (992,368)   | 693,244    | -           | (992,368)   | 42,374           | (650,870)     | 617,517     | (75,727)           | 591,029          | 714,116       | 834,753       | 1,011,842        |
| 307 N          | IET INCOME   | AFTER TRANSFERS                    | 204,597                 | 70,885           | 214,865     | 227,581     | 0          | (1,295,107) | 268,547     | 0.00             | (0.00)        | (0.00)      | (0.01)             | (0.00)           | (0.00)        | (0.00)        | (0.00)           |
| <del>500</del> |              |                                    |                         |                  |             |             |            |             |             |                  |               |             |                    |                  |               |               |                  |
| 309 <b>E</b>   | NDING 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        |

| $\perp$           | V                             | W   |
|-------------------|-------------------------------|---|
| 1                 |                               | CITY OF ISLE OF PALMS GENERAL FUND  |
|                   |                               |   |
|                   |                               | NOTES   |
| 2                 |                               |   |
| 255               | SUMMER CAMPS                  |   |
|                   | THEME ACTIVITIES              |   |
|                   | MIDDLE SCHOOL DANCES          |   |
|                   | ADULT SPORTS                  |   |
|                   | YOUTH SPORTS                  |   |
|                   | KEENAGERS                     |   |
| 261               |                               |   |
| 262               |                               |   |
| 263               |                               |   |
|                   | COURT                         |   |
|                   |                               | Includes recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns) and the 2% FY21 budgeted merit pool, both effective 1/1/21. A 2.5% FY22 merit pool is budgeted effective 1/1/22. Also                    |
| 265               | SALARIES & WAGES              | includes a pro-rata provision for wage adjustments that may result from the Wage & Compensation Study. FY23-FY26 forecasts include an annual 2.5% merit pool.   |
| 266 (             | OVERTIME WAGES                | Forecast increase is 2.5% per year  |
|                   | PART-TIME SALARIES            | Includes \$1500 for fill-in Judge if needed   |
|                   | FICA EXPENSE                  | FICA rate is 7.65%  |
|                   | 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   |
|                   | WORKMEN'S COMPENSATION        | Based on current SCMIT rates and forecasted salaries.   |
|                   | PRINT AND OFFICE SUPPLIES     |   |
| 273 1             | MEMBERSHIP AND DUES           |   |
| 274               | MEETINGS AND SEMINARS         |   |
| 275               | TELEPHONE/CABLE               | Phone and internet service  |
| 276 I             | T EQUP, SOFTWARE & SVCS       | New IT account. Incls Court jury selection software (\$3k), court LawTrac software (\$1.25k) and hardware replacements (\$1k)   |
| 277 1             | 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  |
|                   | MAINT & SERVICE CONTRACTS     | Includes software maintenance on Court JEMS system  |
| 279 I             | MACHINE/EQUIPMENT REPAIR      |   |
|                   | NSURANCE                      |   |
|                   | EMPLOYEE TRAINING             |   |
|                   | PROFESSIONAL SERVICES         | Includes most legal fees for the City and Court security  |
|                   | MISC. & CONTINGENCY           |   |
| 284               |                               |   |
| 285<br>286        |                               |   |
|                   | DEACH SERVICE OFFICERS (RSO   |   |
|                   | BEACH SERVICE OFFICERS (BSOs  |   |
|                   | OVERTIME WAGES                |   |
|                   | PART-TIME WAGES               | FICA  |
|                   | FICA EXPENSE                  | FICA rate is 7.65%  |
|                   | RETIREMENT EXPENSE            |   |
|                   | GROUP HEALTH INSURANCE        |   |
| 293 \             | WORKERS COMPENSATION          |   |
| 294               |                               |   |
| 295<br>290<br>297 |                               |   |
| 297               |                               |   |
| 298               |                               |   |
| 299               |                               |   |
| 300               |                               |   |
|                   | OPERATING TRANSFERS IN        | 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 per |
|                   | OPERATING TRANSFERS OUT       | FY21-24 Transfers Out to Capital Projects Fund.   |
| 305               |                               |   |
| 500               |                               |   |
| 307               |                               |   |
| 200               |                               |   |
| 309               |                               |   |

|          | А                            | В                                     | G               | Н              | 1              | J                  | K                | L              | М            | N                 | 0             | Р               | Q             | R                | S               | T               | U                |
|----------|------------------------------|---------------------------------------|-----------------|----------------|----------------|--------------------|------------------|----------------|--------------|-------------------|---------------|-----------------|---------------|------------------|-----------------|-----------------|------------------|
| 1        | DRAFT #2                     |                                       |                 |                |                | CITY               | OF ISLE OF       | PALMS CA       | PITAL PROJE  | CTS FUND          |               |                 |               |                  |                 |                 |                  |
|          |                              |                                       | ACTUAL          | ACTUAL         | ACTUAL         | ACTUAL             | BUDGET           | YTD As Of      | Jan-Dec 2020 | FORECAST          | INCREASE/     | BUDGET          | INCREASE/     | FORECAST         | FORECAST        | FORECAST        | FORECAST         |
|          |                              |                                       | FY17            | FY18           | FY19           | FY20               | FY21             | 12/31/2020     | (12 MOS)     | FY21              | (DECREASE) IN | FY22            | (DECREASE) IN | FURECAST<br>FY23 | FY24            | FY25            | FURECAST<br>FY26 |
| 2        | GL Number                    | Description                           | 1117            | 1110           | 1113           | 1120               | 1121             | (6 MOS)        | (12 1/103)   | 1121              | FY21 BUDGET   | 1122            | FY22 BUD      | 1123             | 1124            | 1123            | 1120             |
| 5        |                              | CAPITAL PROJECTS FUND RE              | VFNUFS          |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 6        | 20-3450.4029                 |                                       | -               | -              | -              | 10,000             | -                | -              | 10,000       | _                 | -             | -               | -             | -                | -               | -               | _                |
| 7        | 20-3450.4106                 | · · · · · · · · · · · · · · · · · · · | 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       |                              | BOND PROCEEDS                         | -               | -              | -              | -                  | 2,900,000        | -              | -            | 3,500,000         | 600,000       | -               | (2,900,000)   | -                | -               | -               | -                |
| 12       | 20-3860.5805                 | MUNICIPAL LEASE PROCEEDS              | -               | -              | -              | 848,267            | -                | -              | 848,267      | -                 | -             | 525,000         | 525,000       | -                | -               | -               | -                |
| 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       | 1,291,000       | (1,989,000)   | 40,000           | 40,000          | 40,000          | 40,000           |
| 14<br>15 |                              | % Increase/(Decrease) from Prior Y    | 1328%           | 145%           | -19%           | -6%                | 247%             |                |              | 10%               |               | -64%            |               | -97%             |                 |                 |                  |
| 16       |                              | GENERAL GOVERMENT                     |                 |                |                |                    |                  |                |              |                   | -             |                 |               |                  |                 |                 |                  |
| 16       | 20 4140 5012                 | BANK SERVICE CHARGES                  |                 |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 10       | 20-4140.5013<br>20-4140.5024 | IT EQUP, SOFTWARE & SVCS              | -               | -              | -              | -                  | -                | -              | <del>-</del> | -                 | -             | 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            |                | 2,531        | 5,000             | <u> </u>      | 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          | -             | 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            | -             | -               | (18,000)      | -                | -               | -               | -                |
| 22       | 20-4140.5085                 | CAPITAL OUTLAY                        | 19,689          | 184,334        | -              | -                  | 295,000          | -              | -            | -                 | (295,000)     | 720,000         | 425,000       | 16,000           | 33,000          | 55,000          | 30,000           |
| 23       |                              | SUBTOTAL GENERAL GOVT                 | 93,656          | 208,364        | 28,220         | 11,231             | 330,163          | 26,014         | 21,830       | 29,163            | (301,000)     | 814,163         | 484,000       | 50,163           | 67,163          | 89,163          | 64,163           |
| 24       |                              | % Increase/(Decrease) from Prior Y    | 637%            | 122%           | -86%           | -60%               | 2840%            |                |              | -91%              |               | 2692%           |               | -94%             | 34%             | 33%             | -28%             |
| 25       |                              |                                       |                 |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 26       |                              | POLICE                                |                 |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 27       | 20-4440.5017                 | VEHICLE MAINTENANCE                   | -               | 3,629          | -              | -                  | -                | -              | -            | -                 | -             | -               | -             | -                | -               | -               | -                |
| 28       | 20-4440.5025                 | NON-CAPITAL TOOLS & EQUIPMEN          | 2,344           | 5,976          | 1,133          | -                  | 10,800           | 10,626         | 6,178        | 10,800            | -             | -               | (10,800)      | -                | -               | -               | -                |
| 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<br>20-4440.5084 | UNIFORMS CONSTRUCTION IN PROGRESS     | -               | -              | 23,817         | -                  | -                | -              | 23,817       | -                 | <u>-</u>      | -               | -             | -                | -               | -               | -                |
| 32       | 20-4440.5085                 | CAPITAL OUTLAY                        | 24,249          | -<br>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       | 20 4440.5005                 | 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%             |                  |
| 35       |                              | · · · · · · · · · · · · · · · · · · · |                 |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 36       |                              | FIRE                                  |                 |                |                |                    |                  |                |              |                   |               |                 |               |                  |                 |                 |                  |
| 37       | 20-4540.5009                 | DEBT SERVICE - PRINCIPAL              | -               | -              | -              | -                  | -                | -              | -            | -                 | -             | -               | -             | -                | -               | -               | -                |
| 38       | 20-4540.5011                 | DEBT SERVICE - INTEREST               | -               | -              | -              | -                  | -                | -              | -            | -                 | -             | -               | -             | -                | -               | -               | -                |
| 39       |                              | 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            |
| _        | 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           |
|          | 20-4540.5063                 | RENT AND LEASES                       | -<br>- 200      | -<br>F 200     | 17,325         | 8,487              | 12,000           | -              | 15,440       | -                 | (12,000)      | -               | (12,000)      | -                | -               | -               | -                |
|          | 20-4540.5065                 | PROFESSIONAL SERVICES                 | 5,280           | 5,296          | 1,199          | -                  | -                | -              | 431          | -                 | -             | -               | -             | -                | -               | -               | <del>-</del>     |
| 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)     | 668,667         | (1,326,020)   | 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)     | 780,972         | (1,283,792)   | 193,805          | 167,805         | 127,305         | 175,305          |
| 47       |                              | % Increase/(Decrease) from Prior Y    | 108,996<br>-49% | 70,500<br>-35% | 100,158<br>42% | 1,468,398<br>1366% | 2,064,764<br>41% | 1,413,367      | 122,446      | 1,588,077<br>-23% |               | 780,972<br>-51% |               | 193,805<br>-75%  | 167,805<br>-13% | 127,305<br>-24% |                  |
|          |                              |                                       |                 | •              | •              |                    |                  | 1,413,367      | 122,446      |                   |               | -               |               |                  |                 |                 |                  |
| 47       |                              |                                       |                 | •              | •              |                    |                  | 1,413,367      | 122,446      |                   |               | -               |               |                  |                 |                 |                  |
| 47<br>48 | 20-4640.5017                 | % Increase/(Decrease) from Prior Y    |                 | •              | •              |                    |                  | 1,413,367<br>- | 122,446      |                   |               | -               |               |                  |                 |                 |                  |

|                | V   | W   |
|----------------|---|---|
| 1              |   | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND   |
| 2              |   | NOTES   |
| 5              | APITAL PROJECTS FUND RE                                   | EVENILIES   |
| 5 0            |   |   |
| 6              | DONATIONS OF EQUIPMENT                                    |   |
| /              | 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).   |
| 10             | MISCELLANEOUS REVENUE INTEREST INCOME                     |   |
| 11             |   | \$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.  |
| 12             |   | Purchase fire engine in FY22 via municipal leases with debt service payments coming from tourism funds.   |
| 13             | WONICIFAL LEASE PROCEEDS                                  | Fulchase the engine in 1122 via municipal leases with debt service payments coming from tourism runds.  |
| 14             |   |   |
| 15             |   |   |
|                | ENERAL GOVERMENT  |   |
|                |   |   |
|                | ANK SERVICE CHARGES                                       | Now IT account. Includes one time costs for backup corvers (\$7k) cognitive monitoring convers (\$6k) quetom convers convers (\$2k) and \$1/4 |
|                | 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)  Frovision for City Hall and Council Chamber furniture as needed  |
|                | IAINT & SERVICE CONTRACTS                                 |   |
|                | ROFESSIONAL SERVICES                                      | 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  City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account  |
|                | APITAL OUTLAY   | 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             | APITAL OUTLAT   | F122 Incis two FEIVIA flood fillitigation projects related it island residences (\$455k and \$207k, both 100% offset with grants). Forecast periods = 100% of Gen Govt capital fleeds per the 10-yr plan.   |
| 24             |   |   |
| 25             |   |   |
|                | OLICE   |   |
|                |   |   |
|                | EHICLE MAINTENANCE  |   |
|                | ON-CAPITAL TOOLS & EQUIPMENT<br>IAINT & 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  |
|                | NIFORMS   | Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) of 2% (FY26+) of PSB insured value. PSB costs are split 50% with Fire Department  |
|                | ONSTRUCTION IN PROGRESS                                   |   |
|                | APITAL OUTLAY   | FY22 incls 1 patrol SUV (\$41,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.  |
|                | ATTIAL OUTLAT   | 1122 micis 1 patrol 30 V (\$41,000). To recast periods = 30% of the annual rollice Dept capital needs per the 10-yr plan.   |
| 33<br>34<br>35 |   |   |
| 35             |   |   |
| 36 <b>F</b> l  | DE  |   |
|                | EBT SERVICE - PRINCIPAL                                   |   |
|                | EBT SERVICE - PRINCIPAL  EBT SERVICE - INTEREST           |   |
|                | EHICLE MAINTENANCE  |   |
|                |   | FY22 budget covers the replacement of personal escape systems for all employees (hook+rope+ascender attachment to bunker gear)  |
|                | IAINT & 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.  |
|                | ENT AND LEASES  | FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation   |
|                | ROFESSIONAL SERVICES                                      |   |
|                | ONSTRUCTION IN PROGRESS                                   |   |
|                | APITAL OUTLAY   | FY22 incls new Fire Dept engine (\$525k offset by lease proceeds), 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 <b>P</b>    | JBLIC WORKS   |   |
|                | EHICLE MAINTENANCE  |   |
|                | ON-CAPITAL TOOLS & EQUIPMENT                              |   |
|                |   |   |

|          | А                 | В                                   | G              | Н              | I              | J              | K              | L                                  | М                        | N                | 0   | Р              | Q                                      | R                | S                | Т                | U                |
|----------|-------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------------------|--------------------------|------------------|---|----------------|--|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2          |                                     |                |                | •              | CITY           | OF ISLE OF     | PALMS CA                           | PITAL PROJI              | CTS FUND         |   |                |  |                  |                  |                  |                  |
|          | GL Number         | Description                         | ACTUAL<br>FY17 | ACTUAL<br>FY18 | ACTUAL<br>FY19 | ACTUAL<br>FY20 | BUDGET<br>FY21 | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec 2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET<br>FY22 | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>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           | -   | 62,500         | 22,500                                 | 122,500          | 121,500          | 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)                               | 2,637,107      | (855,500)                              | 1,398,107        | 484,107          | 436,607          | 508,607          |
| 58       |                   | % Increase/(Decrease) from Prior Y  | 148%           | 335%           | 9%             | -89%           | 1780%          |                                    |                          | -94%             |   | 1189%          |  | -47%             | -65%             | -10%             | 16%              |
| 59       |                   |                                     |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 60       |                   | BUILDING                            |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 61       | 20-4740.5025      | NON-CAPITAL TOOLS & EQUIPMEN        | 320            | -              | -              | -              | -              | -                                  | -                        | -                | -   | -              | -                                      | -                | -                | -                | -                |
|          |                   | MAINT & SERVICE CONTRACTS           | -              | -              | (9)            | -              | 12,163         | 1,172                              | (9)                      | 12,163           | (0)                                       | 12,163         | (0)                                    | 12,163           | 12,163           | 12,163           | 12,163           |
|          | 20-4740.5085      | CAPITAL OUTLAY                      | -              | 26,191         | -              | -              | -              | -                                  | 828                      | -                | -   | -              |  | 16,000           | -                | 38,000           | -                |
| 64       |                   | SUBTOTAL BUILDING                   | 320            | 26,191         | (9)            | -              | 12,163         | 1,172                              | 819                      | 12,163           | (0)                                       | 12,163         | (0)                                    | 28,163           | 12,163           | 50,163           | 12,163           |
| 65       |                   | % Increase/(Decrease) from Prior Y  | -99%           |                | -100%          | -100%          |                |                                    |                          | 0%               |   |                |  | 132%             | -57%             | 312%             | -76%             |
| 66       |                   |                                     |                |                |                |                |                |                                    |                          |                  | -   |                |  |                  |                  |                  |                  |
| 67       |                   | RECREATION                          |                |                |                |                |                |                                    |                          |                  | -   |                |  |                  |                  |                  |                  |
| 68       |                   | IT EQUP, SOFTWARE & SVCS            | -              | -              | -              | -              | -              | -                                  | -                        | -                | -   | 20,000         | 20,000                                 | -                | -                | -                | -                |
| 69       |                   | 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<br>76 | TOTAL CADITAL     | 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)                               | 4,456,491      | (3,078,694)                            | 2,001,324        | 1,049,324        | 951,324          | 1,045,824        |
| 77       | TOTAL CAPITAL     | % Increase/(Decrease) from Prior Y  | 37%            | 184%           | 5%             | 10%            | 227%           | 2,033,031                          | 1,3/3,/3/                | -59%             | (4,414,330)                               | 43%            | (3,076,034)                            | -55%             | -48%             | -9%              | 10%              |
| 78       |                   | // increase/(Decrease/ from Frior 1 | 3778           | 104%           |                | 10%            | 227/6          |                                    |                          | -35%             |   | 43/6           |  | -33%             | -40/6            | -576             | 1078             |
| -        | 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                                 | (3,165,491)    | 1,089,694                              | (1,961,324)      | (1,009,324)      | (911,324)        | (1,005,824)      |
| 80       |                   |                                     |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 81       |                   | TRANSFERS                           |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 82       | 20-3900.4901      | OPERATING TRANSFERS IN              | 1,176,837      | 1,127,848      | 1,924,450      | 1,728,994      | 183,992        | -                                  | 1,728,994                | 834,862          | 650,870                                   | 444,164        | 260,172                                | 506,599          | 420,897          | 319,140          | 182,487          |
|          | 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                | 834,862          | 650,870                                   | 444,164        | 260,172                                | 506,599          | 420,897          | 319,140          | 182,487          |
| 85       |                   |                                     |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 86       | NET INCOME        | AFTER TRANSFERS                     | 986,128        | 387,297        | 843,981        | 368,839        | (4,071,192)    | (2,627,027)                        | 1,260,574                | 1,331,068        | 5,402,261                                 | (2,721,326)    | 1,349,866                              | (1,454,725)      | (588,427)        | (592,183)        | (823,337)        |
| 87       |                   |                                     |                |                |                |                |                |                                    |                          |                  |   |                |  |                  |                  |                  |                  |
| 88       | <b>ENDING FUN</b> | ID BALANCE                          | 4,541,229      | 4,928,526      | 5,772,507      | 6,141,345      | 2,070,153      |                                    |                          | 7,472,414        |   | 4,751,087      |  | 3,296,362        | 2,707,935        | 2,115,752        | 1,292,415        |

|          | l v                          |   |
|----------|------------------------------|---|
| 1        | V                            | CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND   |
| <u> </u> |                              | CITT OF ISEE OF FALING CAFTIAL FROSECTS TOND  |
|          |                              | NOTES   |
| 2        |                              |   |
| 5<br>52  | MAINT & SERVICE CONTRACTS    | Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.  |
| 53       |                              | Provision for facilities maintenance – 1% (F121) of 2% (F122-25) of insured building value including wash station.  |
| 54       |                              | Drainage Phase 3 Project, including elevation of Waterway Blvd multi-use path is expected to begin in FY21 and be completed in FY23.  |
| 55       |                              | Includes 50% of City's cost for undergrounding elec lines: in FY22, IOP Marina (\$62.5k); in FY23, 14th Ave (\$20k); and in FY24, 21st Ave (\$15k). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expense   |
|          |                              |   |
| 56<br>57 | 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).  |
| 57       |                              |   |
| 58       |                              |   |
| 59       |                              |   |
|          | BUILDING                     |   |
| 61       | NON-CAPITAL TOOLS & EQUIPMEN |   |
| 62       |                              | 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<br>64 | CAPITAL OUTLAY               | Forecast periods = 100% of Building Dept needs per the 10-yr plan.  |
|          |                              |   |
| 65<br>66 |                              |   |
| 67       | RECREATION                   |   |
|          |                              |   |
| 68       |                              | New IT account. Includes upgrades to AV system for better livestreaming (\$20k)   |
| 69       |                              | 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.  |
| 71       | CAPITAL OUTLAY               | 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 tennis/outdoor basketball courts (\$6k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals. |
| 72       |                              | termis/outdoor basketball courts (30k). Forecast period armual amounts = 30% of 10 fear Capital Flam Recreation totals.   |
| 73       |                              |   |
| 74       |                              |   |
| 75       |                              |   |
| 76       |                              |   |
| 77       |                              |   |
| 78       |                              |   |
| 79       |                              |   |
| 80       |                              |   |
| 81       | TRANSFERS                    |   |
| 82       | OPERATING TRANSFERS IN       | FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND   |
| 83       | OPERATING TRANSFERS OUT      |   |
| 84       |                              |   |
| 85       |                              |   |
| 86       |                              |   |
| 87       |                              |   |
| 88       |                              |   |

|          | A                            | В   | G                        | Н                    | ı               | J              | К              | L                                  | М               | N                 | 0   | Р           | Q                                      | R                | S                | T                | U                |
|----------|------------------------------|---|--------------------------|----------------------|-----------------|----------------|----------------|------------------------------------|-----------------|-------------------|---|-------------|--|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2                     |   |                          |                      | С               | ITY OF ISLE    | OF PALMS I     | MUNICIPAL                          | . ACCOMM        | <b>ODATIONS T</b> | AX FUND                                   |             |  |                  |                  |                  |                  |
|          |                              |   | ACTUAL<br>FY17           | ACTUAL<br>FY18       | ACTUAL<br>FY19  | ACTUAL<br>FY20 | BUDGET<br>FY21 | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020 | FORECAST<br>FY21  | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET FY22 | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 3        | GL Number                    | Description                                     |                          |                      |                 |                |                | (6 10103)                          | (12 MOS)        |                   | FYZI BODGET                               |             | 1122 505                               |                  |                  |                  |                  |
| 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        | 30-3500.4504                 | SALE OF ASSETS                                  | 5,495                    | 6,215                | 3,170           | -              | 5,000          | -                                  | -               | -                 | (5,000)                                   | -           | (5,000)                                | -                | -                | -                | -                |
| 10       | 30-3500.4505                 | INTEREST INCOME                                 | 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            |
| 11       |                              | TOTAL REVENUES (NO TRANSFERS)                   | 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        |
| 12<br>13 |                              | % Increase/(Decrease) from Prior Y              | 2%                       | 2%                   | 4%              | -21%           | -34%           |                                    |                 | 39%               | -   | 33%         | -                                      | 18%              | 2%               | 2%               | 2%               |
| 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       | 30-4120.5011                 | 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                   | -               | -              | -              | -                                  | -               | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 18       | 30-4120.5020                 | ELECTRIC AND GAS                                | 404                      | 388                  | 317             | 309            | 400            | 163                                | 335             | 400               | -   | 400         | -                                      | 400              | 400              | 400              | 400              |
| 19       | 30-4120.5025                 | NON-CAPITAL TOOLS & EQUIPMEN                    | -                        | -                    | -               | -              | -              | -                                  | -               | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 20       | 30-4120.5026                 | 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       | 30-4120.5054                 | 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           |
| 22       | 30-4120.5061                 | ADVERTISING                                     | -                        | -                    | -               | -              | -              | -                                  | -               | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 23       | 30-4120.5065                 | PROFESSIONAL SERVICES                           | 510                      | 383                  |                 | -              | 10,560         | -                                  | -               | 10,560            | -   | 15,000      | 4,440                                  | 15,000           | 15,000           | 15,000           | 15,000           |
| 24       | 30-4120.5079                 | 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<br>26 | 30-4120.5085                 | CAPITAL OUTLAY  SUBTOTAL GENERAL GOVT           | 19,969<br><b>140,124</b> | 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%                |   | 100,972     | 12,279                                 | -1%              | -51%             | 82,130           | 82,130           |
|          |                              |   | 13/6                     | -6/6                 | -3/6            | -3/6           | 30%            |                                    |                 | 0/6               |   | 670         |  | -1/6             | -31/6            |                  |                  |
| 29       |                              | POLICE  |                          |                      |                 |                |                |                                    |                 |                   |   |             |  |                  |                  |                  |                  |
| 30       | 30-4420.5021                 | 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            |
| 31       | 30-4420.5025                 | NON-CAPITAL TOOLS & EQUIPMEN                    | 25,909                   | 10,880               | 3,614           | 3,993          | 4,000          | - 2.600                            | 315             | 4,000             | -   | -           | (4,000)                                | - 11.000         | - 11 000         | -                | -                |
| 32       | 30-4420.5026<br>30-4420.5065 | MAINT & SERVICE CONTRACTS PROFESSIONAL SERVICES | -                        | -                    | 691             | 9,917          | 11,000         | 3,690                              | 5,784           | 11,000            | -   | 11,000      | -                                      | 11,000           | 11,000           | 11,000           | 11,000           |
| 34       | 30-4420.5065                 | CONTRACTED SERVICES                             | -<br>12,285              | 19,310               | 21,330          | 14,750         | 10,000         | 6,120                              | 21,210          | 10,000            | -   | 10,000      | -                                      | 10,000           | 10,000           | 10,000           | 10,000           |
| 35       | 30-4420.5084                 | CONSTRUCTION IN PROGRESS                        | 12,203                   | 15,510               | 11,908          | 14,730         | -              | -                                  | 11,908          | -                 | <u> </u>                                  | 10,000      |  | -                | -                | -                | 10,000           |
| 36       | 30-4420.5085                 | CAPITAL OUTLAY                                  | 127,292                  | 64,058               | 60,405          | 354,220        | 216,020        | 163,460                            | 76,786          | 163,460           | (52,560)                                  | 50,000      | (166,020)                              | 58,800           | 38,600           | 45,000           | 47,200           |
| 37       |                              | SUBTOTAL POLICE                                 | 165,940                  | 99,253               | 102,796         | 388,240        | 247,020        | 177,220                            | 121,682         | 194,460           | (52,560)                                  | 77,000      | (170,020)                              | 85,800           | 65,600           | 72,000           | 74,200           |
| 38       |                              | % Increase/(Decrease) from Prior Y              | 4%                       | -40%                 | 4%              | 278%           | -36%           |                                    |                 | -21%              |   | -60%        |  | 11%              | -24%             | 10%              | 3%               |
| 40       |                              | FIRE  |                          |                      |                 |                |                |                                    |                 |                   |   |             |  |                  |                  |                  |                  |
| 41       | 30-4520.5009                 | DEBT SERVICE - PRINCIPAL                        | _                        | _                    | _               | _              |                |                                    | -               | _                 | _   | 58,523      | 58,523                                 | 46,861           | 48,033           | 49,233           | 50,464           |
| 42       | 30-4520.5003                 | DEBT SERVICE - INTEREST                         | _                        | -                    | _               | -              | -              | -                                  | -               | <u>-</u>          | -   | -           | -                                      | 11,662           | 10,490           | 9,290            | 8,059            |
| 43       | 30-4520.5025                 | NON-CAPITAL TOOLS & EQUIPMEN                    | 10,657                   | -                    | 14,334          | -              | -              | -                                  | 9,069           | -                 | -   | 26,000      | 26,000                                 | -                | -                | -                | -                |
| 44       | 30-4520.5026                 | MAINT & SERVICE CONTRACTS                       | -                        | 14                   | 20,974          | -              | -              | -                                  | 20,974          | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 45       | 30-4520.5084                 | CONSTRUCTION IN PROGRESS                        | -                        | -                    | 11,908          | -              | -              | -                                  | 11,908          | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 46       | 30-4520.5085                 | CAPITAL OUTLAY                                  | 46,905                   | -                    | -               | 300,995        | 216,020        | 163,450                            | 49,549          | 163,450           | (52,570)                                  | 138,667     | (77,353)                               | 36,800           | 26,400           | 10,200           | 29,400           |
| 47       |                              | SUBTOTAL FIRE                                   | 57,562                   | 14                   | 47,216          | 300,995        | 216,020        | 163,450                            | 91,501          | 163,450           | (52,570)                                  | 223,190     | 7,170                                  | 95,323           | 84,923           | 68,723           | 87,923           |
| 48       |                              | % Increase/(Decrease) from Prior Y              | -40%                     | -100%                | 326883%         | 537%           | -28%           |                                    |                 | -24%              |   | 37%         |  | -57%             | -11%             | -19%             | 28%              |
| 50       |                              | PUBLIC WORKS                                    |                          |                      |                 |                |                |                                    |                 |                   |   |             |  |                  |                  |                  |                  |
| 51       | 30-4620.5026                 | MAINT & SERVICE CONTRACTS                       | 27,244                   | 20,021               | 50,945          | 9,509          | 29,000         | 4,928                              | 48,329          | 29,000            | -   | 39,000      | 10,000                                 | 39,000           | 39,000           | 39,000           | 39,000           |
| 52       | 30-4620.5054                 | STREET SIGNS                                    | 5,207                    | 1,834                | 93              | 3,899          | 3,000          | 118                                | 205             | 3,000             | -   | -           | (3,000)                                | -                | -                | -                | -                |
|          | 20 4020 5002                 | RENT AND LEASES                                 | _                        | -                    | -               | -              | -              | -                                  | -               | -                 | _   | -           | _                                      | -                | -                | -                | -                |
| 53       | 30-4620.5063                 |   |                          |                      |                 |                |                |                                    |                 |                   |   |             |  |                  |                  |                  |                  |
| 54       | 30-4620.5065                 | PROFESSIONAL SERVICES                           | -                        | -                    | -               | 482            | -              | -                                  | -               | -                 | -   | -           | -                                      | -                | -                | -                | -                |
| 54       |                              |   | -<br>56,706<br>5,890     | -<br>54,769<br>5,974 | -<br>-<br>2,350 | 482<br>-<br>-  | -              | -                                  | -<br>-<br>2,350 | -                 | -   | -           | -<br>-                                 | -                | -                | -                | -                |

| V                           | W  |
|-----------------------------|--|
| V                           | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND  |
| <u>'</u>                    | CITY OF ISLE OF FALINS MUNICIPAL ACCOMMODATIONS TAX FOND   |
| 2                           | NOTES  |
| 5 MUNICIPAL ACCOMI          | MODATIONS TAX FUND REVENUES  |
| 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.   |
| 7 COUNTY ACC. FEE REVENU    |  |
| 8 GRANT INCOME              | - Charleston County has advised there will be no more distributions for 1120 and no distributions for 1121. Assume 50% of 1113 detail for 1122 and fail restoration to 1113 levels in 1123.  |
| 9 SALE OF ASSETS            | <u>-</u>   |
| 10 INTEREST INCOME          | -  |
| 11                          |  |
| 12                          |  |
| 13                          |  |
| 14 <b>GENERAL GOVERME</b>   | NT   |
| 15 DEBT SERVICE - PRINCIPAL | 40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23  |
| 16 DEBT SERVICE - INTEREST  | 40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23  |
| 17 BANK SERVICE CHARGES     |  |
| 18 ELECTRIC AND GAS         |  |
| 19 NON-CAPITAL TOOLS & EC   |  |
| 20 MAINT & SERVICE CONTR    |  |
| 21 STREET SIGNS             | Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.   |
| 22 ADVERTISING              |  |
| 23 PROFESSIONAL SERVICES    |  |
| 24 MISCELLANEOUS            | Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags   |
| 25 CAPITAL OUTLAY           |  |
| 26                          |  |
| 27                          |  |
| 29 <b>POLICE</b>            |  |
| 30 TELEPHONE/CABLE          | Comcast service for IOP Connector camera feed  |
| 31 NON-CAPITAL TOOLS & EC   | QUIPMENT   |
| 32 MAINT & SERVICE CONTR.   | ACTS Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept   |
| 33 PROFESSIONAL SERVICES    |  |
| 34 CONTRACTED SERVICES      | Provision for Charleston County Sheriff Deputies assistance.   |
| 35 CONSTRUCTION IN PROGR    |  |
| 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 | -  |
| 42 DEBT SERVICE - INTEREST  |  |
| 43 NON-CAPITAL TOOLS & EC   | QUIPMENT FY22 budget covers the purchase of 18 sets of anti-exposure suits for water rescues. Includes suits for both stations.  |
| 44 MAINT & SERVICE CONTRA   |  |
| 45 CONSTRUCTION IN PROGR    |  |
| 46 CAPITAL OUTLAY           | FY22 incls 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                          |  |
| 50 PUBLIC WORKS             |  |
| 51 MAINT & SERVICE CONTR.   | Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500). Added \$10,000 for maintenance of landside right-of-way on Palm Blvd from 21st to 41st. |
| 52 STREET SIGNS             |  |
| 53 RENT AND LEASES          |  |
| 54 PROFESSIONAL SERVICES    |  |
| 55 CONTRACTED SERVICES      |  |
| 56 MISCELLANEOUS            |  |

|          | Α                            | В                                     | G                        | Н                | ı                | J                | К                | L                | М                | N                | 0               | Р                | 0               | R                        | S                | Т                | U                        |
|----------|------------------------------|---------------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|--------------------------|------------------|------------------|--------------------------|
| 1        | DRAFT #2                     | 1                                     |                          |                  | C                | ITY OF ISLE      | OF PALMS         | MUNICIPAL        | ACCOMM           | ODATIONS T       | AX FUND         | ·                |                 |                          |                  | -                |                          |
|          |                              |                                       |                          |                  |                  |                  |                  | YTD As Of        | Jan-Dec          |                  | INCREASE/       |                  | INCREASE/       |                          |                  |                  |                          |
|          |                              |                                       | ACTUAL<br>FY17           | ACTUAL<br>FY18   | ACTUAL<br>FY19   | ACTUAL<br>FY20   | BUDGET<br>FY21   | 12/31/2020       | 2020             | FORECAST<br>FY21 | (DECREASE) IN   | BUDGET FY22      | (DECREASE) IN   | FORECAST<br>FY23         | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26         |
| 2        | GL Number                    | Description                           | F117                     | 1110             | F119             | F120             | FIZI             | (6 MOS)          | (12 MOS)         | FIZI             | FY21 BUDGET     |                  | FY22 BUD        | F123                     | F124             | F125             | F120                     |
| 57       | 30-4620.5085                 | CAPITAL OUTLAY                        | 168,677                  | 300,058          | 543,199          | 79,850           | _                | 250              | 217,604          | 250              | 250             | 62,500           | 62,500          | 49,000                   | 48,600           | 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         | 547,304          | 15,304          | 536,668                  | 535,404          | 514,404          | 546,068                  |
| 60       |                              | % Increase/(Decrease) from Prior Y    | 104%                     | 45%              | 56%              | -63%             | 142%             |                  |                  | 33%              |                 | -22%             |                 | -2%                      | 0%               | -4%              | 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<br>68 |                              | % Increase/(Decrease) from Prior Y    | 138%                     | -95%             | 555%             | -100%            |                  |                  |                  |                  |                 |                  |                 |                          | 44%              | -70%             | 88%                      |
|          |                              | FRONT REACH AND RADIUM                |                          | AENIT            |                  |                  |                  |                  |                  |                  | -               |                  |                 |                          |                  |                  |                          |
| 69       | 20 5620 5040                 | FRONT BEACH AND PARKING               |                          |                  | 47.074           | 0.755            | 20.000           | F 222            | 44.004           | 20.000           | -               | 20.000           |                 | 20.000                   | 20.000           | 20.000           | 20.000                   |
| 70       | 30-5620.5010                 | PRINT AND OFFICE SUPPLIES             | 19,912                   | 15,021           | 17,071           | 9,755            | 20,800           | 5,332            | 11,091           | 20,800           | 12.000          | 20,800           | - 12.000        | 20,800                   | 20,800           | 20,800           | 20,800                   |
| 72       | 30-5620.5013<br>30-5620.5020 | BANK SERVICE CHARGES ELECTRIC AND GAS | 27,588<br>42,532         | 26,582<br>44,953 | 35,248<br>38,051 | 34,793<br>37,850 | 30,000<br>37,000 | 32,903<br>20,716 | 41,183<br>38,327 | 42,000<br>39,000 | 12,000<br>2,000 | 42,000<br>39,000 | 12,000<br>2,000 | 42,000<br>39,000         | 42,000<br>39,000 | 42,000<br>39,000 | 42,000<br>39,000         |
| 72       | 30-5620.5020                 | TELEPHONE/CABLE                       | 1,376                    | 3,386            | 3,322            | 37,830           | 4,000            | 1,716            | 3,648            | 4,000            | - 2,000         | 4,000            | 2,000           | 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                 | IT EQUP, SOFTWARE & SVCS              | -                        | -                | -                | -                | -                | -                | -                | -                | -               | 35,000           | 35,000          | 35,000                   | 35,000           | 35,000           | 35,000                   |
| 76       | 30-5620.5025                 | NON-CAPITAL TOOLS & EQUIPMEN          | 785                      | 5,395            | 2,120            | 1,105            | 3,000            | 1,839            | 526              | 3,000            | -               | 3,000            | -               | 3,000                    | 3,000            | 3,000            | 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            | -               | 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<br>or | 30-5620.5079<br>30-5620.5085 | MISCELLANEOUS CAPITAL OUTLAY          | 280                      | 188              | 8,284            | 3,823            | 7,500            | 427              | 11,755           | 7,500            | -               | 7,500            | -               | 7,500                    | 7,500            | 7,500            | 7,500                    |
| 85<br>86 | 30-3020.3083                 | SUBTOTAL FR BEACH/PKG MGT             | 23,052<br><b>236,930</b> | 210,269          | 191,421          | 178,219          | 232,400          | 93,062           | 206,303          | 246,900          | 14,500          | 248,200          | 15,800          | 70,000<br><b>318,218</b> | 248,236          | 248,255          | 10,000<br><b>258,255</b> |
| 87       |                              | % Increase/(Decrease) from Prior Y    | -23%                     | -11%             | -9%              | -7%              | 30%              | 33,002           | 200,303          | 6%               | 14,500          | 1%               | 13,000          | 28%                      | -22%             | 0%               |                          |
| 88       |                              | /o moneuse, (Desireuse, monit men     |                          |                  |                  | 1,0              |                  |                  |                  | 9,0              |                 |                  |                 | 20,0                     |                  |                  | .,,                      |
| 89       | TOTAL MUNI ATA               | AX FUND EXPENDITURES                  | 937,030                  | 823,814          | 1,081,591        | 1,202,388        | 1,384,134        | 477,710          | 927,311          | 1,466,754        | 82,620          | 1,264,666        | (119,467)       | 1,237,570                | 1,065,313        | 1,000,132        | 1,075,996                |
| 90       |                              | % Increase/(Decrease) from Prior Y    | 11%                      | -12%             | 31%              | 11%              | 15%              |                  |                  | 6%               |                 | -14%             |                 | -2%                      | -14%             | -6%              | 8%                       |
| 91       |                              |                                       |                          |                  |                  |                  |                  |                  |                  |                  |                 |                  |                 |                          |                  |                  |                          |
| 92       | NET INCOME                   | BEFORE TRANSFERS                      | 570,998                  | 709,719          | 513,134          | 57,189           | (554,633)        | 75,543           | (6,439)          | (317,428)        | 237,205         | 261,496          | 816,129         | 567,886                  | 776,102          | 877,961          | 839,509                  |
| 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)        | -               | (432,954)        | (141,503)       | (444,672)                | (681,859)        | (1,219,533)      | (482,715)                |
| 97       |                              | NET TRANSFERS IN/(OUT)                | (566,814)                | (592,900)        | (607,582)        | (395,615)        | (291,451)        | -                | (395,615)        | (291,451)        | -               | (432,954)        | (141,503)       | (444,672)                | (681,859)        | (1,219,533)      | (482,715)                |
| 98       | NIET INCORES                 | AFTED TO ANGEEDS                      |                          |                  | 12.5             | /=====           | 10.00.00         |                  | 1000             | /                |                 |                  | <b>6</b>        |                          |                  | 10               |                          |
| 99       | NET INCOME                   | AFTER TRANSFERS                       | 4,185                    | 116,819          | (94,448)         | (338,426)        | (846,084)        | 75,543           | (402,054)        | (608,879)        | 237,205         | (171,458)        | 674,626         | 123,214                  | 94,243           | (341,572)        | 356,794                  |
| 100      | ENDING THE                   |                                       |                          |                  |                  |                  |                  |                  |                  |                  |                 |                  |                 |                          |                  |                  |                          |
| 101      | ENDING FUN                   | D RALANCE                             | 1,599,676                | 1,716,494        | 1,622,046        | 1,283,620        | 437,536          |                  |                  | 674,741          |                 | 503,284          |                 | 626,497                  | 720,740          | 379,168          | 735,962                  |

|          | V  | W CITY OF ICLE OF DALMS AN INCIDAL ACCOMMODATIONS TAY FUND   |
|----------|--|--|
| 1        |  | CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND  |
|          |  |  |
|          |  | NOTES  |
| 2        |  |  |
| 57       | CAPITAL OUTLAY                           | FY22 Includes 50% of City's cost for undergrounding elec lines at the IOP Marina (\$62.5k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.  |
|          |  | 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). |
| 59       |  |  |
| 60       |  |  |
| 61       |  |  |
|          | RECREATION                               |  |
|          |  |  |
| _        | NON-CAPITAL TOOLS & EQUIPMENT            |  |
|          | MAINT & SERVICE CONTRACTS CAPITAL OUTLAY | Foregost naried annual amts = 20% of 10 Vr Can Blan totals   |
| 66       | CAPITAL OUTLAY                           | Forecast period annual amts = 20% of 10 Yr Cap Plan totals   |
| 67       |  |  |
| 68       |  |  |
|          | FRONT REACH AND DARWING                  |  |
|          | FRONT BEACH AND PARKING                  |  |
|          | 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).  |
|          | BANK SERVICE CHARGES                     | Processing fees paid for parking kiosk credit card transactions.   |
|          | ELECTRIC AND GAS                         | Landscape lighting in Front Beach area   |
|          | TELEPHONE/CABLE                          | Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).  |
|          | WATER AND SEWER                          | Irrigation   |
|          | IT EQUP, SOFTWARE & SVCS                 | New IT account. Includes all T2 parking management and parking citation collection software. Also ROVR service for license plate lookups.  |
|          | NON-CAPITAL TOOLS & EQUIPMENT            | ·  |
|          | 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).   |
|          | MACHINE/EQUIPMENT REPAIR                 | Annual Parkeon maintenance contract for 18 kiosks  |
|          | UNIFORMS                                 | BSO uniforms   |
| 80       | STREET SIGNS                             | Replace Front Beach parking signs as needed  Replace Front Beach parking signs as needed   |
|          | INSURANCE PROFESSIONAL SERVICES          | Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area   |
|          | 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.   |
| 0.4      | CONTRACTED SERVICES MISCELLANEOUS        | Beach recycling collection per contract Provision for unanticipated costs. Covers all parking and front beach maintenance.   |
| 04       | CAPITAL OUTLAY                           | · · · · · · · · · · · · · · · · · · ·  |
| 85<br>86 | CAPITAL OUTLAY                           | FY23 forecast includes rehab of Breach Inlet boat ramp and public art at Front Beach.  |
| 87       |  |  |
| 88       |  |  |
| 89       |  |  |
| 90       |  |  |
| 90       |  |  |
| 92       |  |  |
| 93       |  |  |
|          | TRANSFERS                                |  |
|          | 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. Incls transfers to Marina fund of \$225k in FY24 and \$750k in FY25 for Marina ICW docks and dredging, respectively.                            |
| 07       | OI LIMITING TRAINSFERS OUT               | includes transfers to deficial rulid for 1-3 inengriters, 1 police officer, 30% of 500s and 30% of rub works fuer & temp labor. This transfers to waiting full of \$225k in F124 and \$750k in F125 for what indicates and dreaging, respectively.                             |
| 98       |  |  |
|          |  |  |
| 99       |  |  |
| 100      |  |  |
| 101      |  |  |

| А                 | В                                    | G              | Н              | I              | J               | K               | L                                  | М                           | N                | 0   | Р              | Q                                      | R                | S                | Т                | U                |
|-------------------|--------------------------------------|----------------|----------------|----------------|-----------------|-----------------|------------------------------------|-----------------------------|------------------|---|----------------|--|------------------|------------------|------------------|------------------|
| 1 <b>DRAFT #2</b> |                                      | •              |                | •              | CITY            | OF ISLE OF      | PALMS HC                           | SPITALITY .                 | TAX FUND         |   |                |  |                  |                  |                  |                  |
| 2 GL Number       | Description                          | ACTUAL<br>FY17 | ACTUAL<br>FY18 | ACTUAL<br>FY19 | ACTUAL<br>FY20  | BUDGET<br>FY21  | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET<br>FY22 | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 5                 | HOSPITALITY TAX FUND REVE            | INLIES         |                |                |                 |                 |                                    |                             |                  |   |                | _                                      |                  |                  |                  |                  |
| 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%            | <u> </u>                           |                             | -28%             |   | 41%            | <u> </u>                               | 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          |
| 16                | % Increase/(Decrease) from Prior Y   | -22%           | 7%             | 3%             | 3%              | 5%              |                                    |                             | 5%               |   | 2%             |  | 4%               | 2%               | 4%               | 2%               |
| 17                |                                      |                |                |                |                 |                 |                                    |                             |                  |   |                | -                                      |                  |                  |                  |                  |
| 18                | POLICE                               |                |                |                |                 |                 |                                    |                             |                  |   |                | -                                      |                  |                  |                  |                  |
| 19 35-4420.5025   | NON-CAPITAL TOOLS & EQUIPMENT        | 10,228         | -              | -              | 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                | -              | -              | -              | -               | -               | -                                  | -                           | -                | -   | -              | -                                      | -                | -                | -                | -                |
| 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 & EQUIPMENT        | 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           |
| 29                | % Increase/(Decrease) from Prior Y   | -16%           | 133%           | -53%           | -65%            | 767%            |                                    |                             | 530%             |   | -66%           |  | -15%             | -9%              | -15%             | 21%              |
| 30                |                                      |                |                |                |                 |                 |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 31                | PUBLIC WORKS                         |                |                |                |                 |                 |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 32 35-4620.5026   | MAINT & SERVICE CONTRACTS            | 58,594         | 96,847         | 80,731         | 65,798          | 193,800         | 36,921                             | 83,764                      | 193,800          | -   | 193,800        | -                                      | 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)                               | 24,500           | 24,300           | 14,800           | 29,200           |
| 35 35-4620.5086   | DRAINAGE                             | 72.400         | 108,907        | 150,683        | 121 017         | 198,288         | 69,431                             | 150,972                     | 198,288          | - (40,000)                                | 263,800        | (198,288)                              | 288,300          | 288,100          | 278,600          | 293,000          |
| 36                | % Increase/(Decrease) from Prior Y   | 72,409<br>-3%  | 50%            | 38%            | 131,917<br>-12% | 502,088<br>233% | 69,431                             | 150,972                     | 462,088<br>207%  | (40,000)                                  | -43%           | (238,288)                              | 288,300          |                  | <del>-</del>     | •                |
| 38                | % increase/(Decrease) from Prior 1   | -5%            | 50%            | 30%            | -12%            | 233%            |                                    |                             | 207%             | _   | -43%           |  | 3%               | 0%               | -3%              | 5%               |
| 39                | BUILDING                             |                |                |                |                 |                 |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 40 35-4720.5010   | PRINT AND OFFICE SUPPLIES            | 286            | _              | _              | _               | _               | _                                  | _                           | _                |   | _              | _                                      | _                | _                | _                | _                |
| 41 35-4720.5013   | BANK SERVICE CHARGES                 | 75             | 16             |                |                 | -               | -                                  | <u>-</u>                    |                  |   | _              | _                                      |                  |                  |                  | _                |
| 42                | SUBTOTAL BUILDING                    | 361            | 16             | -              | -               | _               | -                                  | _                           | -                | -   | -              | -                                      | -                | -                | -                | _                |
| 43                | % Increase/(Decrease) from Prior Y   | -9%            | -96%           | -100%          |                 |                 |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 44                |                                      |                |                |                |                 |                 |                                    |                             |                  | -   |                |  |                  |                  |                  |                  |
| 45                | RECREATION                           |                |                |                |                 |                 |                                    |                             |                  | _   |                |  |                  |                  |                  |                  |
| 46 35-4820.5025   | NON-CAPITAL TOOLS & EQUIPMEN         | -              |                | _              | 3,815           | _               | _                                  | _                           | _                | _   | _              | _                                      |                  | _                |                  | _                |
| 47 35-4820.5085   | CAPITAL OUTLAY                       | -              | -              |                | -               |                 | -                                  | 3,815                       |                  | _   | _              | _                                      | 17,000           | 24,500           | 7,300            | 13,700           |
| 48 35-4830.5092   | SPECIAL ACTIVITIES                   | -              | -              | 32,636         | 30,398          | 28,000          | 3,637                              | 31,633                      | 7,500            | (20,500)                                  | 28,000         | -                                      | 33,000           | 33,000           | 33,000           | 33,000           |
| 49                | SUBTOTAL RECREATION                  | -              | -              | 32,636         | 34,213          | 28,000          | 3,637                              | 35,448                      | 7,500            | (20,500)                                  | 28,000         | -                                      | 50,000           | 57,500           | 40,300           | 46,700           |
| 50                | % Increase/(Decrease) from Prior Yea | ar             |                |                |                 | -14%            |                                    |                             | -77%             |   | 273%           |  | 79%              |                  |                  | 16%              |
| 51                |                                      |                |                |                |                 |                 |                                    |                             |                  | -   |                |  |                  |                  |                  |                  |

| V   | W   |
|---|---|
| 1   | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND  |
| 2   | NOTES   |
| 5 <b>HOSPITALITY TAX FUND RE</b>  | EVENUES   |
| 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  |   |
| 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  |   |
| 16<br>17  |   |
| 18 POLICE   |   |
|   | NT Body camera equipment replacements as needed   |
| 20 PROFESSIONAL SERVICES  | Vi Body camera equipment replacements as necuca   |
| 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<br>23<br>24  |   |
| 23  |   |
| 24  |   |
| 25 FIRE   |   |
|   | NT 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  |   |
| 28<br>29<br>30  |   |
|   |   |
| 31 PUBLIC WORKS   |   |
| <ul><li>32 MAINT &amp; SERVICE CONTRACTS</li><li>33 CONTRACTED SERVICES</li></ul> | 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.  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   | - Torceast periods - 10% of rubile works 10 rear capital rian totals for non-drainage related capital expenses.   |
| 36  |   |
| 36<br>37<br>38  |   |
| 38  |   |
| 39 <b>BUILDING</b>  |   |
| 40 PRINT AND OFFICE SUPPLIES  |   |
| 41 BANK SERVICE CHARGES   |   |
| 42  |   |
| 43  |   |
| 44  |   |
| 45 RECREATION   |   |
| 46 NON-CAPITAL TOOLS & EQUIPME  |   |
| 47 CAPITAL OUTLAY   | Forecast period annual amts = 10% of 10 Yr Capital Plan totals.  Heliday Fort (\$20,000 or \$15,000 for FV21) Front Peach Fort (\$10,000) and Sand Sculpting (\$2,000)  |
| 48 SPECIAL ACTIVITIES   | Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).   |
| <ul><li>49</li><li>50</li><li>51</li></ul>  |   |
| 51  |   |
|   |   |

|             | Α             | В                                  | G              | Н              | I              | J              | K              | L                                  | М                           | N                | 0   | Р              | Q                                      | R                | S                | Т                | U                |
|-------------|---------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------------------------|-----------------------------|------------------|---|----------------|--|------------------|------------------|------------------|------------------|
| 1           | DRAFT #2      |                                    |                |                |                | CIT            | OF ISLE OF     | PALMS HO                           | SPITALITY 1                 | AX FUND          |   |                |  |                  |                  |                  |                  |
| 2 0         | GL Number     | Description                        | ACTUAL<br>FY17 | ACTUAL<br>FY18 | ACTUAL<br>FY19 | ACTUAL<br>FY20 | BUDGET<br>FY21 | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET<br>FY22 | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 52          |               | FRONT BEACH AND PARKING            | G MANAGE       | MENT           |                |                |                |                                    |                             |                  | -   |                |  |                  |                  |                  |                  |
| 53 3        | 5-5620.5085   | CAPITAL OUTLAY                     | -              | -              | -              | -              | -              | -                                  | -                           | -                | -   | -              | -                                      | -                | -                | -                | 96,000           |
| 54          |               | SUBTOTAL FR BEACH/PKG MGT          | -              | -              | -              | -              | -              | -                                  | -                           | -                | -   | -              | -                                      | -                | -                | -                | 96,000           |
| 55          |               | % Increase/(Decrease) from Prior Y | -100%          |                |                |                |                |                                    |                             |                  |   |                | -                                      |                  |                  |                  |                  |
| 56          |               |                                    |                |                |                |                |                |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
|             | OTAL HOSPITAI | 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)                              | 583,718          | 579,011          | 553,591          | 684,102          |
| 58          |               | % Increase/(Decrease) from Prior Y | -23%           | 38%            | 10%            | -2%            | 193%           |                                    |                             | 142%             |   | -36%           |  | 4%               | -1%              | -4%              | 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                                | 268,698          | 290,353          | 333,060          | 220,183          |
| 61          |               |                                    |                |                |                |                |                |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 62          |               | TRANSFERS                          |                |                |                |                |                |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 63 3        | 5-3900.5901   | OPERATING TRANSFERS OUT            | (274,162)      | (261,330)      | (462,008)      | (229,830)      | (218,549)      | -                                  | (229,830)                   | (218,549)        | 3,000                                     | (244,456)      | (25,907)                               | (254,234)        | (264,404)        | (274,980)        | (285,979)        |
| 64          |               | NET TRANSFERS IN/(OUT)             | (274,162)      | (261,330)      | (462,008)      | (229,830)      | (218,549)      | -                                  | (229,830)                   | (218,549)        | 3,000                                     | (244,456)      | (25,907)                               | (254,234)        | (264,404)        | (274,980)        | (285,979)        |
| 65          |               |                                    |                |                |                |                |                |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 66          | NET INCOME    | AFTER TRANSFERS                    | 244,579        | 207,502        | (2,517)        | 35,459         | (636,359)      | (42,355)                           | (134,325)                   | (497,234)        | 142,125                                   | 29,388         | 665,746                                | 14,464           | 25,949           | 58,080           | (65,796)         |
| 67          |               |                                    |                |                |                |                |                |                                    |                             |                  |   |                |  |                  |                  |                  |                  |
| 68 <b>E</b> | NDING FUN     | D BALANCE                          | 872,789        | 1,080,291      | 1,077,774      | 1,113,233      | 476,874        |                                    |                             | 615,999          |   | 645,387        |  | 659,851          | 685,800          | 743,880          | 678,084          |

|          | V   | W  |  |  |  |  |  |  |  |  |
|----------|---|--|--|--|--|--|--|--|--|--|
| 1        | · · · · · · · · · · · · · · · · · · ·       | CITY OF ISLE OF PALMS HOSPITALITY TAX FUND   |  |  |  |  |  |  |  |  |
|          | CIT OF ISLE OF PALIVIS HOSPITALITY TAX FOND |  |  |  |  |  |  |  |  |  |
|          |   | NOTES  |  |  |  |  |  |  |  |  |
| 2        |   |  |  |  |  |  |  |  |  |  |
| 3        |   |  |  |  |  |  |  |  |  |  |
| 52       | FRONT BEACH AND PARKING                     | S MANAGEMENT   |  |  |  |  |  |  |  |  |
| 53       | CAPITAL OUTLAY                              |  |  |  |  |  |  |  |  |  |
| 54       |   |  |  |  |  |  |  |  |  |  |
| 55       |   |  |  |  |  |  |  |  |  |  |
| 56       |   |  |  |  |  |  |  |  |  |  |
| 57       | CAPITAL OUTLAY                              |  |  |  |  |  |  |  |  |  |
| 58       |   |  |  |  |  |  |  |  |  |  |
| 59       |   |  |  |  |  |  |  |  |  |  |
| 60       |   |  |  |  |  |  |  |  |  |  |
| 61       |   |  |  |  |  |  |  |  |  |  |
| 62       | TRANSFERS  OPERATING TRANSFERS OUT          |  |  |  |  |  |  |  |  |  |
| 63       | OPERATING TRANSFERS OUT                     | Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter. |  |  |  |  |  |  |  |  |
| 64       |   |  |  |  |  |  |  |  |  |  |
| 64<br>65 |   |  |  |  |  |  |  |  |  |  |
| 66       |   |  |  |  |  |  |  |  |  |  |
| 67       | ·   |  |  |  |  |  |  |  |  |  |
| 68       |   |  |  |  |  |  |  |  |  |  |

|     |              | T 5 T   |   | 1         |           |              | .,        | <del> </del>              |                         |   |               |           |               |           |           |                 |           |
|-----|--------------|---|---|-----------|-----------|--------------|-----------|---------------------------|-------------------------|---|---------------|-----------|---------------|-----------|-----------|-----------------|-----------|
|     | Α            | В   | G                                       | Н         | l         | J            | K         | L                         | М                       | N                                       | 0             | Р         | Q             | R         | S         | ı               | U         |
| 1   | DRAFT #2     |   |   |           |           | CITY OF ISLE | OF PALMS  | STATE ACC                 | OMMODATI                | ONS TAX F                               | JND           |           |               |           |           |                 |           |
|     |              |   |   |           |           |              |           | YTD As Of                 | Jan-Dec                 |   | INCREASE/     |           | INCREASE/     |           |           |                 |           |
|     |              |   | ACTUAL                                  | ACTUAL    | ACTUAL    | ACTUAL       | BUDGET    | 12/31/2020                | 2020                    | FORECAST                                | (DECREASE) IN | BUDGET    | (DECREASE) IN | FORECAST  | FORECAST  | FORECAST        | FORECAST  |
| 2   | GL Number    | Description                                       | FY17                                    | FY18      | FY19      | FY20         | FY21      | (6 MOS)                   | (12 MOS)                | FY21                                    | FY21 BUDGET   | FY22      | FY22 BUD      | FY23      | FY24      | FY25            | FY26      |
| 3   |              |   |   |           |           |              |           |                           | . ,                     |   |               |           |               |           |           |                 |           |
| 5   |              | STATE ACCOMMODATIONS                              | TAX FUND F                              | REVENUES  |           |              |           |                           |                         |   | -             |           | -             |           |           |                 |           |
| 6   | 50-3450.4105 | ACCOMMODATION TAX-RELATED                         | 1,168,660                               | 1,205,838 | 1,298,212 | 1,093,386    | 972,204   | 541,783                   | 1,054,863               | 1,354,854                               | 382,650       | 1,463,526 | 491,322       | 1,492,797 | 1,522,652 | 1,553,105       | 1,584,168 |
| 7   | 50-3450.4107 | ACCOMMODATION TAX-PROMO                           | 539,382                                 | 556,541   | 599,175   | 504,640      | 448,713   | 250,049                   | 486,856                 | 625,318                                 | 176,605       | 675,474   | 226,761       | 688,983   | 702,763   | 716,818         | 731,155   |
| 8   | 50-3500.4501 | MISCELLANEOUS INCOME                              | 1,750                                   | 2,500     | -         | -            | -         | -                         | -                       | -                                       | -             | -         | -             | -         | -         | -               | -         |
| 9   | 50-3500.4504 | SALE OF ASSETS                                    | 5,805                                   | 8,930     | 2,130     | -            | 5,000     | -                         | -                       | -                                       | (5,000)       | -         | (5,000)       | -         | -         | -               | -         |
| 10  | 50-3500.4505 | INTEREST INCOME                                   | 15,583                                  | 23,956    | 35,035    | 26,421       | 34,000    | 2,177                     | 14,375                  | 7,500                                   | (26,500)      | 7,500     | (26,500)      | 7,500     | 7,500     | 7,500           | 7,500     |
| 11  |              | TOTAL REVENUES (NO TRANSFERS)                     | 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 |
| 12  |              | % Increase/(Decrease) from Prior Y                | 3%                                      | 4%        | 8%        | -16%         | -25%      | ,                         | , ,                     | 3%                                      | •             | 8%        | •             | 2%        | 2%        | 2%              | 2%        |
| 13  |              | / marease, (Dearease) month mare                  | • | .,,       | <u> </u>  | 20,0         | 20/0      |                           |                         | • |               | <u> </u>  |               |           |           |                 |           |
| 14  |              | GENERAL GOVERMENT                                 |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
|     | FO 4420 FO42 |   | 7.5                                     | 2.4       |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
|     | 50-4120.5013 | BANK SERVICE CHARGES                              | 75                                      | 34        | -         | -            | -         | -                         | - 110                   | -                                       | -             | -         | -             | -         | -         | -               | -         |
| _   | 50-4120.5022 | WATER AND SEWER                                   | 407                                     | 740       | 259       | 323          | 600       | 103                       | 440                     | 600                                     | -             | 600       | -             | 600       | 600       | 600             | 600       |
|     | 50-4120.5025 | NON-CAPITAL TOOLS & EQUIPMENT                     | -                                       | 1,917     | -         | -            | 1,000     | -                         | -                       | 1,000                                   | -             | 1,000     | -             | 1,000     | 1,000     | 1,000           | 1,000     |
|     | 50-4120.5061 | ADVERTISING                                       | 5,895                                   | 795       | -         | 4,000        | -         | -                         | -                       | -                                       | -             | -         | -             | -         | -         | -               | -         |
|     | 50-4120.5065 | PROFESSIONAL SERVICES                             | -                                       | -         |           | -            | -         | -                         | -                       | -                                       | -             | -         | -             | -         | -         | -               | -         |
|     | 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    |
|     | 50-4120.5079 | MISCELLANEOUS                                     | 212                                     | 114       | -         | 35           | 1,000     | -                         | 110                     | 1,000                                   | -             | 1,000     | -             | 1,000     | 1,000     | 1,000           | 1,000     |
|     | 50-4120.5085 | CAPITAL OUTLAY                                    | 6,076                                   | 4,084     | -         | -            | -         | -                         | 35                      | -                                       | -             | -         | -             | -         | -         | -               | -         |
|     | 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   |
| 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       | 791,583   | 805,363   | 819,418         | 833,755   |
| 25  |              | % Increase/(Decrease) from Prior Y                | 8%                                      | 3%        | 7%        | -15%         | -23%      |                           |                         | 1%                                      |               | 14%       |               | 2%        | 2%        | 2%              | 2%        |
| 26  |              |   |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 27  |              | POLICE  |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 28  | 50-4420.5025 | NON-CAPITAL TOOLS & EQUIPMENT                     | 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     |
|     |              |   |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 29  | 50-4420.5026 | MAINT & SERVICE CONTRACTS                         | -                                       | -         | 4,750     | -            | -         | -                         | -                       | -                                       | -             | -         | -             | -         | -         | -               | -         |
| 30  | 50-4420.5065 | PROFESSIONAL SERVICES                             | -                                       | -         | -         | -            | -         | -                         | -                       | -                                       | -             | -         | -             | -         | -         | -               | -         |
| 31  | 50-4420.5084 | CONSTRUCTION IN PROGRESS                          | -                                       | -         | 11,908    | -            | -         | -                         | 11,908                  | -                                       | -             | -         | -             | -         | -         | -               | -         |
|     |              |   | 25.225                                  |           | 00.500    | 25.4.522     | 227.222   | 160.150                   |                         | 150 150                                 | (4.40.550)    | 4.40.000  | (450,000)     |           | 22.522    | 45.000          | 47.000    |
| 32  | 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    |
| 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  |              | % Increase/(Decrease) from Prior Y                | 1363%                                   | 29%       | 135%      | 208%         | 171%      |                           |                         | 47%                                     |               | -8%       |               | -58%      | -31%      | 14%             | 4%        |
| 35  |              | ,   |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 36  |              | FIRE  |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
|     | 50-4520.5009 | DEBT SERVICE - PRINCIPAL                          |   |           |           | 01.015       | 78,073    |                           |                         | 70.072                                  | (0)           | 70 502    | 1,429         | 90.057    | 92.420    | 92.047          | 85,483    |
|     | 50-4520.5009 | DEBT SERVICE - PRINCIPAL  DEBT SERVICE - INTEREST | -                                       | -         | -         | 91,915       | · ·       | -                         | -                       | 78,073                                  | (0)           | 79,502    | <u> </u>      | 80,957    | 82,439    | 83,947<br>7,967 |           |
|     |              |   | - 2.742                                 | 10.644    | <u>-</u>  | -            | 13,841    | -                         | -                       | 13,841                                  | -             | 12,413    | (1,429)       | 10,958    | 9,476     |                 | 6,431     |
|     | 50-4520.5025 | NON-CAPITAL TOOLS & EQUIPMENT                     | 2,743                                   | 19,644    | 21 464    | -            | -         | -                         | 10.252                  | -                                       | -             | -         |               |           | -         | -               | -         |
|     | 50-4520.5026 | MAINT & SERVICE CONTRACTS                         | -                                       | -         | 31,464    | -            | -         | -                         | 19,352                  | -                                       | -             | -         | -             | -         | -         | -               | -         |
| 41  | 50-4520.5084 | CONSTRUCTION IN PROGRESS                          | -                                       | -         | 11,908    | -            | -         | -                         | 11,908                  | _                                       | -             | -         | -             | -         | -         | -               | -         |
|     |              |   |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 4.5 | 50-4520.5085 | CAPITAL OUTLAY                                    | 101,358                                 | 55,587    | 24,219    | 277,456      | 473,020   | 313,450                   | 27,632                  | 398,020                                 | (75,000)      | 163,667   | (309,353)     | 36,800    | 26,400    | 10,200          | 29,400    |
| 42  |              |   |   |           |           |              |           |                           |                         |   |               |           |               |           |           |                 |           |
| 43  |              | SUBTOTAL FIRE                                     | 104,101                                 | 75,232    | 67,591    | 369,371      | 564,935   | 313,450<br><b>313,450</b> | 27,632<br><b>58,892</b> | 489,935                                 | (75,000)      | 255,582   | (309,353)     | 128,715   | 118,315   | 102,115         | 121,315   |
| 42  |              |   |   |           |           |              |           |                           |                         |   | (75,000)      |           | (309,353)     |           |           |                 |           |

|                      | V                     | W   |
|----------------------|-----------------------|---|
| 1                    |                       | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND   |
| 2                    |                       | NOTES   |
| 5 STATE ACCO         | MMODATIONS .          | TAX FUND REVENUES   |
|                      |                       | 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.  |
|                      |                       | 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.  |
|                      | ELLANEOUS INCOME      |   |
| 9                    | SALE OF ASSETS        |   |
| 10                   | INTEREST INCOME       |   |
| 11                   |                       |   |
| 12                   |                       |   |
| 13                   |                       |   |
| 14 <b>GENERAL GO</b> | OVERMENT              |   |
| 15 BANK SERVICE      | CHARGES               |   |
| 16 WATER AND SE      | WER                   | Irrigation at Breach Inlet sign   |
|                      | TOOLS & EQUIPMENT     | Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks   |
| 18 ADVERTISING       |                       |   |
| 19 PROFESSIONAL      |                       |   |
| 20 PROGRAMS/SP       |                       | Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (FY21 show cancelled).  |
| 21 MISCELLANEOU      |                       |   |
| 22 CAPITAL OUTLA     |                       |   |
| 23 TOURISM PROI      | MOTION EXP            | SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo.   |
| 24                   |                       |   |
| 25<br>26             |                       |   |
|                      |                       |   |
| 27 POLICE            | TO 01 C 0 FOLUDA 45NT |   |
| 28 NON-CAPITAL       | TOOLS & EQUIPMENT     | Body armor as needed  |
| 29 MAINT & SERV      | ICE CONTRACTS         | FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.                          |
| 30 PROFESSIONAL      |                       | 1113 budget for thin Report priorities. 1113 forecast assumes 30% of this to be spent in 1113. 1120-1124 forecast uses 1% of insured building value to estimate aimain maintenance provision. 13b costs are spirty 30% with the bept.                           |
| 31                   | - OZITVIOLO           |   |
| 32 CAPITAL OUTLA     | ΑΥ                    | 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                   |
| 33                   |                       |   |
| 34<br>35             |                       |   |
| 35                   |                       |   |
| 36 <b>FIRE</b>       |                       |   |
| 37 DEBT SERVICE      | - PRINCIPAL           | Debt service for new 75' ladder truck   |
| 38 DEBT SERVICE      | - INTEREST            | Debt service for new 75' ladder truck   |
| 39 NON-CAPITAL       | TOOLS & EQUIPMENT     |   |
| 40 MAINT & SERV      | ICE CONTRACTS         |   |
| 41                   |                       |   |
| 42 CAPITAL OUTLA     | AY                    | FY22 incls repl 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 = 20% of the annual Fire Dept capital needs per the 10-yr plan. |
| 43                   |                       |   |
| 44                   |                       |   |
| 45                   |                       |   |

|          | A                            | В  | G                | Н                | ı                 | J              | К               | L           | М                 | N                | 0             | Р                | Q             | R                | S                | Т                | U                |
|----------|------------------------------|--|------------------|------------------|-------------------|----------------|-----------------|-------------|-------------------|------------------|---------------|------------------|---------------|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2                     | 1  | <u>.</u>         | •                | (                 | ITY OF ISLE    | OF PALMS        | STATE ACC   | OMMODAT           | IONS TAX FI      | JND           |                  | <u> </u>      |                  | •                |                  |                  |
|          |                              |  |                  |                  |                   |                |                 | YTD As Of   | Jan-Dec           |                  | INCREASE/     | 5.115.000        | INCREASE/     |                  |                  |                  |                  |
|          |                              |  | ACTUAL<br>FY17   | ACTUAL<br>FY18   | ACTUAL<br>FY19    | ACTUAL<br>FY20 | BUDGET<br>FY21  | 12/31/2020  | 2020              | FORECAST<br>FY21 | (DECREASE) IN | BUDGET<br>FY22   | (DECREASE) IN | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 2        | GL Number                    | Description                              | 1117             | 1110             | 1113              | 1120           | 1121            | (6 MOS)     | (12 MOS)          | 1121             | FY21 BUDGET   | 1122             | FY22 BUD      | 1123             | 1124             | 1123             | 1120             |
| 46       |                              | PUBLIC WORKS                             |                  |                  |                   |                |                 |             |                   |                  |               |                  |               |                  |                  |                  |                  |
| 47       | 50-4620.5026                 | MAINT & SERVICE CONTRACTS                | -                | -                | 28,750            | -              | -               | -           | 28,750            | -                | -             | -                | -             | -                | -                | -                | -                |
| -        | 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)      | 49,000           | 48,600           | 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)      | 56,500           | 56,100           | 37,100           | 65,900           |
| 52       |                              | % Increase/(Decrease) from Prior Y       | -57%             | 45%              | 1152%             | -84%           | -80%            |             |                   | -80%             |               | -53%             |               | 151%             | -1%              | -34%             | 78%              |
| 53       |                              |  |                  |                  |                   |                |                 |             |                   |                  | -             |                  |               |                  |                  |                  |                  |
| 54       |                              | RECREATION                               |                  |                  |                   |                |                 |             |                   |                  | -             |                  |               |                  |                  |                  |                  |
|          | 50-4820.5025                 | NON-CAPITAL TOOLS & EQUIPMENT            | -                | 1,273            | -                 | 4,114          | -               | -           | -                 | -                | -             | -                | -             | -                | -                | -                | -                |
| _        | 50-4820.5026<br>50-4820.5085 | MAINT & SERVICE CONTRACTS CAPITAL OUTLAY | 17 101           | - 20 100         | 30,237            | -              |                 | 1 1 5 0     | 30,237            | -                | -             | 10.000           | -             | - 24 000         | - 40.000         | 14.600           | - 27 400         |
|          | 50-4830.5092                 | SPECIAL ACTIVITIES                       | 17,191<br>50,889 | 39,109<br>45,564 | (5,804)<br>13,050 | 7,500          | 5,000<br>12,000 | 1,158<br>91 | (5,804)<br>12,945 | 5,000<br>1,000   | (11,000)      | 10,000<br>12,000 | 5,000         | 34,000<br>16,000 | 49,000<br>16,000 | 14,600<br>16,000 | 27,400<br>16,000 |
| 59       | 30-4830.3032                 | SUBTOTAL RECREATION                      | 68,080           | 85,946           | 37,483            | 11,614         | 17,000          | 1,249       | 37,378            | 6,000            | (11,000)      | 22,000           | 5,000         | 50,000           | 65,000           | 30,600           | 43,400           |
| 60       |                              | % Increase/(Decrease) from Prior Y       | 60%              | 26%              | -56%              | -69%           | -55%            |             | 0.,0.0            | -84%             |               | 267%             | 2,000         | 127%             | 30%              | -53%             | 42%              |
| 61       |                              | ,  |                  |                  |                   |                |                 |             |                   |                  | -             |                  |               |                  |                  |                  |                  |
| 62       |                              | FRONT BEACH AND FRONT                    | BEACH REST       | ROOMS            |                   |                |                 |             |                   |                  | _             |                  |               |                  |                  |                  |                  |
|          | 50-5620.5020                 | ELECTRIC AND GAS                         | 569              | 641              | 492               | 613            | 700             | 314         | 474               | 500              | (200)         | 500              | (200)         | 500              | 500              | 500              | 500              |
|          | 50-5620.5022                 | WATER AND SEWER                          | 11,496           | 9,321            | 9,642             | 10,106         | 12,000          | 5,310       | 10,969            | 12,000           | -             | 12,000           | -             | 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            |
|          | 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          |
|          | 50-5620.5079                 | MISCELLANEOUS                            | -                | -                | -                 | -              | -               | -           | -                 | -                | -             | -                | -             | -                | -                | -                | -                |
|          | 50-5620.5084                 | CONSTRUCTION IN PROGRESS                 | 32,021           | 4,226            | -                 | -              | -               | -           | -                 | -                | -             | -                | -             | -                | -                | -                | -                |
|          | 50-5620.5085                 | CAPITAL OUTLAY                           | -                | 388,348          | 57,410            | -              | -               | - 74 440    | 466 202           | -                | - (200)       | 70,000           | 70,000        | 70,000           | 70,000           | 175,000          | 145,000          |
| 73<br>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%              |
|          | TOTAL STATE AT               | 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)      | 1,501,836        | (153,812)     | 1,360,428        | 1,358,361        | 1,414,372        | 1,461,708        |
| 77       |                              | % Increase/(Decrease) from Prior Y       | 21%              | 28%              | -4%               | 11%            | 23%             |             | 511 <b>,</b> 210  | 18%              |               | -6%              | (===,===,     | -9%              | 0%               | 4%               | 3%               |
| 78       |                              |  |                  |                  |                   |                |                 |             |                   |                  |               |                  |               | ]                |                  |                  |                  |
| 79       | NET INCOME                   | BEFORE TRANSFERS                         | 641,842          | 401,550          | 589,992           | 126,496        | (195,730)       | 235,365     | 678,823           | 396,189          | 591,919       | 644,664          | 840,394       | 828,852          | 874,555          | 863,052          | 861,114          |
| 80       |                              |  |                  |                  |                   |                |                 |             |                   |                  |               |                  |               |                  |                  |                  |                  |
| 81       |                              | TRANSFERS                                |                  |                  |                   |                |                 |             |                   |                  |               |                  |               | '                |                  | <u> </u>         |                  |
|          | 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)        | -             | (834,191)        | (250,505)     | (699,140)        | (938,854)        | (1,459,771)      | (725,499)        |
| 84       |                              | NET TRANSFERS IN/(OUT)                   | (573,442)        | (768,513)        | (577,410)         | (258,667)      | (583,686)       | _           | (258,667)         | (583,686)        | -             | (834,191)        | (250,505)     | (699,140)        | (938,854)        | (1,459,771)      | (725,499)        |
| 85       |                              |  | (3.5,1.5)        | (= 00,320)       | (,,               | (=22,30.)      | (= 55,555)      |             | \                 | (222,000)        |               | (30 -,202)       | (===)===      | (222)2.0)        | (,               | \-,,             | \5, .55          |
| 86       | NET INCOME                   | AFTER TRANSFERS                          | 68,400           | (366,964)        | 12,582            | (132,171)      | (779,416)       | 235,365     | 420,156           | (187,497)        | 591,919       | (189,527)        | 589,889       | 129,712          | (64,299)         | (596,719)        | 135,615          |
| 87       |                              |  |                  |                  |                   |                |                 |             |                   |                  |               |                  |               |                  | , , ,            |                  |                  |
|          | <b>ENDING FUN</b>            | ID BALANCE                               | 2,167,416        | 1,800,453        | 1,813,034         | 1,680,863      | 901,447         |             |                   | 1,493,367        |               | 1,303,840        |               | 1,433,552        | 1,369,253        | 772,534          | 908,149          |

| V                                     | W  |
|---------------------------------------|--|
| 1                                     | CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND  |
|                                       |  |
|                                       | NOTES  |
| 2                                     |  |
| 46 PUBLIC WORKS                       |  |
| 47 MAINT & SERVICE CONTRACTS          |  |
| 48 PROFESSIONAL SERVICES              |  |
| 49 MISCELLANEOUS                      | Annual provision for beach trash cans.   |
| 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.   |
| 51                                    |  |
| 52                                    |  |
| 53                                    |  |
| 54 RECREATION                         |  |
| 55 NON-CAPITAL TOOLS & EQUIPM         | ENT  |
| 56                                    |  |
| 57 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  |
| 58 SPECIAL ACTIVITIES                 | Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19   |
| 59                                    |  |
| 60                                    |  |
| 61                                    |  |
| 62 FRONT BEACH AND FROM               | IT BEACH RESTROOMS   |
| 63 ELECTRIC AND GAS                   |  |
| 64 WATER AND SEWER                    | Includes outside showers   |
| 65 MAINT & SERVICE CONTRACTS          | Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 LFt of white fencing in front beach areas.  |
| 66 CLEANING/SANITARY SUPPLY           | Supplies for front beach restrooms   |
| 67 INSURANCE 68 PROFESSIONAL SERVICES | Backflow tests   |
|                                       | 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 |
| 69 CONTRACTED SERVICES                | 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.                              |
| 73                                    |  |
| 74                                    |  |
| 75                                    |  |
| 76                                    |  |
| 77                                    |  |
| 78                                    |  |
| 79                                    |  |
| 80                                    |  |
| 81 TRANSFERS                          |  |
| 82 OPERATING TRANSFERS IN             |  |
| 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.    |
| 83                                    | Incls transfers to Marina fund of \$225k in FY24 and \$750k in FY25 for Marina ICW docks and dredging, respectively.   |
| 84<br>85                              |  |
|                                       |  |
| 86                                    |  |
| 87                                    |  |
| 88                                    |  |

|          | А                 | В                             | G               | Н                | I              | J                | K                  | L                                  | М                        | N                  | 0   | Р                  | Q                                      | R                 | S                | T                | U                 |
|----------|-------------------|-------------------------------|-----------------|------------------|----------------|------------------|--------------------|------------------------------------|--------------------------|--------------------|---|--------------------|--|-------------------|------------------|------------------|-------------------|
| 1        | DRAFT #2          |                               |                 |                  | CITY O         | F ISLE OF P      | ALMS BEAC          | CH MAINTE                          | EANCE AND F              | PRESERVAT          | ION BUDGET                                | <b>r</b>           |  |                   |                  |                  |                   |
| 2        | GL Number         | Description                   | ACTUAL<br>FY17  | ACTUAL<br>FY18   | ACTUAL<br>FY19 | ACTUAL<br>FY20   | BUDGET<br>FY21     | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec 2020<br>(12 MOS) | FORECAST<br>FY21   | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET<br>FY22     | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23  | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26  |
| 3        |                   |                               |                 |                  |                |                  |                    |                                    |                          |                    |   |                    |  |                   |                  |                  |                   |
| 4        | <b>REVENUES</b> - | <b>BEACH RESTORATION FUND</b> | ) (55), BEA     | CH MAINTEI       | NANCE FUN      | ID (57) AND      | BEACH PR           | RESERVATI                          | ON FEE FUNI              | D (58)             |   |                    | -                                      |                   | ·                |                  |                   |
|          |                   | DONATIONS OF CASH             | 230,550         | 5,033,265        | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 6        | 55-3450.4111      | GRANT REVENUE                 | -               | 6,891,939        | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 7        | 55-3500.4505      | INTEREST                      | 13,092          | 51,555           | 1,800          | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 8        | 57-3500.4505      | INTEREST INCOME               | 3,042           | 3,231            | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 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      | GRANT INCOME                  | -               | -                | 121,236        | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 11       |                   | INTEREST INCOME               | 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       | <b>EXPENDITUR</b> | RES - BEACH RESTORATION F     | FUND (55),      | <b>BEACH MAI</b> | NTENANCE       | <b>FUND (57)</b> | AND BEAC           | H PRESER                           | VATION FEE               | <b>FUND (58)</b>   |   |                    |  |                   |                  |                  |                   |
| 15       | 55-4120.5009      | DEBT SERVICE - PRINCIPAL      | -               | -                | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 16       | 55-4120.5011      | DEBT SERVICE - INTEREST       | -               | -                | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| -        |                   | BANK SERVICE CHARGES          | 115             | 112              | 24             | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| -        |                   | MAINT & SERVICE CONTRACTS     | -               | -                | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
|          |                   | PROFESSIONAL SERVICES         | 7,508           | 4,914            | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| _        |                   |                               | 236,019         | 13,876,199       | 21,213         | -                | -                  | -                                  | (14,824)                 | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| -        |                   | PROFESSIONAL SERVICES         | -               | -                | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| -        |                   | 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            |
| 24       | E9 4120 E06E      | PROFESSIONAL SERVICES         | E1 E70          |                  | 21 100         | 72 712           | 140 204            | E 112                              | 20.002                   | 140 204            |   | 110 000            | (20.204)                               | 75 252            | 760,000          | 60,000           | 60,000            |
| _        |                   |                               | 51,579<br>7,450 | 275,000          | 21,189         | 72,712           | 149,394<br>120,000 | 5,442                              | 29,883<br>(4,847)        | 149,394<br>120,000 | <u> </u>                                  | 110,000<br>250,000 | (39,394)<br>130,000                    | 75,252<br>265,000 | 280,000          | 280,000          | 60,000<br>280,000 |
| -        |                   | BEACH NOURISHMENT             | -               | 273,000          | 52,732         |                  | 120,000            | <u>-</u>                           | 52,732                   |                    | <u> </u>                                  |                    |  |                   |                  | 280,000          | 2,600,000         |
| 27       |                   | TOTAL EXPENDITURES            |                 | 14,156,226       | 116,615        | 72,712           | 294,394            | 5,442                              | 67,791                   | 294,394            |   | 385,000            | 90,606                                 | 365,252           | 1,065,000        | 365,000          | 2,965,000         |
| 28       |                   |                               | 300,202         | ,                | 110,010        | 7 = 7 = 1        | 25 1,05 1          | <b>5</b> , : : <b>-</b>            | 07,752                   | 23 1,03 1          |   | 300,000            | -                                      | 000,202           | 2,000,000        | 505,000          |                   |
|          | NFT INCOMI        | 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                                | 934,704           | 260,755          | 987,070          | (1,586,089)       |
|          |                   |                               | 320,070         | (1,002,300)      | 1,001,110      | 00-1,-120        | 330,100            | 330,707                            | 003,110                  | 037,402            | 313,320                                   | 003,003            | 331,330                                | 334,764           | 200,733          | 307,070          | (1,500,003)       |
| 30       |                   |                               |                 |                  |                |                  |                    |                                    |                          |                    |   |                    |  |                   |                  |                  |                   |
| 31       |                   | TRANSFERS                     |                 |                  |                |                  |                    |                                    |                          |                    |   |                    |  |                   |                  |                  |                   |
| _        |                   | OPERATING TRANSFERS IN        | -               | 2,150,707        | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
|          |                   | OPERATING TRANSFERS OUT       | -               | -                | (226,803)      | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| -        |                   | OPERATING TRANSFERS IN        | -               | - (400, 545)     | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  |  | -                 | -                | -                | -                 |
| $\vdash$ |                   | OPERATING TRANSFERS OUT       | -               | (403,640)        | - 226 002      | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
|          |                   | OPERATING TRANSFERS IN        | -               | (1,747,068)      | 226,803        | -                | -                  | -                                  | -                        | -                  | -   | -                  |  | -                 | -                | -                | -                 |
| 37       |                   | NET TRANSFERS IN/(OUT)        | -               | <u>-</u>         | -              | -                | -                  | -                                  | -                        | -                  | -   | -                  | -                                      | -                 | -                | -                | -                 |
| 38       | NICT INCOME       | T AFTER TRANSFERS             |                 | 4                | 4.000.000      |                  |                    |                                    |                          |                    |   |                    | <u>-</u>                               |                   |                  |                  | 44 = 2 = 2 = 2    |
| 39       | NET INCOMI        | 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                                | 934,704           | 260,755          | 987,070          | (1,586,089)       |
| 40       |                   |                               |                 |                  |                |                  |                    |                                    |                          |                    |   |                    |  |                   |                  |                  |                   |
| 41       | ENDING FUN        | ID BALANCE                    | 2,621,592       | 1,538,654        | 2,619,767      | 3,454,195        | 3,992,301          |                                    |                          | 4,311,627          |   | 5,201,289          |  | 6,135,993         | 6,396,748        | 7,383,818        | 5,797,729         |

| 1  | V   | W CITY OF ISLE OF PALMS BEACH MAINTEANCE AND PRESERVATION BUDGET  |  |  |  |  |  |  |  |
|----|---|---|--|--|--|--|--|--|--|
|    | CITT OF ISLE OF PALIVIS DEACH IVIAIINTEANCE AND PRESERVATION BUDGET |   |  |  |  |  |  |  |  |
|    | NOTES   |   |  |  |  |  |  |  |  |
| 2  |   |   |  |  |  |  |  |  |  |
| 3  |   |   |  |  |  |  |  |  |  |
| 4  |   |   |  |  |  |  |  |  |  |
| 5  | DONATIONS OF CASH   | Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.  |  |  |  |  |  |  |  |
| 6  | GRANT REVENUE   | -   |  |  |  |  |  |  |  |
| 7  | INTEREST  | - In the second of the second   |  |  |  |  |  |  |  |
| 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 | -   | <del>-</del>  |  |  |  |  |  |  |  |
| 11 | INTEREST INCOME   |   |  |  |  |  |  |  |  |
| 13 |   |   |  |  |  |  |  |  |  |
| 1/ | FYDENDITURES - REACH R  | ESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)  |  |  |  |  |  |  |  |
|    | DEBT SERVICE - PRINCIPAL  | ALSTONATION TOND (35), BEACH WAINTENANCE FOND (37) AND BEACH FRESERVATION FEE FOND (36)   |  |  |  |  |  |  |  |
| 16 | DEBT SERVICE - INTEREST   |   |  |  |  |  |  |  |  |
| 17 | BANK SERVICE CHARGES  |   |  |  |  |  |  |  |  |
| 18 | MAINT & SERVICE CONTRACTS   |   |  |  |  |  |  |  |  |
| 19 | PROFESSIONAL SERVICES   |   |  |  |  |  |  |  |  |
| 20 | BEACH NOURISHMENT   |   |  |  |  |  |  |  |  |
| 21 | PROFESSIONAL SERVICES   |   |  |  |  |  |  |  |  |
| 22 | BANK SERVICE CHARGES  |   |  |  |  |  |  |  |  |
| 23 | MAINT & SERVICE CONTRACTS   | Matching fund provision for dune vegetation planting program  |  |  |  |  |  |  |  |
| 24 | PROFESSIONAL SERVICES   | Reg'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 \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY25 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY25 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY25 for \$20k and \$700k in FY26 for \$20k and \$700k and \$700k and \$700k and \$700k and \$700k and \$7 |  |  |  |  |  |  |  |
| 25 | CAPITAL OUTLAY  | feasibility study related to a Breach Inlet project. Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project). \$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).  |  |  |  |  |  |  |  |
| 27 |   | The Act hange sould be the answer project for each thorn the 2010 project, and the 2010 project contains another project contains and only in   |  |  |  |  |  |  |  |
| 28 |   |   |  |  |  |  |  |  |  |
| 29 |   |   |  |  |  |  |  |  |  |
| 30 |   |   |  |  |  |  |  |  |  |
|    | TRANSFERS   |   |  |  |  |  |  |  |  |
|    | OPERATING TRANSFERS IN  |   |  |  |  |  |  |  |  |
|    | OPERATING TRANSFERS OUT   | <u> </u>  |  |  |  |  |  |  |  |
| -  | OPERATING TRANSFERS IN  |   |  |  |  |  |  |  |  |
|    | OPERATING TRANSFERS OUT   |   |  |  |  |  |  |  |  |
| 36 |   | -   |  |  |  |  |  |  |  |
| 37 |   |   |  |  |  |  |  |  |  |
| 38 |   |   |  |  |  |  |  |  |  |
| 39 |   |   |  |  |  |  |  |  |  |
| 40 |   |   |  |  |  |  |  |  |  |
| 41 |   |   |  |  |  |  |  |  |  |

|  | Α  | В  | G  | Н  | ı   | J   | K  | L   | М   | N  | 0   | Р   | Q   | R  | S   | Т  | U  |
|--|--|--|--|--|---|---|--|---|---|--|---|---|---|--|---|--|--|
| 1  | DRAFT #2   |  | •  | •  | •   | CITY  | OF ISLE OF   | PALMS ALL   | OTHER FUN   | IDS BUDGET   | •   | •   |   |  |   |  |  |
| 2  | GL Number  | Description  | ACTUAL<br>FY17   | ACTUAL<br>FY18   | ACTUAL<br>FY19  | ACTUAL<br>FY20  | BUDGET<br>FY21   | YTD As Of<br>12/31/2020<br>(6 MOS)                            | Jan-Dec<br>2020<br>(12 MOS)   | FORECAST<br>FY21   | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET     | BUDGET FY22 (I  | INCREASE/<br>DECREASE) IN FY22<br>BUD       | FORECAST<br>FY23   | FORECAST<br>FY24  | FORECAST<br>FY25   | FORECAST<br>FY26   |
| 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   |
| 9  | TOTAL REVENUE  | % Increase/(Decrease) from Prior Y   | 177,272<br>782%  | 369,615<br>109%  | 143,134<br>-61%   | 164,138<br>15%  | 52,000<br>-64%   | 3,700   | 141,247   | 10,000<br>-93%   | (42,000)                                      | 10,000  | (42,000)                                    | 10,000   | 10,000  | 10,000   | 10,000   |
| 11   |  | 70 mcrease/ (Decrease) nom Phor  | 702/0  | 103/6  | -01/0   | 13/6  | -04/0  |   |   | -55/6  | -   |   |   |  |   |  |  |
| 12   |  | DISASTER RECOVERY FUND I   | EXPENDITU  | JRES   |   |   |  |   |   |  |   |   |   |  |   |  |  |
| 13   | 60-4120.5013   | BANK SERVICE CHARGES   | -  | -  | -   | -   | -  | -   | -   | -  | -   | -   | -   | -  | -   | -  | -  |
| 14   | 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<br><b>TOTAL EXPENDI</b>   | MISCELLANEOUS  | 202,524  | 355,757  | 5,000<br><b>26,341</b>  | 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%   |   | .0,200  | -100%  | (20,000)                                      |   |   | 20,000   | 20,000  | 20,000   | 20,000   |
| 20   |  | · · · · · ·  |  |  |   |   |  |   |   |  | -   |   |   |  |   |  |  |
|  | 60-3900.4901   | OPERATING TRANSFERS IN   | 100,000  | -  | 100,000   | 91,032  | -  | -   | 91,032  | -  | -   | -   | -   | -  | -   | -  | -  |
| 22   |  |  |  | _  |   |   |  |   |   |  | -   |   | -   |  |   |  |  |
| 23   | DISASTER RE  | COVERY NET INCOME AFTER  | TRANSFER   | S  |   |   |  |   |   |  | -   |   | -   |  |   |  |  |
| 24   |  |  | 74,748   | 13,858   | 216,793   | 211,280   | 42,000   | 3,700   | 192,016   | 10,000   | (32,000)                                      | -   | (42,000)                                    | -  | -   | -  | -  |
|  |  |  |  |  |   |   |  |   |   |  |   |   |   |  |   |  |  |
| 25   |  |  |  |  |   |   |  |   |   |  |   |   |   |  |   |  |  |
| 26   | ENDING FUN   | D 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  |
| 26<br>27   | ENDING FUN   | D 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  |
| 26<br>27<br>28   | ENDING FUN   | D 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  |
| 26<br>27<br>28   | ENDING FUN   | D 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  |
| 26<br>27   | ENDING FUN   | D 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  |
| 26<br>27<br>28<br>29<br>30<br>31   | <b>ENDING FUN</b><br>40-3450.4120  |  |  | <b>2,381,585</b> 148,224   | <b>2,598,378</b> 142,608  | <b>2,809,658</b> 143,385  | <b>2,851,658</b> 143,000   | 156,526   | 156,526   | <b>2,819,658</b> 156,526   | 13,526  | <b>2,819,658</b> 150,000  | 7,000                                       | <b>2,819,658</b> 150,000   | <b>2,819,658</b> 150,000  | <b>2,819,658</b> 150,000   | <b>2,819,658</b> 150,000   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33   | 40-3450.4120<br>40-3500.4505   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME  | NUES<br>152,063<br>22  | 148,224<br>20  | 142,608<br>679  | 143,385<br>1,134  | 143,000<br>2,000   | 21  | 107   | 156,526<br>200   | (1,800)                                       | 150,000<br>200  | (1,800)                                     | 150,000<br>200   | 150,000<br>200  | 150,000<br>200   | 150,000<br>200   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34   | 40-3450.4120   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES  | NUES<br>152,063<br>22<br>152,084   | 148,224<br>20<br><b>148,244</b>  | 142,608<br>679<br><b>143,287</b>  | 143,385<br>1,134<br><b>144,519</b>  | 143,000<br>2,000<br><b>145,000</b>   |   | •   | 156,526<br>200<br><b>156,726</b>   |   | 150,000<br>200<br><b>150,200</b>  | · · · · · · · · · · · · · · · · · · ·       | 150,000  | 150,000   | 150,000  | 150,000  |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35   | 40-3450.4120<br>40-3500.4505   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME  | NUES<br>152,063<br>22  | 148,224<br>20  | 142,608<br>679  | 143,385<br>1,134  | 143,000<br>2,000   | 21  | 107   | 156,526<br>200   | (1,800)                                       | 150,000<br>200  | (1,800)                                     | 150,000<br>200   | 150,000<br>200  | 150,000<br>200   | 150,000<br>200   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36   | 40-3450.4120<br>40-3500.4505   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y   | 152,063<br>22<br>152,084<br>-8%  | 148,224<br>20<br><b>148,244</b>  | 142,608<br>679<br><b>143,287</b>  | 143,385<br>1,134<br><b>144,519</b>  | 143,000<br>2,000<br><b>145,000</b>   | 21  | 107   | 156,526<br>200<br><b>156,726</b>   | (1,800)                                       | 150,000<br>200<br><b>150,200</b>  | (1,800)                                     | 150,000<br>200   | 150,000<br>200  | 150,000<br>200   | 150,000<br>200   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36   | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES  | NUES<br>152,063<br>22<br>152,084<br>-8%<br>NDITURES                            | 148,224<br>20<br><b>148,244</b><br>- <b>3</b> %  | 142,608<br>679<br><b>143,287</b><br>- <b>3</b> %  | 143,385<br>1,134<br>144,519<br>1%   | 143,000<br>2,000<br>145,000<br>1%  | 21<br><b>156,547</b>  | 107<br><b>156,634</b>   | 156,526<br>200<br><b>156,726</b>   | (1,800)<br><b>11,726</b>                      | 150,000<br>200<br><b>150,200</b>  | (1,800)<br><b>5,200</b>                     | 150,000<br>200<br><b>150,200</b>   | 150,000<br>200<br><b>150,200</b>  | 150,000<br>200<br><b>150,200</b>   | 150,000<br>200<br><b>150,200</b>   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37   | 40-3450.4120<br>40-3500.4505   | FIRE DEPARTMENT 1% REVE VFD 1% REBATE INTEREST INCOME T 1% REVENUES % Increase/(Decrease) from Prior Y FIRE DEPARTMENT 1% EXPE   | 152,063<br>22<br>152,084<br>-8%  | 148,224<br>20<br><b>148,244</b>  | 142,608<br>679<br><b>143,287</b>  | 143,385<br>1,134<br><b>144,519</b>  | 143,000<br>2,000<br><b>145,000</b>   | 21  | 107   | 156,526<br>200<br><b>156,726</b><br><b>9%</b>  | (1,800)                                       | 150,000<br>200<br><b>150,200</b><br>-4%   | (1,800)                                     | 150,000<br>200   | 150,000<br>200  | 150,000<br>200   | 150,000<br>200   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40   | 40-3450.4120<br>40-3500.4505<br><b>TOTAL FIRE DEP</b><br>40-4520.5013<br>40-4520.5014<br>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   | 152,063<br>22<br>152,084<br>-8%<br>NDITURES<br>46                              | 148,224<br>20<br>148,244<br>-3%  | 142,608<br>679<br><b>143,287</b><br>- <b>3</b> %  | 143,385<br>1,134<br>144,519<br>1%   | 143,000<br>2,000<br>145,000<br>1%  | 21<br>156,547<br>24   | 107<br><b>156,634</b><br>68   | 156,526<br>200<br><b>156,726</b><br>9%   | (1,800)<br><b>11,726</b><br>20                | 150,000<br>200<br><b>150,200</b><br>-4%   | (1,800)<br><b>5,200</b><br>20               | 150,000<br>200<br><b>150,200</b><br>70<br>5,000<br>4,200   | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200   | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200  | 150,000<br>200<br><b>150,200</b><br>70<br>5,000<br>4,200   |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40   | 40-3450.4120<br>40-3500.4505<br><b>TOTAL FIRE DEP</b><br>40-4520.5013<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025  | 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 & EQUIPMENT   | NUES 152,063 22 152,084 -8%  NDITURES 46 4,400                                 | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381   | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342  | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172   | 143,000<br>2,000<br>145,000<br>1%  | 21<br>156,547<br>24   | 107<br>156,634<br>68<br>5,817   | 156,526<br>200<br><b>156,726</b><br><b>9%</b><br>70<br>6,000   | (1,800)<br>11,726<br>20                       | 150,000<br>200<br><b>150,200</b><br>-4%   | (1,800)<br><b>5,200</b> 20  -  700  -       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000   | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000  | 150,000<br>200<br><b>150,200</b><br>70<br>5,000<br>4,200<br>1,000                                  | 150,000<br>200<br><b>150,200</b><br>70<br>5,000<br>4,200<br>1,000                                  |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42                                     | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP<br>40-4520.5013<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041                                     | 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 & EQUIPMENT UNIFORMS  | NUES  152,063 22 152,084 -8%  NDITURES 46 4,400 778 -                          | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-   | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443                              | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172   | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500  | 21<br>156,547<br>24<br>-<br>2,164<br>-                        | 107<br>156,634<br>68<br>5,817<br>3,761  | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200  | (1,800)<br>11,726<br>20<br>-<br>700<br>-      | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-                                     | (1,800)<br><b>5,200</b> 20  -  700  -       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                      | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43                               | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5013<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>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 & EQUIPMENT UNIFORMS INSURANCE  | NUES  152,063  22  152,084  -8%  NDITURES  46  4,400  778  -  141,203          | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-<br>-<br>-<br>154,097                      | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443<br>175,592                   | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172<br>-<br>-<br>252,565                            | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500<br>-<br>-<br>133,450                     | 21<br>156,547<br>24<br>-<br>2,164<br>-<br>-<br>140,480        | 107<br>156,634<br>68<br>5,817<br>3,761<br>-<br>-<br>253,782                   | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450                             | (1,800)<br>11,726<br>20<br>-<br>700<br>-<br>- | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450                     | (1,800)<br><b>5,200</b> 20  -  700  -  -    | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>136,119                           | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950                            | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950                     | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950                     |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43                               | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5013<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>40-4520.5062<br>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 & EQUIPMENT UNIFORMS  | NUES  152,063 22 152,084 -8%  NDITURES 46 4,400 778 -                          | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-   | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443                              | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172   | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500  | 21<br>156,547<br>24<br>-<br>2,164<br>-                        | 107<br>156,634<br>68<br>5,817<br>3,761  | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200  | (1,800)<br>11,726<br>20<br>-<br>700<br>-      | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-                                     | (1,800)<br><b>5,200</b> 20  -  700  -       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                      | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000                                |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44<br>45<br>46             | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5013<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>40-4520.5062<br>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 & EQUIPMENT UNIFORMS INSURANCE MISCELLANEOUS  | NUES  152,063 22 152,084 -8%  NDITURES 46 4,400 778 141,203 7,285              | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-<br>-<br>154,097<br>1,276                  | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443<br>175,592<br>801            | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172<br>-<br>-<br>252,565<br>1,384                   | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500<br>-<br>-<br>133,450<br>2,000            | 21<br>156,547<br>24<br>-<br>2,164<br>-<br>-<br>140,480<br>368 | 107<br>156,634<br>68<br>5,817<br>3,761<br>-<br>-<br>253,782<br>640            | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000                    | (1,800) 11,726  20 - 700                      | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000            | (1,800)<br><b>5,200</b> 20  -  700  -  -  - | 70<br>5,000<br>4,200<br>1,000<br>3,000<br>136,119<br>2,000   | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000                   | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44<br>45                   | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>40-4520.5062<br>40-4520.5079<br>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 & EQUIPMENT 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      | 148,224<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-<br>-<br>154,097<br>1,276<br>162,590       | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443<br>175,592<br>801<br>185,939 | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172<br>-<br>-<br>252,565<br>1,384<br>264,006        | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500<br>-<br>-<br>133,450<br>2,000<br>145,000 | 21<br>156,547<br>24<br>-<br>2,164<br>-<br>-<br>140,480<br>368 | 107<br>156,634<br>68<br>5,817<br>3,761<br>-<br>-<br>253,782<br>640            | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000<br>145,720         | (1,800) 11,726  20 - 700                      | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000            | (1,800)<br><b>5,200</b> 20  -  700  -  -  - | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>136,119<br>2,000<br>151,389       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000<br>146,220        | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44<br>45<br>46<br>47<br>48 | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>40-4520.5062<br>40-4520.5079<br>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 & EQUIPMENT 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<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-<br>-<br>154,097<br>1,276<br>162,590       | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443<br>175,592<br>801<br>185,939 | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172<br>-<br>-<br>252,565<br>1,384<br>264,006        | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500<br>-<br>-<br>133,450<br>2,000<br>145,000 | 21<br>156,547<br>24<br>-<br>2,164<br>-<br>-<br>140,480<br>368 | 107<br>156,634<br>68<br>5,817<br>3,761<br>-<br>-<br>253,782<br>640            | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000<br>145,720         | (1,800) 11,726  20 - 700                      | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000            | (1,800)<br><b>5,200</b> 20  -  700  -  -  - | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>136,119<br>2,000<br>151,389       | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000<br>146,220        | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000            |
| 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44<br>45<br>46<br>47<br>48 | 40-3450.4120<br>40-3500.4505<br>TOTAL FIRE DEP'<br>40-4520.5014<br>40-4520.5021<br>40-4520.5025<br>40-4520.5041<br>40-4520.5062<br>40-4520.5079<br>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 & EQUIPMENT 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<br>20<br>148,244<br>-3%<br>48<br>4,381<br>2,788<br>-<br>-<br>154,097<br>1,276<br>162,590<br>6% | 142,608<br>679<br>143,287<br>-3%<br>68<br>5,693<br>3,342<br>-<br>443<br>175,592<br>801<br>185,939 | 143,385<br>1,134<br>144,519<br>1%<br>68<br>5,817<br>4,172<br>-<br>-<br>252,565<br>1,384<br>264,006<br>42% | 143,000<br>2,000<br>145,000<br>1%<br>50<br>6,000<br>3,500<br>-<br>-<br>133,450<br>2,000<br>145,000 | 24<br>  | 107<br>156,634<br>68<br>5,817<br>3,761<br>-<br>-<br>253,782<br>640<br>264,068 | 156,526<br>200<br>156,726<br>9%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000<br>145,720<br>-22% | (1,800) 11,726  20 - 700 720                  | 150,000<br>200<br>150,200<br>-4%<br>70<br>6,000<br>4,200<br>-<br>-<br>133,450<br>2,000<br>145,720 | (1,800) 5,200  20 - 700 720                 | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>136,119<br>2,000<br>151,389<br>4% | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000<br>146,220<br>-3% | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000<br>146,220 | 150,000<br>200<br>150,200<br>70<br>5,000<br>4,200<br>1,000<br>3,000<br>130,950<br>2,000<br>146,220 |

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| 1  | CITY OF ISLE OF PALMS ALL OTHER FUNDS   |
| -  | CITT OF ISLL OF FALIVIS ALL OTHER FOINDS  |
|    | NOTES   |
|    | NOTES   |
| 3  |   |
| 5  | DISASTER RECOVERY FUND REVENUES   |
| 6  | GRANT INCOME  |
| 7  | MISCELLANFOUS   |
| 8  | INTEREST INCOME   |
| 9  |   |
| 10 |   |
| 11 |   |
| 12 | DISASTER RECOVERY FUND EXPENDITURES   |
| 13 | BANK SERVICE CHARGES  |
| 14 | STORM PREPARATION/CLEANUP Only if needed  |
| 15 | HURRICANE BUILDING COSTS  |
| 16 | PROFESSIONAL SERVICES -   |
| 17 | MISCELLANEOUS   |
| 18 |   |
| 19 |   |
| 20 |   |
| 21 |   |
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| 30 | FIDE DEDARTMENT 10/ DEVENUES  |
| 31 | PIRE DEPARTIVIENT 1% REVENUES   |
| 32 | VFD 1% REBATE   |
| 33 | INTEREST INCOME   |
| 34 | DISASTER RECOVERY FUND REVENUES  GRAFT INCRUME  MORPHAT RECOVERY FUND EXPENDITURES  DISASTER RECOVERY FUND EXPENDITURES  MIRCLE PROPRIES ASSOCIATION OF THE WORLD HAVE |
| 35 |   |
| 30 | FIDE DEDARTMENT 10/ EVDENDITUDES  |
| 37 | FIRE DEPARTMENT 1% EXPENDITURES   |
| 38 | BANK SERVICE CHARGES  AMENANDE DATE:  |
| 39 | MEMBERSHIP AND DUES   |
| 40 | NON CARITAL TOOLS & FOLUDATINE  |
| 41 | NON-CAPITAL TOOLS & EQUIPMENT   |
| 42 | INSURANCE   |
| 43 | MISCELLANFOLIS  |
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| /Ω |   |
| 40 |   |
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| 50 |   |

|          | А                            | В                                       | G              | Н                      |                  | J              | К              | L                                  | М                           | N                | 0   | Р              | 0                                     | R                | S                | Т                | U                |
|----------|------------------------------|---|----------------|------------------------|------------------|----------------|----------------|------------------------------------|-----------------------------|------------------|---|----------------|---------------------------------------|------------------|------------------|------------------|------------------|
| 1        | DRAFT #2                     |   |                |                        | <u> </u>         | CITY           | OF ISLE OF     | PALMS ALL                          | OTHER FUN                   | NDS BUDGE        |   |                |                                       |                  |                  |                  |                  |
| 2        | GL Number                    | Description                             | ACTUAL<br>FY17 | ACTUAL<br>FY18         | ACTUAL<br>FY19   | ACTUAL<br>FY20 | BUDGET<br>FY21 | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET FY22 (¤ | INCREASE/<br>DECREASE) IN FY22<br>BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 5        |                              | FEDERAL & STATE MARCOTIC                | C DEVENUE      | FC                     |                  |                |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 51       | 61-3500.4505                 | FEDERAL & STATE NARCOTIC INTEREST       | 25 KEVENU      | 0                      |                  |                |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
|          | 62-3500.4504                 | SALE OF ASSETS                          | 1              |                        | -                | -              |                | <del>-</del>                       |                             | -                | -   | <u> </u>       | -                                     | -                | -                | -                |                  |
|          | 62-3500.4505                 | INTEREST                                | 1              | 0                      | <u>-</u>         |                |                | <u>-</u>                           | <u> </u>                    | <u>-</u>         |   | <u>-</u>       | <u>-</u>                              | <u>-</u>         |                  |                  | _                |
|          |                              | STATE NARCOTICS REVENUES                | 1              | 0                      | _                | _              | -              | -                                  |                             | _                | _   |                | _                                     | _                | -                | _                | -                |
| 56       |                              | % Increase/(Decrease) from Prior Y      | -35%           | -77%                   | -100%            | #DIV/0!        | -100%          |                                    |                             | -100%            |   |                |                                       |                  |                  |                  |                  |
| 57       |                              | ., ,                                    |                |                        |                  | ,              |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 58       |                              | FEDERAL & STATE NARCOTIC                | CS EXPENDI     | ITURES                 |                  |                |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| -        | 61-4320.5013                 | BANK SERVICE CHARGES                    | 46             | 12                     | -                | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 60       | 61-4320.5025                 | NON-CAPITAL TOOLS & EQUIPMENT           | -              | 2,164                  | -                | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 61-4320.5041                 | UNIFORMS                                | 486            | 358                    | -                | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 61-4320.5079                 | MISCELLANEOUS                           | -              | 4,128                  | (751)            | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 62-4320.5013                 | BANK SERVICE CHARGES                    | 46             | 12                     | -                | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 62-4320.5025                 | NON-CAPITAL TOOLS & EQUIPMENT           | -              |                        | -                | 4,386          | -              | -                                  | 4,773                       | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 62-4320.5041<br>62-4320.5079 | UNIFORMS                                | 477            | 347                    | 228              | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 67       |                              | MISCELLANEOUS  STATE NARCOTICS EXPENSES | 1,053          | 3,091<br><b>10,111</b> | (722)<br>(1,244) | 4,386          | <u> </u>       |                                    | 4,773                       | -                | <u>-</u>                                  |                | <u> </u>                              | <u>-</u>         |                  | <u> </u>         | -                |
| 68       | TOTALTEDAND                  | % Increase/(Decrease) from Prior Y      | -91%           | 860%                   | -112%            | -452%          | -100%          |                                    | 4,773                       | -100%            |   |                | <u>-</u>                              |                  |                  |                  | _                |
| 69       |                              | 70 mercase/(Decrease/ nominion i        | -31/0          | 00070                  | -112/0           | -432/0         | -100/0         |                                    |                             | -10076           |   |                |                                       |                  |                  |                  |                  |
| 70       | FFD & STATE                  | NARCOTICS NET INC                       | (1,052)        | (10,111)               | 1,244            | (4,386)        |                |                                    | (4,773)                     | _                |   |                | _                                     | _                | _                | _                | _                |
| 71       | TED & STATE                  | TARCOTICS NET INC                       | (1,032)        | (10,111)               | 1,244            | (4,300)        |                |                                    | (4,773)                     |                  |   |                |                                       |                  |                  |                  |                  |
| -        | ENDING FUN                   | D BALANCE                               | 13,253         | 3,141                  | 4,386            | (0)            | (0)            |                                    |                             | (0)              |   | (0)            |                                       | (0)              | (0)              | (0)              | (0)              |
| 73       | Zitbiito i oit               |   | 13,233         | 3,141                  | 4,500            | (0)            | (0)            |                                    |                             | (0)              |   | (0)            |                                       | (0)              | (0)              | (0)              | (0)              |
| 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)                                       | <u> </u>       | (3)                                   | ·                | -                | -                | -                |
| 78       |                              | FUND 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            |
| 79       |                              | % Increase/(Decrease) from Prior Y      | -46%           | -9%                    | -4%              | -44%           | -57%           |                                    |                             | -45%             |   | 0%             |                                       |                  |                  |                  |                  |
| 81       |                              | VICTIMS FUND EXPENDITUR                 | FC             |                        |                  |                |                |                                    |                             |                  |   |                | _                                     |                  |                  |                  |                  |
|          | 64-4420.5010                 | PRINT AND OFFICE SUPPLIES               | 67             | 371                    | -                | 8              | 200            | 326                                | _                           | 200              | _   | 200            | -                                     | 200              | 200              | 200              | 200              |
|          | 64-4420.5010                 | BANK SERVICE CHARGES                    | 46             | 16                     |                  | -              | -              | -                                  | <u> </u>                    | -                |   | -              | <u> </u>                              | -                | -                | -                | -                |
|          | 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                 | UNIFORMS                                | 373            | -                      | -                | -              | -              | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|          | 64-4420.5064                 | EMPLOYEE TRAINING                       | 1,532          | 489                    | 1,067            | 513            | 1,000          | -                                  | 513                         | 1,000            | -   | 1,000          | -                                     | 1,000            | 1,000            | 1,000            | 1,000            |
|          | 64-4420.5079                 | MISCELLANEOUS                           | -              | -                      | -                | 3,314          | -              | 375                                | 3,314                       | -                | -   | 2,000          | 2,000                                 | 2,000            | 2,000            | 2,000            | 2,000            |
|          |                              | 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            |
| 90       |                              | % Increase/(Decrease) from Prior Y      | 156%           | -49%                   | 22%              | 157%           | 21%            |                                    |                             | 21%              |   | 185%           |                                       |                  |                  |                  |                  |
| 92       | VICTIMS FUND N               | IET 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           | -              |                | _                                  |                             |                  | _   |                | -                                     |                  |                  |                  |                  |
|          | 64-3900.5901                 | OPERATING TRANSFERS OUT                 | (14,000)       | (14,000)               | -                |                | (3,000)        |                                    |                             | (3,000)          |   | (3,000)        |                                       | (3,000)          | (3,000)          | (3,000)          | (3,000)          |
| -50      |                              |   |                |                        |                  |                |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 97<br>98 | 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)          |
|          | ENDING FUN                   | D BALANCE                               | 13,570         | 7,827                  | 28,313           | 29,111         | 28,034         |                                    |                             | 29,185           |   | 25,460         |                                       | 22,735           | 20,010           | 17,285           | 14,560           |
|          |                              |   |                |                        |                  |                |                |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |

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| 1        | V  | W CITY OF ISLE OF PALMS ALL OTHER FUNDS  |
| 1        |  | CITY OF ISLE OF PALIVIS ALL OTHER FUNDS  |
|          |  | NOTES  |
|          |  | NOTES NOTES  |
| 3        |  |  |
| 51       | <b>FEDERAL &amp; STATE NARCOTICS REVEI</b> | NUES CONTRACTOR OF THE PROPERTY OF THE PROPERT |
|          | INTEREST                                   |  |
|          | SALE OF ASSETS                             |  |
| 54       | INTEREST                                   |  |
| 55<br>56 |  |  |
| 56       |  |  |
| 57       |  |  |
|          | FEDERAL & STATE NARCOTICS EXPEN            | NDITURES   |
| 59       | BANK SERVICE CHARGES                       | The Narcotics Funds will be closed in FY19   |
| 60       | NON-CAPITAL TOOLS & EQUIPMENT              |  |
|          | UNIFORMS                                   |  |
|          | MISCELLANEOUS                              |  |
|          | BANK SERVICE CHARGES                       |  |
| 64       |  |  |
|          | UNIFORMS                                   |  |
| 66       | MISCELLANEOUS                              |  |
| 67       |  |  |
| 68<br>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                                   |  |
| 78       |  |  |
| 79       |  |  |
|          | VICTIMS FUND EXPENDITURES                  |  |
|          | PRINT AND OFFICE SUPPLIES                  |  |
|          | BANK SERVICE CHARGES                       |  |
| 84       | MEMBERSHIP AND DUES                        |  |
| 85       | TELEPHONE/CABLE                            | Add phone for 2nd officer  |
| 86       | UNIFORMS                                   |  |
|          | EMPLOYEE TRAINING                          |  |
| 88       |  |  |
| 89       |  |  |
| 89<br>90 |  |  |
| 92       |  |  |
| 94       |  |  |
| 94       | ODEDATING TRANSFERS OUT                    | Transfers out Consul 5 and to support yours! seets of port time visting advances in the Delice Dest  |
| 95       | OPERATING TRANSFERS OUT                    | Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept   |
| 97       |  |  |
| 98       |  |  |
| 99       |  |  |
| 7,7      |  |  |

|                | Α                           | В                                       | G               | Н                       | I              | J              | К                | L                                  | М                           | N                | 0   | Р              | Q                                     | R                | S                | T                | U                |
|----------------|-----------------------------|---|-----------------|-------------------------|----------------|----------------|------------------|------------------------------------|-----------------------------|------------------|---|----------------|---------------------------------------|------------------|------------------|------------------|------------------|
| 1              | DRAFT #2                    |   |                 |                         |                | CITY           | OF ISLE OF       | PALMS ALL                          | OTHER FUN                   | NDS BUDGE        | Γ   |                |                                       |                  |                  |                  |                  |
|                | L Number                    | Description                             | ACTUAL<br>FY17  | ACTUAL<br>FY18          | ACTUAL<br>FY19 | ACTUAL<br>FY20 | BUDGET<br>FY21   | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET FY22 (I | INCREASE/<br>DECREASE) IN FY22<br>BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25 | FORECAST<br>FY26 |
| 100            |                             | _                                       |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 101            |                             | AISLE OF PALMS FUND REVE                | NUES            |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
|                | 5-3500.4501                 | MISCELLANEOUS REVENUE                   | 990             | 3,450                   | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 103            |                             |   |                 | ,                       |                |                |                  |                                    |                             |                  |   |                | -                                     |                  |                  |                  |                  |
| 104 <b>TC</b>  | OTAL REVENUE                | ES                                      | 990             | 3,450                   | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 105            |                             | % Increase/(Decrease) from Prior Y      | -65%            | 248%                    | -100%          |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 106            |                             |   |                 |                         |                |                |                  |                                    |                             |                  | -   |                | -                                     |                  |                  |                  |                  |
| 107            |                             | AISLE OF PALMS FUND EXPE                | <b>NDITURES</b> |                         |                |                |                  |                                    |                             |                  |   |                | -                                     |                  |                  |                  |                  |
|                | 5-4120.5013                 | BANK SERVICE CHARGES                    | 46              | 16                      | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 5-4120.5026                 | MAINT & SERVICE CONTRACTS               | 6,750           | -                       | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 5-4120.5077                 | PROGRAMS/SPONSORSHIPS                   | 1,144           | -                       | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 5-4120.5085<br>OTAL EXPENDI | CAPITAL OUTLAY                          | -<br>7,940      | 18,372<br><b>18,388</b> | <u>-</u>       | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 113            | JIAL EXPENDI                | % Increase/(Decrease) from Prior Y      | 278%            | 132%                    | -100%          | #DIV/0!        | -100%            |                                    | <u> </u>                    | -100%            |   | -              |                                       |                  |                  | -                | -                |
| 114            |                             | / mcrease/ (Decrease) nom Frior 1       | 27070           | 132/0                   | -100/6         | πDIV/0:        | -100/6           |                                    |                             | -100/0           |   |                | -                                     |                  |                  |                  |                  |
|                | ISLE OF PAI                 | LMS FUND NET INCOME                     | (6,950)         | (14,938)                | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
| 116            |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 117 <b>E</b> I | NDING FUN                   | ID BALANCE                              | 14,938          | 0                       | 0              | 0              | 0                | <u> </u>                           |                             | 0                |   | 0              |                                       | 0                | 0                | 0                | 0                |
| 118            |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 119<br>120     |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 121            |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 122            |                             | RECREATION BUILDING FUN                 | D REVENU        | ES                      |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
|                | 3-3500.4501                 | 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         | 3-3500.4505                 | INTEREST                                | 7               | 2                       | 380            | 1,318          | 1,000            | 110                                | 630                         | 630              | (370)                                     | 630            | (370)                                 | 630              | 630              | 630              | 630              |
|                |                             | TION 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%             |   | 105%           |                                       |                  |                  |                  |                  |
| 127            |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 128            |                             | RECREATION BUILDING FUN                 | D EXPEND        | ITURES                  |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
|                | 3-4820.5013                 | BANK SERVICE CHARGES                    | 46              | 16                      | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 3-4820.5026                 | MAINT & SERVICE CONTRACTS               | -               | - 42.227                | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 3-4820.5065<br>3-4820.5085  | PROFESSIONAL SERVICES                   | 2 250           | 12,237                  | -              | -              | -                | -                                  | -                           | -                | -   | -              | -                                     | -                | -                | -                | -                |
|                | 3-4820.5085<br>3-4830.5092  | CAPITAL OUTLAY SPECIAL ACTIVITIES       | 2,250<br>15,746 | 10,631                  | 13,238         | -<br>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<br>15,000 | 2,117                              | 13,218                      | 5,000            | (10,000)                                  | 15,000         | -                                     | 15,000           | 15,000           | 15,000           | 15,000<br>15,000 |
| 135            | THE REGRESTI                | % Increase/(Decrease) from Prior Y      | 102%            | 27%                     | -42%           | -61%           | 13%              | 2,117                              | 13,210                      | -62%             |   | 200%           |                                       | 13,000           | 13,000           | 13,000           | 13,000           |
| 136            |                             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                 |                         |                |                |                  |                                    |                             |                  |   |                | -                                     |                  |                  |                  |                  |
|                | 3-3900.4901                 | 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            |                             |   |                 |                         |                |                |                  |                                    |                             |                  | -   |                | -                                     |                  |                  |                  |                  |
|                | EC BUILDIN                  | IG 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            |                             |   |                 |                         |                |                |                  |                                    |                             |                  |   |                |                                       |                  |                  |                  |                  |
| 141 <b>EI</b>  | NDING 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          |

|  | V  | W   |
|--|--|---|
| 1  | v  | CITY OF ISLE OF PALMS ALL OTHER FUNDS                     |
| - <u>'</u> -   |  | CITI OF ISEE OF FACINIS ALL OTHER FORDS                   |
|  |  | NOTES   |
| ,  |  | NOTES   |
| 2  |  |   |
| 3<br>100   |  |   |
| 101  | AISLE OF PALMS FUND REVENUES                   |   |
| 102  | MISCELLANEOUS REVENUE                          |   |
| 103<br>104<br>105<br>106   |  |   |
| 104  |  |   |
| 105  |  |   |
| 106  |  |   |
| 107  | AISLE OF PALMS FUND EXPENDITURE                |   |
|  |  | Aisle of Palms Fund is now closed                         |
| 109  | MAINT & SERVICE CONTRACTS                      |   |
| 110  | PROGRAMS/SPONSORSHIPS                          |   |
|  | CAPITAL OUTLAY                                 |   |
| 112  |  |   |
| 113  |  |   |
| 114  |  |   |
| 112<br>113<br>114<br>115<br>116<br>117<br>118<br>119<br>120<br>121 |  |   |
| 116  |  |   |
| 117  |  |   |
| 118  |  |   |
| 119  |  |   |
| 120  |  |   |
|  |  |   |
| 122  | RECREATION BUILDING FUND REVEN                 |   |
| 123  | MISCELLANEOUS REVENUE                          |   |
| 124  | INTEREST                                       |   |
| 125  |  |   |
| 125  | MISCELLANEOUS REVENUE INTEREST                 |   |
| 127  | DECDEATION DITH DING FUND EVERY                | DITUDES   |
|  | RECREATION BUILDING FUND EXPEN                 | DITUKES   |
|  | BANK SERVICE CHARGES MAINT & SERVICE CONTRACTS |   |
| 130  | PROFESSIONAL SERVICES                          |   |
| 121  | CAPITAL OUTLAY                                 |   |
| 132  |  | Expenses related to IOP Beach Run                         |
| 134  | SI LGIAL ACTIVITIES                            | Expenses related to for beach fruit                       |
| 135  |  |   |
| 136  |  |   |
| 137  | OPERATING TRANSFERS IN                         | Transfer in from State Atax fund to sponsor IOP Beach Run |
| 138  |  |   |
| 139  |  |   |
| 133<br>134<br>135<br>136<br>137<br>138<br>139<br>140               |  |   |
| 1/1  |  |   |
| 141  |  |   |

|          | А            | В   | G               | Н                       | I              | J              | K               | L                                  | М                           | N                | 0   | Р               | Q                                      | R                | S                | Т                  | U                |
|----------|--------------|---|-----------------|-------------------------|----------------|----------------|-----------------|------------------------------------|-----------------------------|------------------|---|-----------------|--|------------------|------------------|--------------------|------------------|
| 1        | DRAFT #2     |   |                 |                         |                | CITY OF IS     | LE OF PALN      | <b>MARINA</b>                      | ENTERPRI                    | SE FUND BU       | IDGET                                     |                 |  |                  |                  |                    |                  |
| 2        | GL Number    | Description                                   | ACTUAL<br>FY17  | ACTUAL<br>FY18          | ACTUAL<br>FY19 | ACTUAL<br>FY20 | BUDGET<br>FY21  | YTD As Of<br>12/31/2020<br>(6 MOS) | Jan-Dec<br>2020<br>(12 MOS) | FORECAST<br>FY21 | INCREASE/<br>(DECREASE) IN<br>FY21 BUDGET | BUDGET FY22     | INCREASE/<br>(DECREASE) IN<br>FY22 BUD | FORECAST<br>FY23 | FORECAST<br>FY24 | FORECAST<br>FY25   | FORECAST<br>FY26 |
| 5        |              | MARINA REVENUES                               |                 |                         |                |                |                 | J                                  |                             |                  |   | l l             | _                                      |                  |                  | l                  |                  |
| 6        | 90-3450.4111 | GRANT INCOME                                  | -               | -                       | -              | -              | -               | _                                  | -                           | -                | -   | -               | -                                      | _                | _                | -                  | _                |
| -        | 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 INCON                 | 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 INCC                  | 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                        |                 |                         |                |                |                 |                                    |                             |                  |   |                 |  |                  |                  |                    |                  |
|          | 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           |
|          | 90-6120.5013 | BANK SERVICE CHARGES                          | -               | -                       | -              | -              | -               | -                                  | -                           | -                | -   | -               | -                                      | -                | -                | -                  | -                |
|          | 90-6120.5022 | WATER AND SEWER                               | 360             | 360                     | 360            | 384            | 400             | 192                                | 402                         | 400              | - (24.002)                                | 400             | - (27.752)                             | 400              | 400              | 400                | 400              |
| -        | 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                                    | 81,000          | (171,000)                              | 20,000           | 12,000           | 1,512,000          | 12,000           |
| 24       | 90-6120.5079 | MISCELLANEOUS                                 | -               | - 72.450                |                | -              | - 424.762       | - 270 020                          |                             | - 225 426        | - (00 227)                                | - 402.070       | - (240,004)                            | - 427.542        | - 444.070        | 4 600 506          | -                |
| 25       |              | SUBTOTAL % Increase // Degreese) from Brian V | 105,414<br>-21% | 73,459<br>- <b>30</b> % | 62,413<br>-15% | 60,820<br>-3%  | 434,763<br>597% | 279,830                            | 68,515                      | 335,426<br>437%  | (99,337)                                  | 193,879<br>-42% | (240,884)                              | 127,543<br>-34%  | 114,079          | 1,608,506<br>1310% | 102,803<br>-94%  |
| 26<br>27 |              | % Increase/(Decrease) from Prior Y            | -21%            | -30%                    | -15%           | -3%            | 597%            |                                    |                             | 43/%             |   | -42%            |  | -54%             | -11%             | 1310%              | -94%             |
|          |              | MARINA STORE                                  |                 |                         |                |                |                 |                                    |                             |                  |   |                 |  |                  |                  |                    |                  |
| 28       | 90-6220.5022 |   | 200             | 200                     | 200            | 200            | 200             | 200                                | 200                         | 200              |   | 200             |  | 200              | 200              | 200                | 200              |
|          | 90-6220.5022 | WATER AND SEWER MAINT & SERVICE CONTRACTS     | 300<br>6,343    | 300<br>2,340            | 300            | 300            | 300             | 300                                | 300                         | 300              | -   | 300             | -                                      | 300              | 300              | 300                | 300              |
|          | 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            |
| -        | 90-6220.5062 | INSURANCE                                     | 2,228           | 2,426                   |                | 688            | 1,000           | -                                  | 183                         | 1,000            | <u> </u>                                  | 600             | (400)                                  | 612              | 624              | 637                | 637              |
| -        | 90-6220.5065 | PROFESSIONAL SERVICES                         | 1,035           | 470                     | 480            | 480            | 1,070           | _                                  | 480                         | 1,070            | -   | 500             | (570)                                  | 500              | 500              | 500                | 500              |
|          | 90-6220.5079 | MISCELLANEOUS                                 | -               | -                       | -              | -              | -               | -                                  | -                           | -                | -   | -               | -                                      | -                | -                | -                  | -                |
| 35       |              | 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%             |                                    |                             | 23%              |   | -12%            |  | 0%               | 0%               | 0%                 |                  |
| 37       |              |   |                 |                         |                |                |                 |                                    |                             |                  |   |                 |  |                  |                  |                    |                  |
| 38       |              | MARINA OPERATIONS                             |                 |                         |                |                |                 |                                    |                             |                  |   |                 |  |                  |                  |                    |                  |
| -        | 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           | -                                  | 4,800                       | 5,000            | -   | 5,000           | -                                      | 5,000            | 5,000            | 5,000              | 5,000            |
| 42       | 90-6420.5062 | INSURANCE                                     | 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          |
|          | 90-6420.5065 | PROFESSIONAL SERVICES                         | 1,000           | 1,600                   | -              | -              | -               | -                                  | -                           | -                | -   | -               | -                                      | -                | -                | -                  | -                |
|          | 90-6420.5079 | MISCELLANEOUS                                 | -               | -                       | -              | -              | -               | -                                  | -                           | -                | -   | -               | -                                      | -                | -                | -                  | -                |
| 45       |              | 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%            |                                    |                             | 176%             |   | -34%            |  | 1%               | 1%               | 1%                 |                  |

|          | V                                 | W  |
|----------|-----------------------------------|--|
| 1        | V                                 |  |
|          |                                   | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET  |
|          |                                   | NOTES  |
| 2        |                                   | NOTES  |
| 3        |                                   |  |
| 5        | MARINA REVENUES                   |  |
| 6        | GRANT INCOME                      |  |
| 7        | MISCELLANEOUS INCOME              |  |
| 8        | INTEREST INCOME                   |  |
| 9        | MARINA STORE LEASE INCOME         | Forecast assumes 2% annual CPI adjustment, but no add'l rent . FY20 forecast includes a potential rent abatement of \$13,244 due to the UST replacement delay.   |
| 10       | MARINA OPERATIONS LEASE INCOM     | // Forecast assumes 2% annual CPI adjustment, but no add'l rent. FY20 Forecast includes a potential rent abatement of \$30,388 for the cumulative impact of 130 ft of dock losses going back to 2018.  |
| 11       | MARINA RESTAURANT LEASE INCOM     | M 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       | <b>MARINA GENERAL &amp; ADMIN</b> | NISTRATIVE   |
| 18       | DEBT SERVICE - INTEREST           | 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.   |
| 19       | BANK SERVICE CHARGES              |  |
| 20       | WATER AND SEWER                   | Irrigation around sign   |
|          | MAINT & SERVICE CONTRACTS         | Marina maintenance contingency. Calculated as .5% of insured boat ramp, bulkhead and dock value.   |
| 22       | ADVERTISING                       |  |
|          | PROFESSIONAL SERVICES             | 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). FY25 includes   |
| 23       |                                   | \$1.5 million dredging project paid with transfers in from Tourism Funds   |
|          | MISCELLANEOUS                     |  |
| 25       |                                   |  |
| 26<br>27 |                                   |  |
| _        |                                   |  |
|          | MARINA STORE                      |  |
|          | WATER AND SEWER                   | Annual fireline charge   |
|          | MAINT & SERVICE CONTRACTS         |  |
|          | DEPRECIATION                      |  |
|          | INSURANCE SERVICES                | Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.  |
|          | PROFESSIONAL SERVICES             | DHEC underground storage tank fees   |
|          | MISCELLANEOUS                     |  |
| 35<br>36 |                                   |  |
| 36       |                                   |  |
|          | MARINA OPERATIONS                 |  |
|          | MARINA OPERATIONS                 | \$224.000 foots  |
|          | MAINT & SERVICE CONTRACTS         | \$334,000 for bulkhead recoating in FY21 (from bond proceeds).   |
|          | DEPRECIATION                      | Includes depreciation on new docks starting in FY21.   |
|          | ADVERTISING<br>INSURANCE          | Includes property and liability for the ramp 8, bulkhead (\$21k), yeary rough estimate of cost of coverage on now docks (\$150k) and underground storage tank increases on (2) find tanks (\$1k). Assume 20/ annual increases during for cost of coverage on now docks (\$150k) and underground storage tank increases on (2) find tanks (\$1k). Assume 20/ annual increases during for cost of coverage on now docks (\$150k) and underground storage tank increases. |
|          | PROFESSIONAL SERVICES             | 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.  |
|          | MISCELLANEOUS                     |  |
| 45       | IVIIOCELEAIVEOUS                  |  |
| 46       |                                   |  |
| 47       |                                   |  |

| А                      | В                                     | G             | Н              | ı                | J              | К               | L  | М         | N                | 0             | Р                    | Q             | R                    | S                    | Т                    | U                    |
|------------------------|---------------------------------------|---------------|----------------|------------------|----------------|-----------------|--|-----------|------------------|---------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|
| 1 <b>DRAFT #2</b>      |                                       |               | •              |                  | CITY OF I      | SLE OF PALM     | IS MARINA                                      | ENTERPRI  | SE FUND BL       | JDGET         | •                    | -             |                      |                      |                      |                      |
|                        |                                       |               |                |                  |                |                 | YTD As Of                                      | Jan-Dec   |                  | INCREASE/     |                      | INCREASE/     |                      |                      |                      |                      |
|                        |                                       | ACTUAL        | ACTUAL<br>FY18 | ACTUAL           | ACTUAL<br>FY20 | BUDGET          | 12/31/2020                                     | 2020      | FORECAST<br>FY21 | (DECREASE) IN | BUDGET FY22          | (DECREASE) IN | FORECAST<br>FY23     | FORECAST<br>FY24     | FORECAST<br>FY25     | FORECAST             |
| 2 GL Number            | Description                           | FY17          | L119           | FY19             | FYZU           | FY21            | (6 MOS)  | (12 MOS)  | LIZI             | FY21 BUDGET   |                      | FY22 BUD      | F125                 | F124                 | F125                 | FY26                 |
| 48                     | MARINA RESTAURANT                     | l             | I              |                  |                |                 |  |           |                  |               | 1                    |               |                      |                      |                      |                      |
| 49 90-6520.5026        | MAINT & SERVICE CONTRACTS             | 14,586        | 350            | 440              | 5,843          |                 |  | 440       |                  |               | 20,000               | 20,000        |                      |                      |                      |                      |
| 50 90-6520.5030        | DEPRECIATION                          | 5,858         | 5,250          | 5,250            | 5,250          | 5,250           | 2,625  | 5,250     | 5,250            |               | 5,250                | 20,000        | 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             | <u>-</u>                                       | 200       | 200              | _             | 12,200               | 12,000        | 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           | -             | 62,950               | 39,100        | 31,460               | 31,980               | 32,511               | 32,511               |
| 55                     | % Increase/(Decrease) from Prior Y    | •             | -4%            | 6%               | 82%            | 14%             | <u>,                                      </u> | •         | 14%              |               | 164%                 | •             | -50%                 | 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)     | 689,049              | (416,154)     | 594,895              | 585,696              | 2,084,474            | 578,772              |
| 65                     | % Increase/(Decrease) from Prior Y    | -4%           | -15%           | 10%              | -2%            | 247%            |  |           | 214%             |               | -31%                 |               | -14%                 | -2%                  | 256%                 | -72%                 |
| 66                     |                                       |               |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 67 <b>NET INCOME</b>   | BEFORE TRANSFERS                      | 85,647        | 117,728        | 113,078          | (13,745)       | (807,957)       | (201,595)                                      | (127,550) | (728,044)        | 79,913        | (328,968)            | 478,989       | (221,213)            | (199,640)            | (1,685,797)          | (167,221)            |
| 68                     |                                       |               |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 69                     | TRANSFERS                             |               |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 70 <b>90-3900.4901</b> | OPERATING TRANSFERS IN                | 282,425       | 436,176        | 417,913          | 53,454         | 216,450         | -  | 53,454    | 216,450          | -             | 449,920              | 233,470       | 300,419              | 750,104              | 1,800,391            | 299,864              |
| 71                     |                                       |               |                |                  |                |                 |  |           |                  |               |                      | -             |                      |                      |                      | ·                    |
| 72 <b>NET INCOME</b>   | AFTER TRANSFERS                       | 368,072       | 553,904        | 530,991          | 39,709         | (591,507)       | (201,595)                                      | (74,097)  | (511,594)        | 79,913        | 120,952              | 712,459       | 79,206               | 550,464              | 114,594              | 132,643              |
| 73                     |                                       |               | ,              | ,                | ,              |                 |  | , , ,     |                  | •             | ,                    | •             |                      | ,                    | ,                    | ,                    |
| 74 <b>ENDING NET</b>   | POSITION                              | 5,545,868     | 6,099,772      | 6,630,764        | 6,670,473      | 6,078,966       |  |           | 6,158,879        |               | 6,279,830            |               | 6,359,036            | 6,909,500            | 7,024,093            | 7,156,736            |
| 75 <b>ENDING CAS</b>   | H BALANCE                             | 685,611       | 749,097        | 594,738          | 594,739        |                 |  |           | 133,867          |               | 105,889              |               | 180,165              | 270,698              | 369,362              | 481,075              |
| 70                     |                                       | 000,011       | 7 15,657       | 23 1,7 22        | 00 1,700       |                 |  |           | 200,007          |               |                      |               | 200,200              |                      | 303,001              | 102,070              |
| 77                     | Source of Transfer In                 |               | State Atax     |                  |                | SAtax (\$229k)  |  |           | SAtax (\$229k)   |               | State Atax           |               | State Atax           | State Atax           | State Atax           | State Atax           |
| 78                     |                                       | Htax (\$45k)  |                |                  |                | Htax (\$207k)   |  |           | Htax (\$207k)    |               |                      |               |                      |                      |                      |                      |
| 80                     | CASH BALANCE                          | 685,611       | 749,096        |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 81                     | ESTIMATE FUTURE CASH BALANCES         | S:            |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 82                     | BEGINNING CASH                        |               |                |                  |                |                 |  |           | 594,738          |               | 133,867              |               | 105,889              | 180,165              | 270,698              | 369,362              |
| 83                     | ADD NET INCOME                        |               |                |                  |                |                 |  |           | (728,044)        |               | (328,968)            |               | (221,213)            | (199,640)            | (1,685,797)          | (167,221)            |
| 84                     | ADD TRANSFERS IN                      |               |                |                  |                |                 |  |           | 216,450          |               | 449,920              |               | 300,419              | 750,104              | 1,800,391            | 299,864              |
| 85                     | ADD NON-CASH DEPRECIATION             |               |                |                  |                |                 |  |           | 248,070          |               | 248,070              |               | 248,070              | 248,070              | 248,070              | 248,070              |
| 86                     | ADD DEBT PROCEEDS                     | LEVESTICE (C) | FATE DUDING 5  | ) CVI            |                |                 |  |           | 4,300,000        |               | - (450,000)          |               |                      |                      |                      |                      |
| 87<br>88               | LESS CAPITAL ADDITIONS NOT IN         | •             |                | •                | nd ICIAI de al | ronlaced in EV3 | 4)   |           | (107,347)        |               | (150,000)            |               |                      | (450,000)            |                      |                      |
| 89                     | LESS CAPITAL ADDS NOT IN EXPE         |               | •              | iucea in FYZ1 di | na icvv docks  | replaced in FY2 | +/   |           | (4,390,000)      |               | (247,000)            |               | (252,000)            | (450,000)            |                      | (269,000)            |
| 90                     | ENDING CASH                           | I NOT INCLUDE | IN EXPENSE     |                  |                |                 |  |           | 133,867          |               | (247,000)<br>105,889 |               | (253,000)<br>180,165 | (258,000)<br>270,698 | (264,000)<br>369,362 | (269,000)<br>481,075 |
|                        | LITORIU CASII                         |               |                |                  |                |                 |  |           | 133,007          |               | 103,003              |               | 100,103              | 270,038              | 303,302              | 401,073              |
| 91                     |                                       |               |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |
| 92                     |                                       |               |                |                  |                |                 |  |           |                  |               |                      |               |                      |                      |                      |                      |

| V  | OLTY OF ICLE OF DALMS MADINA FAITEDDDICE FLAID DUDGET  |
|--|--|
| 1  | CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET  |
| 2  | NOTES  |
| 48 MARINA RESTAURANT                       |  |
| 49 MAINT & SERVICE CONTRACTS               | FY22 includes \$20k to rehab the employee parking lot  |
| 50 DEPRECIATION                            |  |
| 51 INSURANCE                               | Portion of dock insurance attributable to restaurant docks. Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.                              |
| 52 PROFESSIONAL SERVICES                   | Backflow tests. FY22 includes \$12,000 for a third party inspector of the restaurant renovations to be completed by the tenant.  |
| 53 MISCELLANEOUS                           |  |
| <ul><li>54</li><li>55</li><li>56</li></ul> |  |
| 55   |  |
|  |  |
| 57 MARINA WATERSPORTS                      |  |
| 58 MAINT & SERVICE CONTRACTS               |  |
| 59 DEPRECIATION                            | Designing in EV21, 00% of total deals in aurence is allocated to the support of the page total deals.  |
| 60 INSURANCE                               | Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.  |
| 62   |  |
| 63   |  |
| 61<br>62<br>63<br>64<br>65<br>66<br>67     |  |
| 65   |  |
| 66   |  |
| 67   |  |
| 68   |  |
| 69 TRANSFERS                               |  |
| 70 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   | meis annual transfers to Marina from State Atax Fund for 75% of total annual Fix payments and \$30,000 for maintenance. Trzz includes 50% (\$75,000) for personnel restructuring in the Fire Dept  |
|  |  |
| 72<br>73                                   |  |
| 74   |  |
|  |  |
| 75<br>70<br>77                             |  |
| 77   |  |
| 78   |  |
| 78<br>80                                   |  |
| 81   |  |
| 82<br>83<br>84                             |  |
| 83   |  |
| 84   |  |
| 85   |  |
| 86   |  |
| 87   |  |
| 88<br>89                                   |  |
| 90   |  |
|  |  |
| 91   |  |

|    | A   | В           | ТСТ           | D          | l E         | F        | G                | Н                | I I          | L                      | N      | Ο          |
|----|---|-------------|---------------|------------|-------------|----------|------------------|------------------|--------------|------------------------|--------|------------|
| 1  | City of Isle of Palms   | _           |               |            |             |          |                  |                  |              | _                      |        |            |
| 2  | FY22 Capital and Special Projects > \$5000 AND De   | ht Service  | Pla           | an - Snro  | ad by Fun   | dina Soi | Irca             |                  |              |                        |        |            |
|    | DRAFT #2  | DE SEI VICE | <i>7</i> 1 10 | an - Opi e | ad by I din |          |                  |                  |              |                        |        |            |
| 4  | DICAL 1 #2  |             |               |            |             | Pı       | ⊥<br>roposed Fui | ⊥<br>nding Sourc | <u> </u>     |                        |        |            |
| 5  |   | FY22        | 7 1           |            |             |          |                  |                  | Beach Maint/ | Aisle of               |        | Total      |
| 6  |   | Department  |               | General    | Capital     | Muni Acc |                  |                  | Restoration/ | Palms                  | Marina | Budget All |
| 7  |   | Requests    |               | Fund       | Projects    | Tax      | Tax              | Tax              | Preservation | Fund/Rec<br>Build Fund | Fund   | Funds      |
| 8  |   | •           | 7 1           |            |             |          |                  |                  |              | <u> </u>               |        |            |
| 9  | General Government  |             |               |            |             |          |                  |                  |              |                        |        |            |
| 10 |   |             |               |            |             |          |                  |                  |              |                        |        |            |
| 11 | Capital Purchases   |             |               |            |             |          |                  |                  |              |                        |        |            |
| 12 | Audio Visual (AV) improvements for Council Chamber  | 65,000      | )             |            | 65,000      |          |                  |                  |              |                        |        | 65,000     |
|    | 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 -<br>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 | Assign Fund Balance for City-wide Maintenance   |             |               |            |             |          |                  |                  |              |                        |        |            |
| 23 |   |             | 4             |            |             |          |                  |                  |              |                        |        |            |
| 24 | Grand Total General Government  | 797,163     |               | -          | 797,163     | -        | -                | -                | -            | -                      | -      | 797,163    |
| 25 |   |             | $\perp$       |            |             |          |                  |                  |              |                        |        |            |
| 26 |   |             |               |            |             |          |                  |                  |              |                        |        |            |

|    | А   | В          | С     | D         | E                   | F        | G                  | Н            | l            | L                 | N      | 0          |
|----|---|------------|-------|-----------|---------------------|----------|--------------------|--------------|--------------|-------------------|--------|------------|
| 1  | City of Isle of Palms   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 2  | FY22 Capital and Special Projects > \$5000 AND De   | ebt Servic | e Pla | an - Spre | ad by Fund          | dina Sou | ırce               |              |              |                   |        |            |
|    | DRAFT #2  |            |       | 0   0     |                     |          |                    |              |              |                   |        |            |
| 4  |   |            |       |           |                     | Pi       | oposed Fur         | nding Source | е            |                   |        |            |
| 5  |   | FY22       | 11    | General   | Conitol             |          |                    |              | Beach Maint/ | Aisle of          | Marina | Total      |
| 6  |   | Department | :     | Fund      | Capital<br>Projects | Tax      | Hospitality<br>Tax | Tax          | Restoration/ | Palms<br>Fund/Rec | Fund   | Budget All |
| 7  |   | Requests   |       | runa      | Projects            | Iax      | Tax                | Iax          | Preservation | Build Fund        | Fullu  | Funds      |
| 8  |   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 27 | Police Department   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 28 | •   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 29 | Capital Purchases   |            |       |           |                     |          |                    |              |              |                   |        |            |
|    | Replace (3) patrol SUVs   | 123,00     |       |           | 41,000              |          |                    | 82,000       |              |                   |        | 123,000    |
|    | Replace (1) low speed vehicle (LSV) for parking mgt   | 17,00      |       |           |                     |          |                    | 17,000       |              |                   |        | 17,000     |
| 32 | Two License Plate Reader (LPRs) for mobile parking enforcement  | 100,00     | 0     |           |                     | 50,000   |                    | 50,000       |              |                   |        | 100,000    |
|    | Transition to a cloud based system for body worn & in-car cameras (equip  |            |       |           |                     |          |                    |              |              |                   |        |            |
|    | is rented not purchased)  | 50,00      | 0     |           |                     |          | 50,000             |              |              |                   |        | 50,000     |
| 34 |   |            |       |           |                     |          |                    |              |              |                   |        | -          |
| 35 |   | 290,00     | 0     | -         | 41,000              | 50,000   | 50,000             | 149,000      | -            | -                 | -      | 290,000    |
| 36 | - 1000 - AA 1 0   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 37 | Facilities Maintenance  |            |       |           |                     |          |                    |              |              |                   |        |            |
| 38 | Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. | 45,22      | 9     |           | 45,229              |          |                    |              |              |                   |        | 45,229     |
| 39 |   | 45,22      | 9     | -         | 45,229              | -        | -                  | -            | -            | -                 | -      | 45,229     |
| 40 |   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 41 |   |            |       |           |                     |          |                    |              |              |                   |        |            |
|    | Grand Total Police Department   | 335,22     | 9     | -         | 86,229              | 50,000   | 50,000             | 149,000      | -            | -                 | -      | 335,229    |
| 43 |   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 44 |   |            |       |           |                     |          |                    |              |              |                   |        |            |
| 45 |   |            |       |           |                     |          |                    |              |              |                   |        |            |

|   | I A   | В          | С    | D         | T E         | F        | G           | Н           | ı            | 1 1               | N      | 0          |
|---|---|------------|------|-----------|-------------|----------|-------------|-------------|--------------|-------------------|--------|------------|
|   | City of Isle of Palms   |            |      |           |             |          | 0           | - ''        | '            | _                 | 11     |            |
| <u> </u>  |   |            |      |           | <u> </u>    |          |             |             |              |                   |        |            |
| 2   | · · · · · · · · · · · · · · · · · · ·   | ebt Servic | e Pl | an - Spre | ead by Fund | ding Sou | ırce        |             |              |                   |        |            |
| 3   | DRAFT #2  |            |      |           |             |          |             |             |              |                   |        |            |
| 4   |   |            |      |           |             | Pi       | roposed Fur | nding Sourc | e            |                   |        |            |
| 5   |   | FY22       |      | General   | Capital     | Muni Acc | Hospitality | State Acc   | Beach Maint/ | Aisle of          | Marina | Total      |
| 6   |   | Departmen  | t    | Fund      | Projects    | Tax      | Tax         | Tax         | Restoration/ | Palms<br>Fund/Rec | Fund   | Budget All |
| 7   |   | Requests   |      | runa      | Tiojects    | Tax      | Tux         | Tax         | Preservation | Build Fund        | Tunu   | Funds      |
| 8   |   |            |      |           |             |          |             |             |              |                   |        |            |
| 46  | Fire Department   |            |      |           |             |          |             |             |              |                   |        |            |
| 47  |   |            |      |           |             |          |             |             |              |                   |        |            |
|   | Capital Purchases   |            |      |           |             |          |             |             |              |                   |        |            |
| 49  | Replace pumper engine purchased in 2003 (financed with muni lease)                  | 525,00     | 0    |           | 525,000     |          |             |             |              |                   |        | 525,000    |
| 50  | Replace 2010 Ford F-150   | 42,00      | 0    |           |             | 42,000   |             |             |              |                   |        | 42,000     |
| 51  | Replace 2008 Ford F-250 with a F-150 (new Chief's truck)                            | 42,00      | 0    |           |             |          |             | 42,000      |              |                   |        | 42,000     |
| 52  | Replace (1) personal watercraft   | 14,00      | 0    |           |             |          | 14,000      |             |              |                   |        | 14,000     |
|   | Replace (1) utility vehicle (ATV) for beach patrol, add ambulatory pkg              | 25,00      |      |           |             |          |             | 25,000      |              |                   |        | 25,000     |
|   | Battery operated combination extrication tool for Station 2                         | 15,00      |      |           |             |          | 15,000      |             |              |                   |        | 15,000     |
|   | Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans                     | 10,50      |      |           | 10,500      |          |             |             |              |                   |        | 10,500     |
| 56  | Replace light tower on Engine 1001 (Station 1 pumper)                               | 16,50      | 0    |           | 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 | 290,00     | 0    |           | 96,667      | 96,667   |             | 96,667      |              |                   |        | 290,000    |
|   | by trade-in of existing SCBAs. 15 Yr life.  Replace HVAC units (only with failure)  | 20,00      | 0    |           | 20,000      |          |             |             |              |                   |        | 20,000     |
| 59  |   | 1,000,00   |      |           | 668,667     | 138,667  | 29,000      | 163,667     |              |                   |        | 1,000,000  |
| 60  |   | 1,000,00   | 0    | <u>-</u>  | 000,007     | 130,007  | 29,000      | 103,007     | -            | -                 |        | 1,000,000  |
|   | Facilities Maintenance  |            |      |           |             |          |             |             |              |                   |        |            |
| <del>                                      </del> | Building maintenance contingency to proactively address issues as needed -          |            |      |           |             |          |             |             |              |                   |        |            |
|   | calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split      | 94,30      | 5    |           | 94,305      |          |             |             |              |                   |        | 94,305     |
| 62  | 50/50 Police/Fire.  |            | -    |           | 2.,530      |          |             |             |              |                   |        | 3 .,555    |
| 63  |   |            |      |           |             |          |             |             |              |                   |        |            |
| 64  |   | 94,30      | 5    |           | 94,305      | -        | -           | -           | -            | _                 | -      | 94,305     |
| 65  |   |            |      |           | -           |          |             |             |              |                   |        |            |
| 66  |   |            |      |           |             |          |             |             |              |                   |        |            |
| 67  |   | 1,094,30   | 5    | -         | 762,972     | 138,667  | 29,000      | 163,667     | -            | -                 | -      | 1,094,305  |
| 68  |   |            |      |           |             |          |             |             |              |                   |        |            |
| 69  |   |            |      |           |             |          |             |             |              |                   |        |            |
| 70  |   |            |      |           |             |          |             |             |              |                   |        |            |

|          | A  | В          | С             | D         | Е                                       | F        | G           | Н            |              | L                      | N      | 0          |
|----------|--|------------|---------------|-----------|---|----------|-------------|--------------|--------------|------------------------|--------|------------|
| 1        | City of Isle of Palms  |            |               |           |   |          |             |              |              |                        |        |            |
| 2        |  | ebt Servic | e Pla         | n - Spre  | ad by Fund                              | dina Sou | ırce        |              |              |                        |        |            |
|          | DRAFT #2   |            |               | 0   0   0 |   |          | T           |              |              |                        |        |            |
| 4        |  |            |               |           |   | Pi       | roposed Fur | nding Source | 9            | 1                      |        |            |
| 5        |  | FY22       | <b>1</b>      |           |   |          | _           |              | Beach Maint/ | Aisle of               |        | Total      |
| 6        |  | Departmen  | ,             | General   | Capital                                 | Muni Acc |             |              | Restoration/ | Palms                  | Marina | Budget All |
| 7        |  | Requests   |               | Fund      | Projects                                | Tax      | Tax         | Tax          | Preservation | Fund/Rec<br>Build Fund | Fund   | Funds      |
| 8        |  | •          |               |           |   |          |             |              |              | <u> </u>               |        |            |
| 71       | Public Works Department  |            |               |           |   |          |             |              |              |                        |        |            |
| 72       | ·  |            |               |           |   |          |             |              |              |                        |        |            |
| 73       | Capital Purchases  |            |               |           |   |          |             |              |              |                        |        |            |
|          | Replace z-track mower for rights of way  | 15,00      | 0             |           |   |          |             | 15,000       |              |                        |        | 15,000     |
|          | Undergrounding of electric lines, IOP Marina, 50% of \$250,000   | 125,00     | 0             |           | 62,500                                  | 62,500   |             |              |              |                        |        | 125,000    |
| 76       |  | 140,00     | 0             | -         | 62,500                                  | 62,500   | -           | 15,000       | -            | -                      | -      | 140,000    |
| 77       |  |            |               |           |   |          |             |              |              |                        |        |            |
| 78       | Facilities Maintenance   |            |               |           |   |          |             |              |              |                        |        |            |
|          | Building maintenance contingency - per PWD Director, the major components of   |            |               |           |   |          |             |              |              |                        |        |            |
|          | the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks  | 12,60      | 7             |           | 12,607                                  |          |             |              |              |                        |        | 12,607     |
|          | Building insured value.  | 10.00      | _             |           | 10.007                                  |          |             |              |              |                        |        | 10.007     |
| 80<br>81 |  | 12,60      | /             | -         | 12,607                                  | -        | -           | -            | -            | -                      | -      | 12,607     |
|          |  |            |               |           |   |          |             |              |              |                        |        |            |
| 82       |  | 100.00     | $\rightarrow$ |           | 100,000                                 |          |             |              |              |                        |        | 100,000    |
|          | General drainage contingency for small projects  | 100,00     |               |           | 100,000                                 | 250,000  |             |              |              |                        |        | 100,000    |
|          | Develop Comprehensive Drainage Plan  | 250,00     | 0             |           |   | 250,000  |             |              |              |                        |        | 250,000    |
|          | Provison for future drainage projects identified by the Comp Drainage Plan Repeat drainage work based on 3-year maintenance rotation | 195,80     | 1             |           | -                                       | 195,804  |             |              |              |                        |        | 195,804    |
|          | Phase 3 Drainage construction, incl Waterway Blvd multi-use path   | 2,462,00   |               |           | 2,462,000                               | 193,804  |             |              |              |                        |        | 2,462,000  |
| 88       |  | 2,402,00   | <del>-</del>  |           | 2,402,000                               |          |             |              |              |                        |        | 2,402,000  |
| 89       |  | 3,007,80   | 4             |           | 2,562,000                               | 445,804  | _           | _            |              | _                      |        | 3,007,804  |
| 90       |  | 3,007,00   | T             |           | 2,002,000                               | 770,004  | _           | _            |              | _                      |        | 3,007,004  |
| 91       |  |            |               |           |   |          |             |              |              |                        |        |            |
|          | Grand Total Public Works Department  | 3,160,41   | 1             | -         | 2,637,107                               | 508,304  | -           | 15,000       | _            | -                      | -      | 3,160,411  |
| 93       |  | - / ,      |               |           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |          |             | -,           |              |                        |        | -, , , , , |

|          | A  | В            | С   | D               | E                   | F               | G                  | Н                |              | L                 | N      | 0          |
|----------|--|--------------|-----|-----------------|---------------------|-----------------|--------------------|------------------|--------------|-------------------|--------|------------|
| 1        | City of Isle of Palms  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 2        |  | ebt Service  | Pla | an - Sprea      | ad by Fund          | dina Sou        | ırce               |                  |              |                   |        |            |
|          | DRAFT #2   | 75t GO: 1100 |     | ин орго         | ad by I dill        | anny ood        |                    |                  |              |                   |        |            |
| 4        |  |              |     |                 |                     | Pr              | oposed Fur         | nding Source     | 9            |                   |        |            |
| 5        |  | FY22         | 1 1 | Canaral         | Conital             | Muni Acc        |                    | State Ace        | Beach Maint/ | Aisle of          | Marina | Total      |
| 6        |  | Department   |     | General<br>Fund | Capital<br>Projects | Muni Acc<br>Tax | Hospitality<br>Tax | State Acc<br>Tax | Restoration/ | Palms<br>Fund/Rec | Fund   | Budget All |
| 7        |  | Requests     |     | i unu           | Frojects            | Ιαλ             | Tux                | Ιαλ              | Preservation | Build Fund        | i uliu | Funds      |
| 8        |  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 94       | Building Department  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 95       |  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 96<br>97 | Capital Outlay   |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 98       |  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
|          | 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     |
|          | Govt/Building  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 100      | Grand Total Building Department  | 12,163       | 1 1 | _               | 12,163              | _               | _                  | _                |              | _                 |        | 12,163     |
|          |  | 12,103       | + + | _               | 12,103              |                 | _                  | _                |              | _                 |        | 12,103     |
| 102      |  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
|          | Recreation Department  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 10       |  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
|          | Capital Outlay   | 40.000       |     |                 |                     |                 |                    | 40.000           |              |                   |        | 40.000     |
|          | Add/Repl playground or outside scoreboard equip (only with failure)  | 10,000       |     |                 | 10.000              |                 |                    | 10,000           |              |                   |        | 10,000     |
|          | Replace HVAC as needed (approx 15 total units)   | 16,000       |     |                 | 16,000              |                 |                    |                  |              |                   |        | 16,000     |
|          | 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     |
| 11       | Construct platform and install old PSB generator at Rec Center (more info on cost to come)                 | 20,000       |     |                 | 20,000              |                 |                    |                  |              |                   |        | 20,000     |
| 112      | Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$6k PARD grant) | 15,000       |     |                 | 15,000              |                 |                    |                  |              |                   |        | 15,000     |
| 11:      | Install commercial grade timers for tennis/outdoor basketball courts                                       | 6,000        |     |                 | 6,000               |                 |                    |                  |              |                   |        | 6,000      |
| 114      |  | 95,000       |     | -               | 85,000              | -               | -                  | 10,000           | -            | -                 | -      | 95,000     |
|          | Facilities Maintenance   | ,            | 1 1 |                 | •                   |                 |                    | ,                |              |                   |        |            |
|          | 1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.          | 33,857       |     |                 | 33,857              |                 |                    |                  |              |                   |        | 33,857     |
| 11       | Subtotal Facilities Maintenance  | 33,857       |     | _               | 33,857              | -               | -                  | -                | -            | -                 | -      | 33,857     |
| 118      | 3  |              |     |                 |                     |                 |                    |                  |              |                   |        |            |
| 119      | Grand Total Recreation Department  | 128,857      |     | -               | 118,857             | -               | -                  | 10,000           | -            | -                 | -      | 128,857    |

|      | A  | В          | С            | D         | Е          | F  | G           | Н            | l            | L                 | N        | 0          |
|------|--|------------|--------------|-----------|------------|--|-------------|--------------|--------------|-------------------|----------|------------|
| 1    | City of Isle of Palms  |            |              |           |            |  |             |              |              |                   |          |            |
| 2    | FY22 Capital and Special Projects > \$5000 AND De  | ebt Servic | e Pla        | an - Spre | ead by Fun | dina Sor   | ırce        |              |              |                   |          |            |
| 3    | DRAFT #2   |            |              | Ор. с     |            |  |             |              |              |                   |          |            |
| 4    |  |            |              |           |            | Pi   | roposed Fur | nding Source | e            |                   |          |            |
| 5    |  | FY22       |              |           |            |  | ·           |              | Beach Maint/ | Aisle of          |          | Total      |
| 6    |  | Departmen  |              | General   | Capital    | Muni Acc   |             |              | Restoration/ | Palms<br>Fund/Rec | Marina   | Budget All |
| 7    |  | Requests   |              | Fund      | Projects   | Tax  | Tax         | Tax          | Preservation | Build Fund        | Fund     | Funds      |
| 8    |  | •          |              |           |            |  |             |              |              |                   |          |            |
| 120  |  |            |              |           |            |  |             |              |              |                   |          |            |
| 121  |  |            |              |           |            |  |             |              |              |                   |          |            |
| 122  |  |            |              |           |            |  |             |              |              |                   |          |            |
| 123  | Beaches and Front Beach Business District, inclu   | ding Publ  | ic Re        | estroom   | s, Parking | Meters a   | ınd Parki   | ng Lots      |              |                   |          |            |
| 124  |  |            |              |           |            |  |             |              |              |                   |          |            |
|      | Capital Purchases Replace/repair/add dune walkovers (approx 57 accesses)                                     | 250,00     | _            |           |            |  |             |              | 250,000      |                   |          | 250,000    |
|      | Replace/repair/add durie walkovers (approx 57 accesses) Repair sidewalks on Ocean Blvd between 10th and 14th | 70,00      |              |           |            |  |             | 70,000       | 250,000      |                   |          | 70,000     |
| 128  |  | 320,00     |              |           |            | _  |             | 70,000       | 250,000      |                   |          | 320,000    |
| 129  |  | 320,00     | <del>-</del> |           | -          | <del>                                     </del> | -           | 70,000       | 230,000      | -                 | <u>-</u> | 320,000    |
|      | Facilities Maintenance   |            |              |           |            |  |             |              |              |                   |          |            |
| 1.00 | 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                      | 45,00      | 0            |           |            |  |             | 45,000       |              |                   |          | 45,000     |
| 131  | white females in FVOO OC   |            |              |           |            |  |             |              |              |                   |          |            |
| 132  |  |            |              |           |            | 1  |             |              |              |                   |          |            |
|      | Assign Fund Balance for Future Expenditures  |            |              |           |            |  |             |              |              |                   |          |            |
|      | Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns                           | 75.00      |              |           |            | 05.000   | 05.000      | 05.000       |              |                   |          | 75.000     |
|      | that section of Ocean Blvd.  | 75,00      | U            |           |            | 25,000   | 25,000      | 25,000       |              |                   |          | 75,000     |
| 135  |  |            |              |           |            |  |             |              |              |                   |          |            |
| 137  | Grand Total Front Beach  | 440,00     | 0            | •         | -          | 25,000   | 25,000      | 140,000      | 250,000      | •                 | •        | 440,000    |
| 138  |  |            |              |           |            |  |             |              |              |                   |          |            |
|      |  |            |              |           |            |  |             |              |              |                   |          |            |
| 120  |  |            |              |           |            |  |             |              |              |                   |          |            |
| 139  | /[   |            |              |           |            |  |             |              |              |                   |          |            |

|                          | Α  | В                   | С        | D         | E         | l F      | G          | Н            | ı                            | ı          | N      | 0          |
|--------------------------|--|---------------------|----------|-----------|-----------|----------|------------|--------------|------------------------------|------------|--------|------------|
|                          | City of Isle of Palms  | Б                   |          |           |           | 1        |            | 11           | •                            |            | IV     |            |
| <u> </u>                 |  | obt Comrise         |          | - C       |           | dina Cau |            |              |                              |            |        |            |
| 2                        |  | ept Service         | Pla      | an - Spre | ad by Fun | uing Sou | irce       |              |                              |            |        |            |
| 4                        | DRAFT #2   |                     |          |           |           | D        | onosod Eur | ding Source  | •                            |            |        |            |
| -                        |  | EVOC                | 1 +      |           |           |          | oposea rui | laing Source |                              | Aisle of   |        | Total      |
| 5<br>6                   |  | FY22                |          | General   | Capital   | Muni Acc |            | State Acc    | Beach Maint/<br>Restoration/ | Palms      | Marina | Budget All |
| 7                        |  | Department Requests |          | Fund      | Projects  | Tax      | Tax        | Tax          | Preservation                 | Fund/Rec   | Fund   | Funds      |
| 8                        |  | Requests            | +        |           |           |          |            |              |                              | Build Fund |        | Tundo      |
| _                        | Breach Inlet Boat Ramp   |                     |          |           |           |          |            |              |                              |            |        |            |
| 142                      |  | _                   |          |           |           | -        |            |              |                              |            |        | _          |
|                          | Grand Total Breach Inlet Boat Ramp                                     | -                   | 1 1      |           | -         |          | -          | _            | -                            | _          | -      | _          |
| 144                      |  | p Drainage Plan     | 1 -      |           |           |          |            |              |                              |            |        |            |
|                          | Beach Restoration and Monitoring                                       | . 5                 |          |           |           |          |            |              |                              |            |        |            |
| 140                      |  |                     |          |           |           |          |            |              |                              |            |        |            |
|                          | Update Beach Management Plan   | 20,000              |          |           |           |          |            |              | 40,000                       |            |        | 40,000     |
|                          | Feasibility Study - Breach Inlet Project                               | 30,000              |          |           |           |          |            |              | 35,000                       |            |        | 35,000     |
|                          | Required post project monitoring (years 2-5 per CSE contract)          | -                   |          |           |           |          |            |              | -                            |            |        | -          |
| 151                      | Ongoing monitoring of shoreline  | 60,000              |          |           |           |          |            |              | 35,000                       |            |        | 35,000     |
| 153                      | Grand Total Beach Maintenance  | 110,000             |          | -         | -         | -        | -          | -            | 110,000                      | -          | -      | 110,000    |
|                          |  | ,                   |          |           |           |          |            |              | ,                            |            |        | ,          |
|                          |  |                     |          |           |           |          |            |              |                              |            |        |            |
| 1                        |  |                     |          |           |           |          |            |              |                              |            |        |            |
| 154                      |  |                     |          |           |           |          |            |              |                              |            |        |            |
| 155                      | Isle of Palms Marina   |                     |          |           |           |          |            |              |                              |            |        |            |
| 150                      |  |                     |          |           |           |          |            |              |                              |            |        |            |
|                          | Capital Purchases  |                     |          |           |           |          |            |              |                              |            |        |            |
|                          | Convert watersports dock area to public dock & green space             | 150,000             | $\sqcup$ |           |           |          |            | 150,000      |                              |            |        | 150,000    |
| 159<br>160               |  | 150,000             | ++       |           |           |          |            | 150,000      |                              |            |        | 150,000    |
| 161                      |  | 150,000             | + +      | -         | -         | -        | -          | 150,000      | -                            | -          | -      | 150,000    |
|                          | P Facilities Maintenance   |                     | +        |           |           |          |            |              |                              |            |        |            |
|                          | Marina maintenance contingency for common areas not covered by leases. |                     |          |           |           |          |            |              |                              |            | 00.00  | 00.00      |
| 163                      | Calculated as .5% of insured boat ramp, bulkhead and dock value.       | 26,251              |          |           |           |          |            |              |                              |            | 26,251 | 26,251     |
| 164<br>165<br>166<br>167 |  |                     |          |           |           |          |            |              |                              |            |        |            |
| 165                      | <u> </u>   | 26,251              |          | -         | -         | -        | -          | -            | -                            | -          | 26,251 | 26,251     |
| 166                      |  |                     |          |           |           |          |            |              |                              |            |        |            |
| 167                      | Ossa d Tatal Marin a   | 470.054             |          |           |           |          |            | 450 000      |                              |            | 20.054 | 470.054    |
|                          | Grand Total Marina   | 176,251             |          | -         | -         | -        | -          | 150,000      | -                            | -          | 26,251 | 176,251    |
| 169<br>170               |  |                     | $\vdash$ |           |           |          |            |              |                              |            |        |            |
| 170                      | /  |                     |          |           |           |          |            |              |                              |            |        |            |

|     | A   | В                 | С  | D          | Е                                     | F               | G                  | Н            | 1            | L                 | N              | 0                 |
|-----|---|-------------------|----|------------|---------------------------------------|-----------------|--------------------|--------------|--------------|-------------------|----------------|-------------------|
| 1   | City of Isle of Palms   |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
| 2   | FY22 Capital and Special Projects > \$5000 AND De                             | ebt Service       | PI | an - Sprea | d by Fund                             | dina Sou        | irce               |              |              |                   |                |                   |
| 3   | DRAFT #2  |                   |    |            | , , , , , , , , , , , , , , , , , , , |                 |                    |              |              |                   |                |                   |
| 4   |   |                   |    | -          |                                       | Pr              | oposed Fur         | nding Source | )            |                   |                |                   |
| 5   |   | FY22              |    | Conoral    | Conital                               | Muni Acc        | Hannitalit.        | State Ace    | Beach Maint/ | Aisle of          | Morino         | Total             |
| 6   |   | Department        |    | General    | Capital                               | Muni Acc<br>Tax | Hospitality<br>Tax |              | Restoration/ | Palms<br>Fund/Rec | Marina<br>Fund | Budget All        |
| 7   |   | Requests          |    | Fund       | Projects                              | ıax             | lax                | Tax          | Preservation | Build Fund        | Fund           | Funds             |
| 8   |   |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
| 171 | Bonded Debt Service- Principal & Interest                                     |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
| 172 | <b>F</b>  |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
| 173 | 2003 Rec Expansion GO Bond - principal  | 210,000           |    | 126,000    |                                       | 84,000          |                    |              |              |                   |                | 210,000           |
| 174 | 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            |
|     | 2021 Fire Engine Muni Lease - principal (10Yrs @ 2.5%)                        | 58,523            |    |            |                                       | 58,523          |                    |              |              |                   |                | 58,523            |
|     | 2021 Fire Engine Muni Lease - interest (10Yrs @ 2.5%)                         | -                 |    |            |                                       |                 |                    |              |              |                   |                | -                 |
| 187 | Debt Totals by Year   | 1 704 906         | -  | 985,253    | _                                     | 145,345         | 149,156            | 341,835      |              |                   | 83,307         | 1,704,896         |
| 189 | Debt Totals by Teal   | 1,704,896         | _  | 58%        | 0%                                    | 145,345         |                    | 20%          | 0%           | 0%                | 5%             |                   |
| 190 |   |                   |    | 36 /6      | U /0                                  | 3/0             | 3 /0               | 20 /6        | 0 /0         | 0 /8              | 3 /0           | •                 |
| 191 |   |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
|     | SUMMARY BY CATEGORY   |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
| 130 |   |                   |    |            |                                       |                 |                    |              |              |                   |                |                   |
|     | Total Capital Items   | 2,780,000         |    | -          | 1,642,167                             | 251,167         | 79,000             | 557,667      | 250,000      | -                 | -              | 2,780,000         |
|     | Total Facility Maintenance  | 281,575           |    | -          | 210,324                               | -               | -                  | 45,000       | -            | -                 | 26,251         | 281,575           |
|     | Total Break Maintenance   | 3,007,804         |    | -          | 2,562,000                             | 445,804         | -                  | -            | 110 000      | -                 |                | 3,007,804         |
|     | Total Beach Maintenance Total Assignments of Fund Balance for Future Projects | 110,000<br>75,000 |    | -          | -                                     | 25,000          | 25,000             | 25,000       | 110,000      | -                 | -              | 110,000<br>75,000 |
|     | Total Bond and Loan Payments  | 1,704,896         |    | 985,253    |                                       | 145,345         | 149,156            | 341,835      | <u>-</u>     | _                 | 83,307         | 1,704,896         |
| 200 | Total all expenditures and Fund Bal assignments on this schedule              |                   |    | 985,253    | 4,414,490                             | 867,316         | 253,156            | 969,502      | 360,000      |                   | 109,558        | 7,959,275         |
|     |   |                   | ╡  | i          |                                       |                 |                    | ·            |              | 00/               |                | 1,000,210         |
| 201 | Percentage of Total by Fund   |                   |    | 12%        | 55%                                   | 11%             | 3%                 | 12%          | 5%           | 0%                | 1%             | Т                 |

|          | Α     | В  | С          | D   | E         | F          | G        | Н            |           | J       | K      | L      | М      |
|----------|-------|--|------------|-----|-----------|------------|----------|--------------|-----------|---------|--------|--------|--------|
| 1        |       | City of I  | sle of Pal | ms  | 10-Year C | apital Pla | n .      |              |           |         |        |        |        |
| 2        |       | Expenditures for assets or projects > \$5000 **Ex                          |            |     |           |            |          | in onerati   | na hudaet | ·C**    |        |        |        |
| -        |       |  | (perialtar |     |           | 3,000 arc  | Included | iii operatii | ng baaget | .3      |        |        |        |
| 3        | DRAF  | 1 #2   |            |     |           |            |          |              |           |         |        |        |        |
| 4        |       |  |            |     |           |            |          |              |           |         |        |        |        |
| 5        | Total |  | FY22       |     | FY23      | FY24       | FY25     | FY26         | FY27      | FY28    | FY29   | FY30   | FY31   |
| 6        | Fleet |  |            |     | 0         |            | 0        | 0            |           | 0       | 0      |        |        |
| 7        |       |  |            | ļ ļ |           |            |          |              |           |         |        |        |        |
| 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    |     |           |            |          |              |           | 75.000  |        |        |        |
| 22       |       | Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave          |            |     |           |            |          |              |           | 75,000  |        |        |        |
| 23<br>24 |       | Outstal Osuital  | 785,000    |     | 16,000    | 33,000     | 55,000   | 30,000       |           | 93,000  | 30,000 |        |        |
| 25       |       | Subtotal Capital   | 700,000    |     | 10,000    | 33,000     | 55,000   | 30,000       | -         | 93,000  | 30,000 | -      | -      |
| 26       | i     | Facilities Maintenance   |            |     |           |            |          |              |           |         |        |        |        |
| 20       |       | 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                             | 12, 100    |     | 12,100    | 12,100     | 12,100   | 12,100       | 2-7,020   | 24,020  | 24,020 | 24,020 | 24,020 |
| 28       |       | J 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                                    |            |     |           |            |          |              |           |         |        |        |        |
| 29       |       | Subtotal Facilities Maintenance  | 12,163     |     | 12,163    | 12,163     | 12,163   | 12,163       | 24,326    | 24,326  | 24,326 | 24,326 | 24,326 |
| 30       |       |  | ,          |     | ,         | ,          |          |              |           |         |        | ,      | •      |
| 31       |       |  |            |     |           |            |          |              |           |         |        |        |        |
| 32       | -     | Grand Total General Government   | 797,163    |     | 28,163    | 45,163     | 67,163   | 42,163       | 24,326    | 117,326 | 54,326 | 24,326 | 24,326 |
| 33       |       |  |            |     |           |            |          |              |           |         |        |        |        |

|          | Α     | В  | С                               | D      | Е              | F                                       | G                           | Н                          |                 | J       | K        | L       | М       |
|----------|-------|--|---------------------------------|--------|----------------|---|-----------------------------|----------------------------|-----------------|---------|----------|---------|---------|
| 1        |       | City of I  | sle of Pal                      | ms     | 10-Year C      | apital Pla                              | n                           |                            |                 |         |          |         |         |
| 2        |       | Expenditures for assets or projects > \$5000 **Ex  |                                 |        |                | •                                       |                             | in operati                 | na budaet       | s**     |          |         |         |
| 3        | DRAI  | FT #2  |                                 |        |                | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                             |                            |                 |         |          |         |         |
|          | DIVA  | 1 #Z   |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| 4<br>5   | Total |  |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| 6        | Fleet |  | FY22                            |        | FY23           | FY24                                    | FY25                        | FY26                       | FY27            | FY28    | FY29     | FY30    | FY31    |
| 7        | rieet |  |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| 8        |       |  |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| 34       |       | Police Department  |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| 35<br>36 |       | Post practice was to replace patral vahiolog and SIIVa in the 6th year, this   | a hudaat may                    | 00 th  | ot rankaaamant | rotation to 7 va                        | oro Mouvillo                | valuata this pro           | ation on time a | ooo bu  |          |         |         |
| 37       | 19    | Past practice was to replace patrol vehicles and SUVs in the 6th year - this Replace patrol SUVs   | <u>s buaget move</u><br>123,000 | ษร เกล | 123,000        | 126,000                                 | ears. vve will e<br>126,000 | valuate this pra<br>84,000 | icuce as time g | ues by. | 132,000  | 132,000 | 132,000 |
| 38       | 19    | Replace patrol F150 pickup trucks  | 123,000                         |        | 123,000        | 120,000                                 | 120,000                     | 04,000                     | 86,000          | 88,000  | 132,000  | 132,000 | 132,000 |
| 39       | 1     | Replace beach services 4WD pickup 2012 Chevy Colorado  |                                 |        |                |   |                             |                            | 50,000          | 38,000  |          |         |         |
| 40       | 1     | Replace ACO 4WD Pickup Truck   |                                 |        |                |   |                             |                            | 38,000          | 00,000  |          |         |         |
| 41       | 1     | Replace Pickup Truck for parking management  |                                 |        |                |   |                             | 36,000                     | 33,333          |         |          |         |         |
| 42       | 1     | Replace beach services utility 4x4 UTV adding a plow attachment  |                                 |        |                |   | 18,000                      | 22,222                     | -               |         | 19,000   |         |         |
| 43       | 1     | Add beach services utility 4x4 UTV using grant funds   |                                 |        |                |   | 18,000                      |                            |                 |         | 19,000   |         |         |
| 44       | 2     | Replace 2 low speed vehicles (LSVs) for parking mgt (reduced from 4)   | 17,000                          |        | 17,000         | -                                       | ,                           | 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 ~ FY  | ′32)                            |        |                |   |                             |                            |                 |         |          |         |         |
| 56       | 20    |  | 202.222                         |        | 204.000        | 100.000                                 | 205 202                     | 222.002                    | 240.000         | 400.000 | 220, 220 | 224 222 | 064.000 |
| 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<br>59 |       | Facilities Maintananas   |                                 |        |                |   |                             |                            |                 |         |          |         |         |
| อษ       |       | 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. 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       |       | Captotal I dollates maintenance  | .0,220                          |        | 10,220         | . 0,220                                 | .0,220                      | .5,220                     | 20, .00         | 23,133  | 20,100   | 23,100  | 30,100  |
| 63<br>64 | 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 |

|          | A        | В   | С                | D      | Е                 | F                                      | G                  | Н                | 1          | J           | К       | L       | M       |
|----------|----------|---|------------------|--------|-------------------|--|--------------------|------------------|------------|-------------|---------|---------|---------|
| 1        |          | City of   |                  |        | 10-Year C         | apital Pla                             |                    |                  |            | · · · · · · |         |         |         |
| 2        |          | Expenditures for assets or projects > \$5000 **E  |                  |        |                   | •                                      |                    | in operati       | na budaet: | s**         |         |         |         |
| 3        | DRAF     | <u> </u>  | Apoliana.        |        |                   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                    | Пороган          |            |             |         |         |         |
| 4        | DIVAI    | ι π2  |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 5        | Total    |   |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 6        | Fleet    |   | FY22             |        | FY23              | FY24                                   | FY25               | FY26             | FY27       | FY28        | FY29    | FY30    | FY31    |
| 7        | гіееі    |   |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 8        |          |   |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 65       |          | Fire Department   |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 66       |          | Past practice was to replace pickup trucks in the 6th year - this budget mo                             | oves that renlar | reme   | ent rotation to 7 | vears We wil                           | ll evaluate this   | nractice as tim  | e goes by  |             |         |         |         |
| _        |          |   |                  | JOITIC | THE TOTALION TO T | years. We wii                          | r evaluate triis į | oractice as time | goes by.   |             |         |         |         |
| 68       | 1        | Repl Pumper Truck purch 5/20/03 (incls \$51k trade-in of old Ladder Trk)                                | 525,000          |        |                   |  |                    |                  | 715 000    |             |         |         |         |
| 69       | <u> </u> | Replace E-1 Pumper Truck purchased 7/17/09  |                  |        |                   |  |                    |                  | 715,000    |             |         |         | 500,000 |
| 70<br>71 | 1<br>1   | Replace Rescue Truck purchased in FY16 Replace 95' Ladder Truck refurbished in FY21 (~2036)             |                  |        |                   |  |                    |                  |            |             |         |         | 500,000 |
| 72       | 1        | Replace 95 Ladder Truck returbished in FY21 (~2036)  Replace 75' Ladder Truck purchased in FY20 (~2035) |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 73       | 1        | Replace 2010 Ford F-150   | 42,000           |        |                   |  |                    |                  |            |             | 46,000  |         |         |
| 74       | 1        | Replace 2010 Ford F-150  Replace 2008 Ford F-250 with a F-150 (new Chief's truck)                       | 42,000           |        | _                 |  |                    |                  |            |             | 46,000  | _       |         |
| 75       | 1        | Replace 2014 Ford F-150   | 42,000           |        | 42,000            |  |                    |                  |            |             | 40,000  | _       |         |
| 76       | <br>1    | Replace 2016 Ford F-150   |                  |        | 12,000            | 42,000                                 |                    |                  |            |             |         |         |         |
| 77       | 1        | Replace 2019 Ford F-150   |                  |        |                   | 12,000                                 |                    |                  | 45,000     |             |         |         |         |
| 78       |          | 2 Mobile radio repeaters (one per ladder truck)   |                  |        | 34,000            |  |                    |                  | 10,000     |             |         |         |         |
| 79       |          | One Thermal imaging camera (we have 4) in future repl all at once                                       |                  |        | ,,,,,,,           |  |                    | 60,000           |            |             |         |         | 70,000  |
| 80       |          | Replace radios (in-car & walkies)   |                  |        |                   |  |                    | ,                |            | 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            |  |                    |                  |            |             |         |         |         |
| 88       |          | RAD-57 medical monitor for carbon monoxide & oxygen   |                  |        | 6,000             |  |                    | 7,000            |            |             | 8,000   |         |         |
| 89       |          | Cutters, spreader, hose and pump for "jaws of life" equip   |                  |        |                   |  |                    |                  |            | 10,000      |         |         |         |
| 90       |          | Two Ram extrication devices   |                  |        |                   |  |                    |                  |            | 10,000      |         |         |         |
| 91       |          | Battery operated combination extrication tool for Sta2  | 15,000           |        |                   |  |                    |                  |            |             | 20,000  |         |         |
| 92       |          | New airbags and hoses for vehicle accident extrications   | 0= 000           |        | 10.000            | 20.555                                 | 10,000             | 20.225           | 24.555     | 07.000      | 24.555  |         | 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<br>96 |          | Two (2) portable deck guns to be mounted on pumper trucks   | 10 500           |        |                   | 10,000                                 |                    |                  |            |             |         | 10.000  |         |
| 96       |          | Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans   | 10,500           |        |                   |  |                    |                  |            |             |         | 12,000  |         |
| 91       |          | Replace light tower on Eng 1001 (Sta1 pumper) Repl 24 SCBA (self contained breathing apparatus)         | 16,500           |        |                   |  |                    |                  |            |             |         |         |         |
|          |          | (Deferred to FY22-Funds have been saved in previous years for this purchase)                            |                  |        |                   |  |                    |                  |            |             |         |         |         |
| 98       |          | 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  |                  |        |                   |  |                    |                  |            |             |         |         |         |
|          |          | Building maintenance contingency to proactively address issues as needed - calculated                   |                  |        |                   |  |                    |                  |            |             |         |         |         |
|          |          | as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire.                  | 94,305           |        | 94,305            | 94,305                                 | 94,305             | 94,305           | 188,610    | 188,610     | 188,610 | 188,610 | 188,610 |
| 104      |          | Incr to 2% in FY27  | 04.005           |        | 04.005            | 04.005                                 | 04.005             | 04.005           | 400.010    | 400.010     | 400.010 | 400.010 | 100.010 |
| 105      | 40       | Subtotal Facilities Maintenance   |                  |        | 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 |

|            | Α     | В   | С                | D    | E             | F              | G                | Н             | ı         | J             | K             | L             | M              |
|------------|-------|---|------------------|------|---------------|----------------|------------------|---------------|-----------|---------------|---------------|---------------|----------------|
| 1          |       | City of I   | sle of Palr      |      | 10-Year C     | anital Pla     | n                | •             | •         | <u>'</u>      |               |               |                |
| -          |       |   |                  |      |               | -              |                  | in anarati    |           | ~**           |               |               |                |
| 2          |       | Expenditures for assets or projects > \$5000 **Ex                                     | xpenaiture       | !S I | ess than a    | 55,000 are     | inciuaea         | ın operatıı   | ig buaget | S             |               |               |                |
| 3          | DRAF  | T #2  |                  |      |               |                |                  |               |           |               |               |               |                |
| 4          |       |   |                  |      |               |                |                  |               |           |               |               |               |                |
| 5          | Total |   | E)/00            |      | <b>5</b> 1/00 | <b>5</b> )/0.4 | <b>5</b> )/05    | <b>5</b> 1/00 | =\=       | <b>5</b> \/00 | <b>5</b> )/00 | <b>5</b> 1/00 | <b>5</b> 1/0.4 |
| 6          | Fleet |   | FY22             |      | FY23          | FY24           | FY25             | FY26          | FY27      | FY28          | FY29          | FY30          | FY31           |
| 7          |       |   |                  |      |               |                |                  |               |           |               |               |               |                |
| 8          |       |   |                  |      |               |                |                  |               |           |               |               |               |                |
| 108        |       | Public Works Department   |                  |      |               |                |                  |               |           |               |               |               |                |
| 109        |       | T done Works Department   |                  |      |               |                |                  |               |           |               |               |               |                |
| 110        | 1     | 1998 Mack (PW14) (currently used for miscellaneous work, will not be                  | e replaced wh    | en i |               |                |                  |               |           |               |               |               |                |
| 111        | 1     | Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>   |                  |      | 170,000       |                |                  |               |           |               |               |               |                |
| 112        | 1     | Replace 2008 Mack w/ 31yd Loadmaster Packer (PW22)                                    |                  |      |               |                |                  | 255,000       |           |               |               |               |                |
| 113        | 1     | Replace 2009 Mack w/ 31yd Loadmaster Packer (PW24)                                    |                  |      |               |                |                  |               |           | 270,000       |               |               |                |
| 114        | 1     | Replace 2014 Mack w/ 30yd Packer (PW26)   |                  |      |               |                |                  |               |           |               |               | 280,000       |                |
| 115        | 1     | Replace 2016 Mack w/ 30yd Packer (PW16)   |                  |      |               |                |                  |               |           |               |               |               | 280,000        |
| 116        | 1     | Replace 2018 Mack w/ 30yd Packer (PW28) (~ FY33)                                      |                  |      |               |                |                  |               |           |               |               |               |                |
| 117        | 1     | Replace 2006 Caterpillar trash loader   |                  |      |               | 158,000        |                  |               |           |               |               |               |                |
| 119        | 1     | 2002 Mack Flatbed (PW 18) (keep as spare to help with yard debris, re-e               | valuate before r | epla | ncing)        |                |                  |               |           |               |               |               |                |
| 120        | 1     | Replace 2003 Mack Flatbed (PW 21) (~ FY36)  |                  |      |               |                |                  |               |           |               |               |               |                |
| 121        | 1     | Replace 2018 Mack Flatbed (PW 27) (~ FY33)  |                  |      |               |                |                  |               |           |               |               |               |                |
| 122        | 1     | Replace 2012 F150 4x4   |                  |      | 35,000        |                |                  |               |           |               |               | 38,000        |                |
| 123        | 1     | Replace 2014 F150 4x4   |                  |      |               | 35,000         |                  |               |           |               |               |               | 39,000         |
| 124        | 1     | Replace 2016 Ford F350 4x4 with hopper  |                  |      |               |                | 48,000           |               |           |               |               |               |                |
| 125        | 1     | Replace 2017 Ford F250 with hopper  |                  |      |               |                |                  | 37,000        | 27.000    |               |               |               |                |
| 126        | 1     | Replace 2019 Dodge Ram 1500 4x4   |                  |      |               |                |                  |               | 37,000    | 07.000        |               |               |                |
| 127        | 1     | Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed   |                  |      |               |                |                  |               |           | 37,000        |               |               |                |
| 128<br>129 |       | Radio Replacements - replace w/ failure using old PD/FD radios                        |                  |      |               | 20.000         |                  |               |           |               |               |               |                |
| 130        |       | Replace four 4-in flood water pumps as needed   | 45.000           |      |               | 20,000         |                  |               | 20,000    |               |               |               |                |
| 131        |       | Replace z-track mower for rights of way Replace Skid Steer purchased in FY16          | 15,000           |      |               |                | 60,000           |               | 20,000    |               |               |               |                |
| 132        |       | Replace Fuel management system purchased in FY12                                      |                  |      |               | -              | 60,000<br>40,000 |               |           |               |               |               |                |
| 133        |       | Repl front beach trash compactor purchased in FY15                                    |                  |      |               | -              | 40,000           |               | 60,000    |               |               |               |                |
| 134        |       | Undergrounding of electric lines, IOP Marina, 50% of \$250,000                        | 125,000          |      |               |                |                  |               | 00,000    |               |               |               |                |
| 135        |       | Undergrounding of electric lines, 10F Marina, 30 % of \$250,000                       | 120,000          |      |               | 30,000         |                  |               |           |               |               |               |                |
| 136        |       | Underground of electric lines, 21st Ave, 30 % of \$80,000                             |                  |      | 40,000        | 50,000         |                  |               |           |               |               |               |                |
| 139        | 17    | 2   | 140,000          |      | 245,000       | 243,000        | 148,000          | 292,000       | 117,000   | 307,000       |               | 318,000       | 319,000        |
| 140        | 17    |   | 140,000          |      | 240,000       | 243,000        | 140,000          | 282,000       | 117,000   | 307,000       | -             | 310,000       | 318,000        |
| 141        |       | Facilities Maintenance  |                  |      |               |                |                  |               |           |               |               |               |                |
|            |       | Building maintenance contingency - per PWD Director, the major components of the Hill |                  |      | ,             |                |                  |               |           |               |               |               |                |
| 140        |       | Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured     | 12,607           |      | 12,607        | 12,607         | 12,607           | 12,607        | 25,215    | 25,215        | 25,215        | 25,215        | 25,215         |
| 142<br>143 |       | value including new wash station. Incr to 2% in FY27                                  | 12 607           |      | 12 607        | 12 607         | 12,607           | 12 607        | 25 245    | 25 245        | 25 215        | 25 245        | 25 215         |
| 144        |       | Subtotal Facilities Maintenance   | 12,607           |      | 12,607        | 12,607         | 12,007           | 12,607        | 25,215    | 25,215        | 25,215        | 25,215        | 25,215         |
| 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          |      |               |                |                  |               |           |               |               |               |                |
| 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   | 3,160,411        |      | 1,969,275     | 1 052 444      | 956,411          | 1,103,275     | 940,019   | 1 129 010     | 823,883       | 1 141 010     |                |
| 137        |       | Grand Total Fublic Works Department   | 3,100,411        |      | 1,303,273     | 1,053,411      | 900,411          | 1,103,273     | 340,019   | 1,128,019     | 023,003       | 1,141,019     | 1,140,019      |

|            | Α     | В   | С         | D  | F          | F          | G        | Н          |           | J           | К      | 1      | M      |
|------------|-------|---|-----------|----|------------|------------|----------|------------|-----------|-------------|--------|--------|--------|
|            | ,,    |   |           |    | 10-Year C  | anital Pla |          |            |           |             | 13     | _      | 171    |
| 1          |       | Expenditures for assets or projects > \$5000 **E  |           |    |            | -          |          | in anarati | na hudaat | <b>*</b> ** |        |        |        |
| 2          | DDAE  | •   | xpenditui | E2 | iess man s | 55,000 are | included | п ореган   | ng buaget | .5          |        |        |        |
| 3          | DRAF  | 1 #2  |           |    |            |            |          |            |           |             |        |        |        |
| 4          |       |   |           |    |            |            |          |            |           |             |        |        |        |
| 5          | Total |   | FY22      |    | FY23       | FY24       | FY25     | FY26       | FY27      | FY28        | FY29   | FY30   | FY31   |
| 6          | Fleet |   |           |    | ]          |            | 20       | 1 120      |           | 20          | 20     | 1 100  |        |
| 7          |       |   |           |    |            |            |          |            |           |             |        |        |        |
| 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        |       |   |           |    |            |            |          |            |           |             |        |        |        |
| 164        | 1     | Subtotal Capital  |           | -  | 16,000     | -          | 38,000   | -          | -         | 18,000      | -      | -      | -      |
| 165        |       |   |           |    |            |            |          |            |           |             |        |        |        |
| 166        |       | Facilities Maintenance  |           |    |            |            |          |            |           |             |        |        |        |
|            |       | Building maintenance contingency to proactively address issues as needed -                              | 40.460    |    | 40.460     | 10.160     | 10.160   | 40.460     | 04.006    | 24.226      | 04.006 | 04.006 | 04.006 |
| 167        |       | calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Incr to 2% in FY27 | 12,163    |    | 12,163     | 12,163     | 12,163   | 12,163     | 24,326    | 24,326      | 24,326 | 24,326 | 24,326 |
| 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        |       | Subtotal i acinties maintenance   | 12,100    |    | 12,100     | 12,100     | 12,100   | 12,100     | 24,020    | 24,020      | 24,020 | 24,020 | 24,020 |
| 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        |       | <b>3</b>  | 12,100    | 1  |            | 1=,100     | 30,100   | 12,100     |           | :=,0=0      |        |        |        |
| 172        |       |   |           |    |            |            |          |            |           |             |        |        |        |
|            |       | Recreation Department   |           |    |            |            |          |            |           |             |        |        |        |
| 173        |       | •   |           |    |            |            |          |            |           |             |        |        |        |
| 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        |       | Replace basketball scoreboard in gymnasium  |           |    |            |            |          | 7,000      |           |             |        |        |        |
| 177        |       | Acoustical Panels for Gymnasium   |           |    | 30,000     |            |          |            |           |             |        |        |        |
| 178        | 1     | Replace Rec-1 SUV   |           |    | 29,000     |            |          |            |           |             |        |        |        |
| 179<br>180 | - 4   | Replace Toro Groomer (defer to FY23)  | -         | -  | 14,000     | 7 000      |          |            | 9.000     |             |        |        |        |
| 180        | ı     | Replace golf cart Replace computer server for security cameras  |           | +  | 7,000      | 7,000      |          | -          | 8,000     | 8,000       |        |        |        |
| 182        | 1     | Repl FY18 2018 Ford F-150   |           | 1  | 7,000      | 38,000     |          |            |           | 0,000       |        |        | 42,000 |
| 183        | ı     | Replace Bi-Parting walk-draw curtain in Gym   |           | 1  |            | 10,000     |          |            |           |             |        |        | 42,000 |
| 100        |       | Replace water fountains (1 interior & 1 exterior both w/ bottle filling and                             |           | +  |            | 10,000     |          |            |           |             |        |        |        |
| 184        |       | exterior with dog fountain)   | _         |    | 6,000      |            | 6,000    |            |           | 6,000       |        |        |        |
| 185        |       | Soccer Goals (defer to FY24)  | -         | 1  | 2,000      | 6,000      | 3,550    |            | 6,000     | 2,233       |        | 7,000  |        |
| 186        |       | Replace HVAC as needed (approx 15 total units)  | 16,000    | 1  | 25,000     | 50,000     | 25,000   | 25,000     | 25,000    | 50,000      | 25,000 | 25,000 | 25,000 |
| 187        |       | Replace phone system  | ,         |    | , 2        | ,          | ,==3     | ,          | 12,000    | ,           | ,      | ,      | ,      |
| 188        |       | 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        |       | Replace interior basketball goals with retractable system (FY40)  |           |    |            |            |          |            |           |             |        |        |        |
| 193        |       | John Deere Z-TRAK mower (defer to FY23)   | -         |    | 14,000     |            | -        | 15,000     |           | -           | 16,000 |        |        |
| 194        |       | Replace Tennis Fencing (~ every 10 years)   |           |    |            | 17,000     |          |            |           |             |        |        |        |
| 195<br>196 |       |   |           |    |            |            |          |            |           |             |        |        |        |
| 196        |       |   |           |    |            |            |          |            |           |             |        |        |        |

|   | Α             | В   | С         | D    | Е         | F          | G        | Н            | 1         | J       | К         | L       | М       |
|---|---------------|---|-----------|------|-----------|------------|----------|--------------|-----------|---------|-----------|---------|---------|
| 1   |               | City of I   |           |      | 10-Year C | apital Pla |          |              | ·         | ,       |           | _       |         |
| 2   |               | Expenditures for assets or projects > \$5000 **Ex   |           |      |           |            |          | in operati   | na hudaet | ·c**    |           |         |         |
|   | <b>DD</b> 4.5 |   | (penditui | C3 I | ess man 1 | 53,000 ale | included | iii operatii | ng buuget | .3      |           |         |         |
| 3   | DRAF          | 1 #2  |           |      |           |            |          |              |           |         |           |         |         |
| 4   |               |   |           |      |           |            |          |              |           |         |           |         |         |
| 5   | Total         |   | FY22      |      | FY23      | FY24       | FY25     | FY26         | FY27      | FY28    | FY29      | FY30    | FY31    |
| 6   | Fleet         |   | 1 1 22    |      | 1 120     | 1124       | 1 120    | 1120         |           | 1 120   | 1 123     | 1 100   |         |
| 7   |               |   |           |      |           |            |          |              |           |         |           |         |         |
| 8   |               |   |           |      |           |            |          |              |           |         |           |         |         |
| 197   |               | Recreation Continued  |           |      |           |            |          |              | 252.222   |         |           |         |         |
| 198   |               | Covered walkway to front entrance   |           |      |           | 00.000     |          |              | 250,000   |         |           |         |         |
| 199   |               | Replace Christmas Tree for Front Beach area   | 00.000    |      |           | 20,000     |          |              | 00.000    |         |           |         |         |
| 200   |               | Upgrade AV system for livestreaming   | 20,000    |      |           |            |          | F0 000       | 20,000    |         |           |         |         |
| 200<br>201<br>202<br>203                      |               | Replace fencing on Softball Field   |           |      |           |            |          | 50,000       | 25.000    |         |           |         |         |
| 202   |               | Replace Fencing on Baseball Field Replace John Deere Tractor                                |           |      | 20,000    |            |          |              | 25,000    |         |           |         |         |
| 203   |               | Replace John Deere Tractor  Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED |           |      | ∠0,000    | 12,000     |          |              |           |         |           |         |         |
| 204   |               | Construct platform and install old PSB generator at Rec Center                              |           |      |           | 12,000     |          |              |           |         |           |         |         |
| 205   |               | (more info on cost to come)   | 20,000    |      |           |            |          |              |           |         |           |         |         |
| <ul><li>205</li><li>206</li><li>207</li></ul> |               | Replace 4 outdoor basketball goals and posts  | 20,000    |      |           |            | -        | 20,000       |           |         |           |         |         |
| 207   |               | Replace Picnic Shelter  |           |      | _         |            |          | 20,000       | 50,000    |         |           |         |         |
| 208   |               | Replace baseball, softball, tennis & bball lights (FY37)                                    |           |      | _         |            |          |              | 30,000    |         |           |         |         |
| 200   |               | Construct brick paver sidewalk adjacent to building (offset by engraved                     |           |      |           |            |          |              |           |         |           |         |         |
| 209   |               | brick program and \$6k PARD grant)  | 15,000    |      |           |            |          |              |           |         |           |         |         |
| 210   |               | Construct fitness room expansion  | ,         |      |           |            |          |              | 675,000   |         |           |         |         |
| 211   |               | Equipment for fitness room expansion  |           |      |           |            |          |              | 120,000   |         |           |         |         |
| 212   |               | Reconstruct 2 Tennis Courts   |           |      |           |            |          |              | 120,000   |         |           |         |         |
| 212<br>213                                    |               | Resurface Tennis and outdoor Basketball Courts  |           |      |           | 20,000     |          |              |           |         | 25,000    |         |         |
| 214   |               | Resurface Parking Lot (more info on cost to come)   |           |      |           | 50,000     |          |              |           |         |           |         |         |
| 215<br>216                                    |               | Install commercial grade timers for tennis/outdoor basketball courts                        | 6,000     |      |           |            |          |              |           |         |           |         |         |
| 216   |               | Rehabilitate softball, baseball and multipurpose fields (FY30+)                             |           |      |           |            |          |              |           |         |           |         |         |
| 217   |               | Construct gymnasium in accordance with Master Plan  |           |      |           |            |          |              |           |         | 3,750,000 |         |         |
| 218<br>219                                    | 3             | Total Beaucation Department Conital Expanditures  | 95,000    |      | 170,000   | 245,000    | 73,000   | 137,000      | 1,340,000 | 84,000  | 3,836,000 | 52,000  | 87,000  |
| 220   |               | Total Recreation Department Capital Expenditures  | 93,000    |      | 170,000   | 243,000    | 73,000   | 137,000      | 1,340,000 | 04,000  | 3,030,000 | 32,000  | 67,000  |
| 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                                      | 30,001    |      | 30,001    | 30,001     | 33,337   | 30,001       | 2.,       | 2.,     | 5.,       | 0.,0    | 5.,5    |
| 222<br>223<br>224                             |               | Subtotal Facilities Maintenance   | 33,857    |      | 33,857    | 33,857     | 33,857   | 33,857       | 67,713    | 67,713  | 67,713    | 67,713  | 67,713  |
| 224   |               |   |           |      |           |            |          |              |           |         |           |         |         |
| 225   |               | 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 |
| 226<br>227                                    |               |   |           |      |           |            |          |              |           |         |           |         |         |
| 227   |               |   |           |      |           |            |          |              |           |         |           |         |         |

|                          | Α     | В  | С            | D       | E T              | F              | G         | н Т         | 1           | J T         | К       | L       | М       |
|--------------------------|-------|--|--------------|---------|------------------|----------------|-----------|-------------|-------------|-------------|---------|---------|---------|
| 1                        |       | City of  | Isle of Pal  |         | 10-Year C        | apital Pla     | n         |             | · · · · · · |             | , ,     | _       |         |
| 2                        |       | Expenditures for assets or projects > \$5000 **E   |              |         |                  | •              |           | in operatir | na hudaet   | <b>S</b> ** |         |         |         |
|                          | DDAI  | T #2   | Aponanai     |         | looc than $\phi$ | o,ooo are      | moraaca   | п орогат    | ig baaget   |             |         |         |         |
| 3                        | DIVAI | Ι πΖ   |              |         |                  |                |           |             |             |             |         |         |         |
| 5                        | Total |  |              |         |                  |                |           |             |             |             |         |         |         |
| 6                        | Fleet |  | FY22         |         | FY23             | FY24           | FY25      | FY26        | FY27        | FY28        | FY29    | FY30    | FY31    |
| 7                        | 11000 |  |              |         |                  |                |           |             |             |             |         |         |         |
| 8                        |       |  |              |         |                  |                |           |             |             |             |         |         |         |
| 228                      |       | Front Beach Area, including Public Restrooms, F  | Parking M    | ete     | rs, Parking      | Lots and       | l Beach W | alkovers    |             |             |         |         |         |
| 229                      |       | , and the second |              |         |                  |                |           |             |             |             |         |         |         |
| 230<br>231               |       | Replace 5 Parking Meter Kiosks purchased used in FY18  | Consider not | t repla | acing kiosks & t | ransition to a |           | 75,000      |             |             |         |         |         |
| 231                      |       | Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17  | mobile app-l | based   | l approach for p | arking pmts    | 105,000   |             |             |             |         |         |         |
| 232                      |       | Repl/repair/add dune walkovers (approx 57 accesses)  | 250,000      |         | 250,000          | 250,000        | 250,000   | 250,000     | 250,000     | 250,000     | 250,000 | 250,000 | 250,000 |
| 233                      |       | Mobi Mat material to stabilize beach accesses as needed  | -            |         | 15,000           | 30,000         | 30,000    | 30,000      | 30,000      | 30,000      | 30,000  | 30,000  | 30,000  |
| 233<br>234<br>235<br>236 |       | Replace (12) streetlight fixtures  |              |         |                  |                |           | 96,000      | 175 000     |             |         |         |         |
| 235                      |       | Replace Front Beach irrigation system & repair associated infrastructure Add, replace or rehabilitate public art   |              |         | 10,000           |                |           | 10,000      | 175,000     | -           | 10,000  |         |         |
| 237                      |       | Resurface City-owned portion of Ocean Blvd   |              |         | 10,000           |                |           | 10,000      |             |             | 10,000  |         |         |
| 238                      |       | Repair sidewalks on Ocean Blvd between 10th and 14th   | 70,000       |         | 70,000           | 70,000         | 70,000    | 70,000      |             |             |         |         |         |
| 239                      |       | Subtotal Capital   |              |         | 345,000          | 350,000        | 455,000   | 531,000     | 455,000     | 280,000     | 290,000 | 280,000 | 280,000 |
| 240                      |       |  |              |         |                  |                |           |             |             |             |         |         |         |
| 241                      |       | 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  | 45,000       |         | 45,000           | 45,000         | 45,000    | 45,000      | 20,000      | 20,000      | 20,000  | 20,000  | 20,000  |
| 242                      |       | rehab of white fencing in FY22-26  |              |         |                  |                |           |             |             |             |         |         |         |
| 243                      |       | Subtotal Facilities Maintenance  | 45,000       |         | 45,000           | 45,000         | 45,000    | 45,000      | 20,000      | 20,000      | 20,000  | 20,000  | 20,000  |
| 244                      |       |  |              |         |                  |                |           |             |             |             |         |         |         |
| 245                      |       | Assign Fund Balance for Future Expenditures  |              |         |                  |                |           |             |             |             |         |         |         |
| 246                      |       | Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.   | 75,000       |         | 75,000           | 75,000         | 75,000    | 75,000      | 75,000      | 75,000      | 75,000  | 75,000  | 75,000  |
| 247                      |       | Subtotal Assignment of Fund Balance  | 75,000       |         | 75,000           | 75,000         | 75,000    | 75,000      | 75,000      | 75,000      | 75,000  | 75,000  | 75,000  |
| 248                      |       | Casteral Acceptance of a land Balance  | 2,230        |         | 2,22             | -,0            | -,        | -,          | -,3         | 2,222       | 2,000   | 2,222   | -,      |
| 249                      |       | Grand Total Front Beach  | 440,000      |         | 465,000          | 470,000        | 575,000   | 651,000     | 550,000     | 375,000     | 385,000 | 375,000 | 375,000 |
| 250                      |       |  |              |         |                  |                |           |             |             |             |         |         |         |
| 251                      |       | Breach Inlet Boat Ramp   |              |         |                  |                |           |             |             |             |         |         |         |
| 252                      |       | •  |              |         |                  |                |           |             |             |             |         |         |         |
| 251<br>252<br>253<br>254 |       | Rehabilitate concrete ramp (last done in FY00)   |              |         | 50,000           |                |           |             |             |             |         |         |         |
| 254                      |       | Replace boat ramp gate   |              |         | 10,000           |                |           |             |             |             |         |         |         |
| 255                      |       | Subtotal Capital   |              |         | 60,000           |                |           |             |             |             |         | -       | -       |
| 255<br>256<br>257        |       | Constitution of Index Production   |              |         | 00.000           |                |           |             |             |             |         |         |         |
| 257                      |       | Grand Total Breach Inlet Boat Ramp   | -            | -       | 60,000           | -              | -         | -           | -           | -           | -       | -       | -       |
| 258                      |       |  |              |         |                  |                |           |             |             |             |         |         |         |

|  | Α           | В  | С         | D           | l F I     | F          | G             | Н          | ı                  | J I        | К      | 1 1    | М      |
|--|-------------|--|-----------|-------------|-----------|------------|---------------|------------|--------------------|------------|--------|--------|--------|
| 1  | , ,         |  |           |             | 10-Year C | anital Pla |               | 11         | ,                  | · ·        | 13     | -      | IVI    |
|  |             |  |           |             |           |            |               | in anarati |                    | <b>*</b> * |        |        |        |
| 2  | <b>DDAE</b> | Expenditures for assets or projects > \$5000 **E   | xpenditur | <b>es</b> 1 | ess man a | 55,000 are | included      | ın operati | ng buaget          | .5         |        |        |        |
| 3  | DRAF        | 1 #2   |           |             |           |            |               |            |                    |            |        |        |        |
| 4  |             |  |           |             |           |            |               |            |                    |            |        |        |        |
| 5  | Total       |  | FY22      |             | FY23      | FY24       | FY25          | FY26       | FY27               | FY28       | FY29   | FY30   | FY31   |
| 6  | Fleet       |  |           |             |           |            |               |            |                    |            |        |        |        |
| 8  |             |  |           |             |           |            |               |            |                    |            |        |        |        |
|  |             | Pacab Maintananas and Manitaring   |           |             |           |            |               |            |                    |            |        |        |        |
| 259  |             | Beach Maintenance and Monitoring   |           |             |           |            |               |            |                    |            |        |        |        |
| 260<br>261   |             | Design & permitting of next large scale off-shore project  |           |             |           | 700,000    |               |            |                    |            |        |        |        |
| 262  |             | Feasibility Study - Breach Inlet Project   | 30,000    |             |           | 700,000    |               |            |                    |            |        |        |        |
| 202  |             | Construction of next large scale off-shore project (rough estimate of  | 55,555    |             |           |            |               |            |                    |            |        |        |        |
| 263  |             | City's portion - 25% increase over 2018 proj contribution)   |           |             |           |            |               | 2,600,000  |                    |            |        |        |        |
| 263<br>264   |             | Update Beach Management Plan   | 20,000    |             |           |            |               |            | 20,000             |            |        |        |        |
| 265  |             | 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  |             | 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  |             |  |           |             |           |            |               |            |                    |            |        |        |        |
| 272  |             | Isle of Palms Marina   |           |             |           |            |               |            |                    |            |        |        |        |
| 273<br>274   |             |  |           |             |           |            |               |            |                    |            |        |        |        |
| 2/4  |             | Renovate or replace "T" dock on ICW  |           |             |           | 450,000    |               |            |                    |            |        |        |        |
| 275<br>276   |             | Replace marina docks along Morgan Creek (FY32+) Replace bulkhead (FY32+)   |           |             |           |            |               |            |                    |            |        |        |        |
| 277  |             | Replace boat ramp (FY32+)  |           |             |           |            |               |            |                    |            |        |        |        |
| 278  |             | Convert watersports dock area to public dock & green space   | 150,000   |             |           |            |               |            |                    |            |        |        |        |
| 279  |             | у такжа такж | ,         |             |           |            |               |            |                    |            |        |        |        |
| 280  |             | Subtotal Capital   | 150,000   |             | -         | 450,000    | -             | -          | -                  | -          | -      | -      | -      |
| 281  |             |  |           |             |           |            |               |            |                    |            |        |        |        |
| 282  |             | Facilities Maintenance   |           |             |           |            |               |            |                    |            |        |        |        |
|  |             | Marina maintenance contingency for common areas not covered by   |           |             |           |            |               |            |                    |            |        |        |        |
|  |             | leases. Calculated as .5% of insured boat ramp, bulkhead and dock  | 26,251    |             | 26,251    | 26,251     | 26,251        | 26,251     | 26,251             | 26,251     | 26,251 | 26,251 | 26,251 |
| 283  |             | value.   |           |             |           |            | 4 = 0 = 0 = 0 |            |                    |            |        |        |        |
| 284  |             | Marina dredging (approx 75,000 cyds)   |           |             |           |            | 1,500,000     |            | 450.000            |            |        |        |        |
| 283<br>284<br>285<br>286<br>287<br>288<br>289<br>290<br>291<br>292 |             | Re-coat marina bulkhead Subtotal   | 26,251    | -           | 26,251    | 26,251     | 1,526,251     | 26,251     | 450,000<br>476,251 | 26,251     | 26,251 | 26,251 | 26,251 |
| 287  |             | Subtotal   | 20,231    |             | 20,231    | 20,231     | 1,320,231     | 20,201     | 470,231            | 20,231     | 20,231 | 20,201 | 20,231 |
| 288  |             | l  |           | I           |           |            | l l           |            |                    |            |        | I      |        |
| 289  |             | Grand Total Marina   | 176,251   | 1           | 26,251    | 476,251    | 1,526,251     | 26,251     | 476,251            | 26,251     | 26,251 | 26,251 | 26,251 |
| 290  |             |  |           |             |           | ,          | -,,           | ,          |                    | ,          | ,      | ,      | ,      |
| 291  |             |  |           |             |           |            |               |            |                    |            |        |        |        |
| 292  |             |  |           |             |           |            |               |            |                    |            |        |        |        |

|            | Α     | В   | С           | D  | Е         | F          | G            | Н           | I          | J         | K         | L_        | М         |
|------------|-------|---|-------------|----|-----------|------------|--------------|-------------|------------|-----------|-----------|-----------|-----------|
| 1          |       | City of   | Isle of Pal | ms | 10-Year C | apital Pla | <u></u><br>n | -           |            |           |           |           |           |
| 2          |       | Expenditures for assets or projects > \$5000 **E                    |             |    |           |            |              | in oneratir | na hudaet  | S**       |           |           |           |
|            |       | · · · · · · · · · · · · · · · · · · ·                               | Apenaitai   |    |           | po,ooo are | Indiadea     | п орстат    | ig baaget. | 3         |           |           |           |
| 3          | DRAF  | 1 #2  |             |    |           |            |              |             |            |           |           |           |           |
| 4          |       |   |             |    |           |            |              |             |            |           |           |           |           |
| 5          | Total |   | FY22        |    | FY23      | FY24       | FY25         | FY26        | FY27       | FY28      | FY29      | FY30      | FY31      |
| 6          | Fleet |   |             |    |           |            |              |             |            |           |           |           |           |
| 7          |       |   |             |    |           |            |              |             |            |           |           |           |           |
| 8          |       |   |             |    |           |            |              |             |            |           |           |           |           |
| 293        |       | Bonded Debt Service- Principal & Interest                           |             |    |           |            |              |             |            |           |           |           |           |
| 294<br>295 |       |   |             |    |           |            |              |             |            |           |           |           |           |
| 295        |       | 2003 Rec Expansion GO Bond - principal                              | 210,000     |    | 210,000   |            |              |             |            |           |           |           |           |
| 296        |       | 2003 Rec Expansion GO Bond - interest                               | 7,056       |    | 3,528     |            |              |             |            |           |           |           |           |
| 297        |       | 2006 Fire Station #2 GO Bond - principal                            | 225,000     |    | 240,000   | 250,000    | 265,000      | 275,000     |            |           |           |           |           |
| 298        |       | 2006 Fire Station #2 GO Bond - interest                             | 23,594      |    | 19,364    | 14,852     | 10,152       | 5,170       |            |           |           |           |           |
| 299        |       | 2008 Public Safety Building GO Bond - principal                     | 375,000     |    | 375,000   | 375,000    | 375,000      | 425,000     | 450,000    | 450,000   |           |           |           |
| 300        |       | 2008 Public Safety Building GO Bond - interest                      | 116,955     |    | 101,430   | 85,905     | 70,380       | 54,855      | 37,260     | 18,630    |           |           |           |
| 301        |       | 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    |           |           |
| 302        |       | 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     |           |           |
| 303        |       | 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   |
| 304        |       | 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    |
| 305        |       | 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   |
| 306        |       | 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    |
| 307        |       | 2021 Fire Engine Muni Lease - principal (10Yrs @ 2.5%)              | 58,523      |    | 46,861    | 48,033     | 49,233       | 50,464      | 51,726     | 53,019    | 54,344    | 55,703    | 57,093    |
| 308        |       | 2021 Fire Engine Muni Lease - interest (10Yrs @ 2.5%)               | -           |    | 11,662    | 10,490     | 9,290        | 8,059       | 6,797      | 5,504     | 4,179     | 2,820     | 1,427     |
| 309        |       | Dalit Tatala ku Vasa  | 4 704 000   |    | 4.000.704 | 4 470 000  | 4 407 000    | 4.500.070   | 4.004.000  | 4.045.000 | 747.000   | 055.440   | 055.747   |
| 310<br>311 |       | Debt Totals by Year   | 1,704,896   | 1  | 1,696,721 | 1,473,083  | 1,467,609    | 1,506,672   | 1,234,300  | 1,215,866 | 747,233   | 655,118   | 655,717   |
|            |       |   |             |    |           |            |              |             |            |           |           |           |           |
| 312<br>313 |       | SUMMARY BY CATEGORY   |             | L  |           |            |              |             |            |           |           |           |           |
| 314        |       | SUIVINAR I DI CATEGORI  |             |    |           |            |              |             |            |           |           |           |           |
| 315        |       | Total Capital Items   | 2,780,000   |    | 1,330,000 | 1,646,000  | 1,045,000    | 1,373,000   | 3,044,000  | 1,586,000 | 4,517,000 | 952,000   | 1,574,000 |
| 316        |       | Total Capital Items  Total Facility Maintenance                     | 281,575     |    | 281,575   | 281,575    | 1,781,575    | 281,575     | 916,899    | 466,899   | 466,899   | 466,899   | 466,899   |
| 317        |       | Total Prainage  | 3,007,804   |    | 1,711,668 | 797,804    | 795,804      | 798,668     | 797,804    | 795,804   | 798,668   | 797,804   | 795,804   |
| 318        |       | Total Beach Maintenance   | 110,000     |    | 75,252    | 760,000    | 60,000       | 2,660,000   | 80,000     | 60,000    | 60,000    | 60,000    | 60,000    |
| 319        |       | 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    |
| 320        |       | Total Bond and Loan Payments  | 1,704,896   |    | 1,696,721 | 1,473,083  | 1,467,609    | 1,506,672   | 1,234,300  | 1,215,866 | 747,233   | 655,118   | 655,717   |
| 321        |       | Total all expenditures on this schedule                             |             | 1  | 5,170,216 | 5,033,462  | 5,224,988    | 6,694,915   | 6,148,003  | 4,199,569 | 6,664,800 | 3,006,821 | 3,627,420 |
| 322        |       | ,   | (0)         | 1  | (0)       |            | 0            | (0)         | 0          | 0         | 0         | 0         | 0         |

## City of Isle of Palms Debt Schedule

| cription       | Year<br>Issued        | Original<br>Debt Amt | Original<br>Rate     | Current<br>Rate      | Original<br>Term | Matures     |             | FY2022        |  | FY2023   | FY2024  | FY2025  | FY2026  | FY2027  | FY2028                                   | FY2029                                   | FY2030                                   | FY2031                                   | FY2032                               | FY2033                               | FY2034                               | FY2035                    |            | otal Payment<br>FY21-FY35 | ts         |
|----------------|-----------------------|----------------------|----------------------|----------------------|------------------|-------------|-------------|---------------|--|--|---|---|---|---|--|--|--|--|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------|------------|---------------------------|------------|
|                |                       |                      |                      | •                    |                  |             | Р           | 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                       | Р          | ı                         | P&I        |
| ITLY OUTSTAI   | NDING:                |                      | 0.550/               | 4.000/               |                  |             |             |               |  |  |   |   |   |   |  |  |  |  |                                      |                                      |                                      |                           |            |                           |            |
| Add (by Ref.)  | FY04                  | 2,900,000            | 3.55%<br>non-taxable |                      | 20 years         | FY23        | 210,000     | 7,056         | 217,056  | 213,528  |   |   |   |   |  |  |  |  |                                      |                                      |                                      |                           | 630,000    | 21,168                    | 651,168    |
| #2             | FY07                  | 3,650,000            | 3.99%<br>non-taxable |                      | 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  |
| Building       | FY09                  | 6,700,000            | 4.14%<br>non-taxable | 4.14%<br>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  |
| der Truck      | FY20                  | 848,267              | 1.83%<br>non-taxable | 1.83%<br>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    |
| hase 3         | FY21                  | 3,500,000            | 1.71%<br>non-taxable | 1.71%<br>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  |
|                | FY21                  | 4,300,000            | 2.16%<br>taxable     | 2.16% taxable        | ,                | 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  |
|                |                       |                      | tanabio              | tarabio              | 10 youro         | _           |             | 00,227        |  | 000,002  |   | 000,001   | · .   |   |  | 000,002                                  |  |  |                                      |                                      |                                      |                           |            | 701,021                   |            |
| TAL EXISTING   | G DEBT S              | SERVICE              |                      |                      |                  | _           | 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 |
| ED NEW MUN     | NICIPAL L             | EASE DEB             | T:<br>2.5%           | 2.5%                 |                  |             |             |               | -  | -  | -   | -   | -   | -   | -  | •  | -  | -  | -                                    | •                                    | -                                    | -                         |            |                           | •          |
|                | FY22                  | 525,000              | non-taxable          |                      | 10 years         | FY31        | 58,523      | -             | 58,523   | 58,523   | 58,523  | 58,523  | 58,523  | 58,523  | 58,523                                   | 58,523                                   | 58,523                                   | 58,521                                   |                                      |                                      |                                      |                           | 525,000    | 60,228                    | 585,228    |
| TAL BUDGETI    | TED DEB               | T SERVICE            |                      |                      |                  |             | 1,403,025   | 301,871       | 1,704,896  | 1,696,721  | 1,473,083   | 1,467,609   | 1,506,672   | 1,234,300   | 1,215,866                                | 747,233                                  | 655,118                                  | 655,717                                  | 596,578                              | 596,762                              | 596,726                              | 596,471                   | 14,381,353 | 2,014,182                 | 16,395,534 |
| RINCIPAL & IN  | NTERES                | T OUTSTAN            | NDING AT Y           | YEAR END             |                  | _           |             |               | 13,038,853   | 11,342,132   | 9,869,049   | 8,401,440   | 6,894,768   | 5,660,468   | 4,444,603                                | 3,697,370                                | 3,042,252                                | 2,386,536                                | 1,789,958                            | 1,193,196                            | 596,470                              | (0)                       |            |                           |            |
| ılms Debt Limi | nit Calclul           | lation per A         | rticle 8, Se         | ction 7 of th        | ne SC Code       | :<br>::     |             |               |  |  |   |   |   |   |  |  |  |  |                                      |                                      |                                      |                           |            |                           |            |
| sessed Value ( | (this ana             | lysis assun          | nes no grov          | wth in asse:         | ssed value;      | ; growth in | assessed va | lue would res | ult in a higher  | 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               |            |                           |            |
| sessed 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                |            |                           |            |
| rent IOP GO De | Fire Statio           |                      | uea witnou           | it a reference       | aum (princi      | pai oniy):  |             |               | (1,030,000)  | (790,000)  | (F40,000)   | (275,000)   |   |   |  |  |  |  |                                      |                                      |                                      |                           |            |                           |            |
|                |                       |                      | ,                    |                      |                  |             |             |               |  | , , ,  | (540,000)   | , , ,   | (000,000)   | (450,000)   | -  | -  | -  | -  | -                                    | -                                    | -                                    | -                         |            |                           |            |
|                |                       |                      | 9                    |                      |                  |             |             |               |  |  |   |   |   |   | (1 723 000)                              | (1.489.000)                              | (1.251.000)                              | (1 009 000)                              |                                      |                                      |                                      | -                         |            |                           |            |
|                |                       |                      |                      |                      |                  |             |             |               |  |  |   |   |   |   |  |  |  |  |                                      |                                      |                                      | Ī                         |            |                           |            |
|                |                       | OURS                 |                      |                      |                  | -           |             |               | (-, -,,  | . , , ,  |   |   |   |   |  |  |  |  |                                      | (,)                                  | ( / /                                | 19 011 463                |            |                           |            |
|                | Drainage<br>Marina De |                      | 9                    |                      |                  | _           |             |               | (2,450,000)<br>(3,045,000)<br>(3,745,000)<br>8,741,463 | (2,075,000)<br>(2,834,000)<br>(3,492,000)<br>9,820,463 | (1,700,000)<br>(2,619,000)<br>(3,234,000)<br>10,918,463 | (1,325,000)<br>(2,401,000)<br>(2,970,000)<br>12,040,463 | (900,000)<br>(2,179,000)<br>(2,701,000)<br>13,231,463 | (450,000)<br>(1,953,000)<br>(2,426,000)<br>14,182,463 | (1,723,000)<br>(2,145,000)<br>15,143,463 | (1,489,000)<br>(1,858,000)<br>15,664,463 | (1,251,000)<br>(1,565,000)<br>16,195,463 | (1,009,000)<br>(1,265,000)<br>16,737,463 | (763,000)<br>(959,000)<br>17,289,463 | (513,000)<br>(646,000)<br>17,852,463 | (259,000)<br>(326,000)<br>18,426,463 | -<br>-<br>-<br>19,011,463 |            |                           |            |

## City of Isle of Palms Millage Rate Table

|                    |   | CURRENT ISLE (                        | OF PALMS MILLA | GE  |   | *                                     |   |   |               |
|--------------------|---|---------------------------------------|----------------|---|---|---------------------------------------|---|---|---------------|
|                    | Operating Mill<br>Debt Service N        | _                                     |                |   | •                                       |                                       | 0.0191<br>0.0042                                  |   |               |
|                    |   | Total IOP Milla                       | ige Rate       | 0.0233                                      |   | 0.0233                                |   |   |               |
|                    | Local Option S                          | ales Tax Credit                       | Factor         | (0.0002)                                    | Local Option S                          | -<br>actor                            | (0.0002)  | <b>TAXPAY</b>                               |               |
| Appraised<br>Value | Primary<br>Residences<br>Assessed at 4% | Less Local Option<br>Sales Tax Credit |                | 2nd Homes &<br>Commercial<br>Assessed at 6% | Primary<br>Residences<br>Assessed at 4% | Less Local Option<br>Sales Tax Credit | Net IOP Property<br>Tax for a primary<br>resident | 2nd Homes &<br>Commercial<br>Assessed at 6% | Prim<br>Resid |
| 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)                              |                | 699.00                                      | 466.00                                  | (100.00)                              | 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)                              |                | 978.60                                      | 652.40                                  | (140.00)                              | 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)                              |                | 1,398.00                                    | 932.00                                  | (200.00)                              | 732.00  | 1,398.00                                    |               |
| 1,250,000          | 1,165.00                                | (250.00)                              |                | 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)                              |                | 2,446.50                                    | 1,631.00                                | (350.00)                              | 1,281.00  | 2,446.50                                    |               |
| 2,000,000          | 1,864.00                                | (400.00)                              | •              | 2,796.00                                    | 1,864.00                                | (400.00)                              | 1,464.00  | 2,796.00                                    |               |
| 2,500,000          | 2,330.00                                | (500.00)                              | •              | 3,495.00                                    | 2,330.00                                | (500.00)                              | 1,830.00  | 3,495.00                                    |               |
| 3,000,000          | 2,796.00                                | (600.00)                              | •              | 4,194.00                                    | 2,796.00                                | (600.00)                              | 2,196.00  | 4,194.00                                    |               |
| 3,500,000          | 3,262.00                                | (700.00)                              | •              | 4,893.00                                    | 3,262.00                                | (700.00)                              | 2,562.00  | 4,893.00                                    |               |
| 4,000,000          | 3,728.00                                | (800.00)                              | •              | 5,592.00                                    | 3,728.00                                | (800.00)                              | 2,928.00  | 5,592.00                                    |               |
| 4,500,000          | 4,194.00                                | (900.00)                              | •              | 6,291.00                                    | 4,194.00                                | (900.00)                              | 3,294.00  | 6,291.00                                    |               |
| 5,000,000          | 4,660.00                                | (1,000.00)                            | 3,660.00       | 6,990.00                                    | 4,660.00                                | (1,000.00)                            | 3,660.00  | 6,990.00                                    |               |
|                    |   |                                       |                |   |   |                                       |   |   |               |

## 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